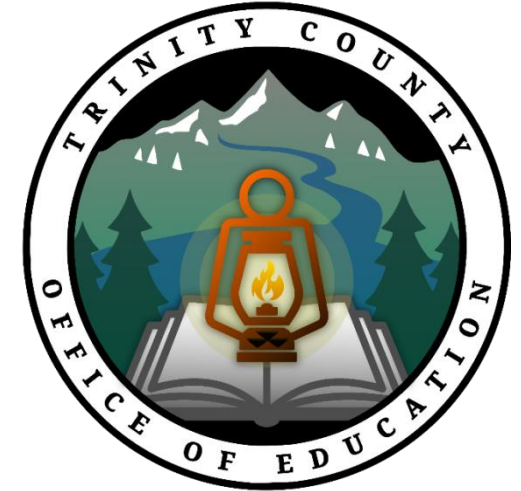


# Trinity County Office of Education

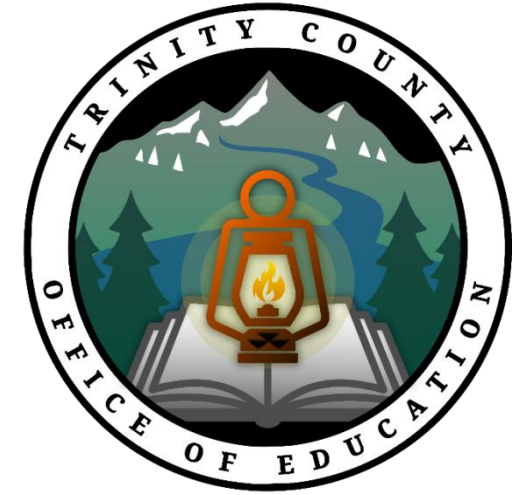


## **2021/22 Second Interim Financial Report and Multiyear Projection 2021/22 through 2023/24**

Presented at March 16, 2022 Board Meeting  
By Gretchen Deichler, Assistant Superintendent Business Services  
[gretchend@tcoek12.org](mailto:gretchend@tcoek12.org)  
530-623-2861 ext 229 or 530-227-6751 (cell)

# Overview

- General Fund Assumptions for 2021/22 Second Interim Financial Report
- Staffing Assumptions
- Average Daily Attendance Trends
  - Countywide Historical Data Summary
  - RISE Academy Average Daily Attendance
- Forest Reserve
- Federal, State & Local Program Updates
- County Operated Program Updates
  - Special Education
  - Afterschool
  - Foster Youth & Homeless
  - MHSSA Pathways



- General Fund Revenue & Expenditures
- General Fund Multiyear Projection 2021/22 – 2023/24
- Special Reserve Funds Multiyear Projections 2021/22 – 2023/24
- Facilities & Operations
- Fund Trends & Reserves
- Summary of Criteria and Standards
- Closing Remarks

# General Fund “01” Assumptions for 2021/22

## Second Interim COLAs increased

- COLA

- 2021/22 5.07%\*

- 2022/23 5.53%

- 2023/24 3.61%

The COLA is applied to the district and base section of the COE funding formula.

Declining countywide enrollment is projected in all years. This reduces COE operational grant revenue.

\*2021/22 includes augmentation of 3.37%

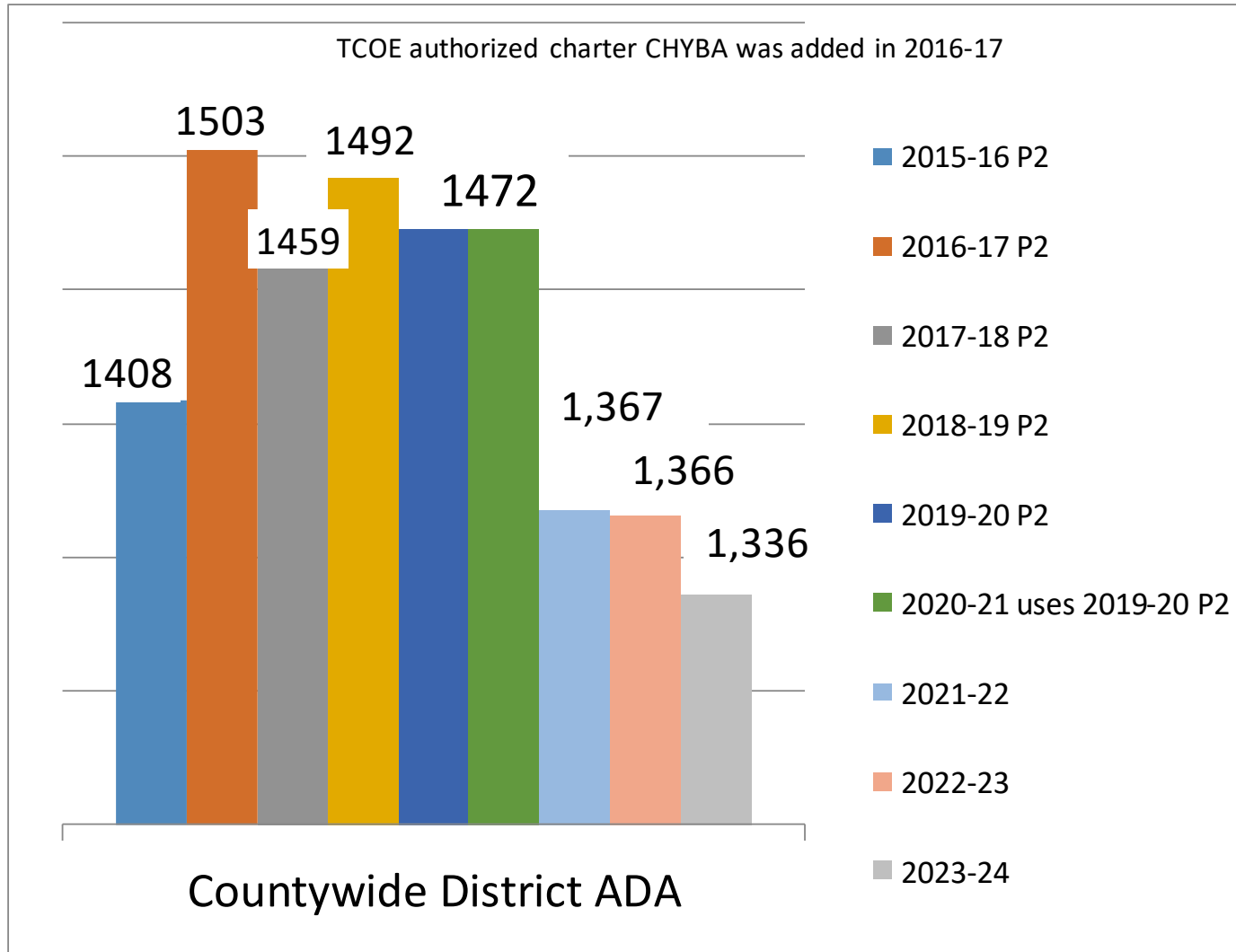
|                 | 2021/22     | 2022/23     | 2023/24     |
|-----------------|-------------|-------------|-------------|
| 9 districts @   | \$126,045   | \$132,763   | \$137,1556  |
| 1 base @        | \$756,276   | \$796,586   | \$825,342   |
| EC 2575.2       | \$200,000   | \$200,000   | \$200,000   |
| ADA @           | \$80.71     | \$85.02     | \$88.09     |
| TOTAL TCOE LCFF | \$2,397,001 | \$2,513,496 | \$2,594,083 |

# COE Staffing Assumptions 2021/22 through 2023/24



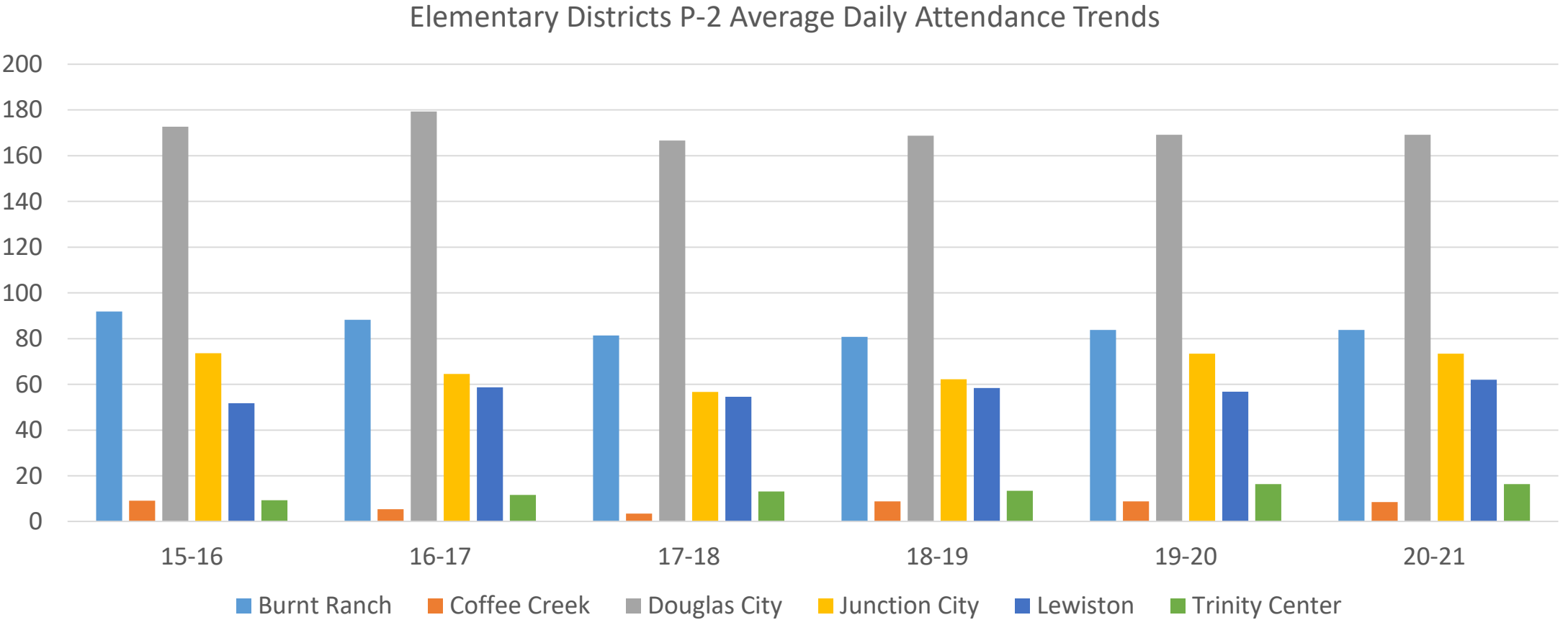
| Bargaining Unit          | 2021/22                                                                                         | 2022/23                                                                                         | 2023/24                                                                                         |
|--------------------------|-------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| Certificated Management  | 4 FTE – 1 <sup>st</sup> Interim no change                                                       | 4 FTE – 1 <sup>st</sup> Interim no change                                                       | 4 FTE – 1 <sup>st</sup> Interim no change                                                       |
| Classified Management    | 3 FTE -1 <sup>st</sup> Interim no change                                                        | 3 FTE -1 <sup>st</sup> Interim<br>3.5 FTE 2 <sup>nd</sup> Interim<br>ASBS retires Jan 2023      | 3 FTE -1 <sup>st</sup> Interim no change                                                        |
| CSEA Classified          | 27 FTE -1 <sup>st</sup> Interim<br>28 FTE – 2 <sup>nd</sup> Interim<br>3.5 FTE - Vacancies      | 27 FTE -1 <sup>st</sup> Interim no change<br>3.5 FTE - Vacancies                                | 27 FTE -1 <sup>st</sup> Interim no change<br>3.5 FTE - Vacancies                                |
| Classified Unrepresented | .94 FTE -1 <sup>st</sup> Interim no change                                                      | .94 FTE -1 <sup>st</sup> Interim no change                                                      | .94 FTE – 1 <sup>st</sup> Interim no change                                                     |
| CTA / Other Certificated | 8.43 FTE -1 <sup>st</sup> Interim no change<br>1 FTE – Vacancy included in<br>Contract Services | 8.43 FTE -1 <sup>st</sup> Interim no change<br>1 FTE – Vacancy included in<br>Contract Services | 8.43 FTE -1 <sup>st</sup> Interim no change<br>1 FTE – Vacancy included in<br>Contract Services |

Board Ad Hoc Committee recommendation for County Superintendent included in Second Interim

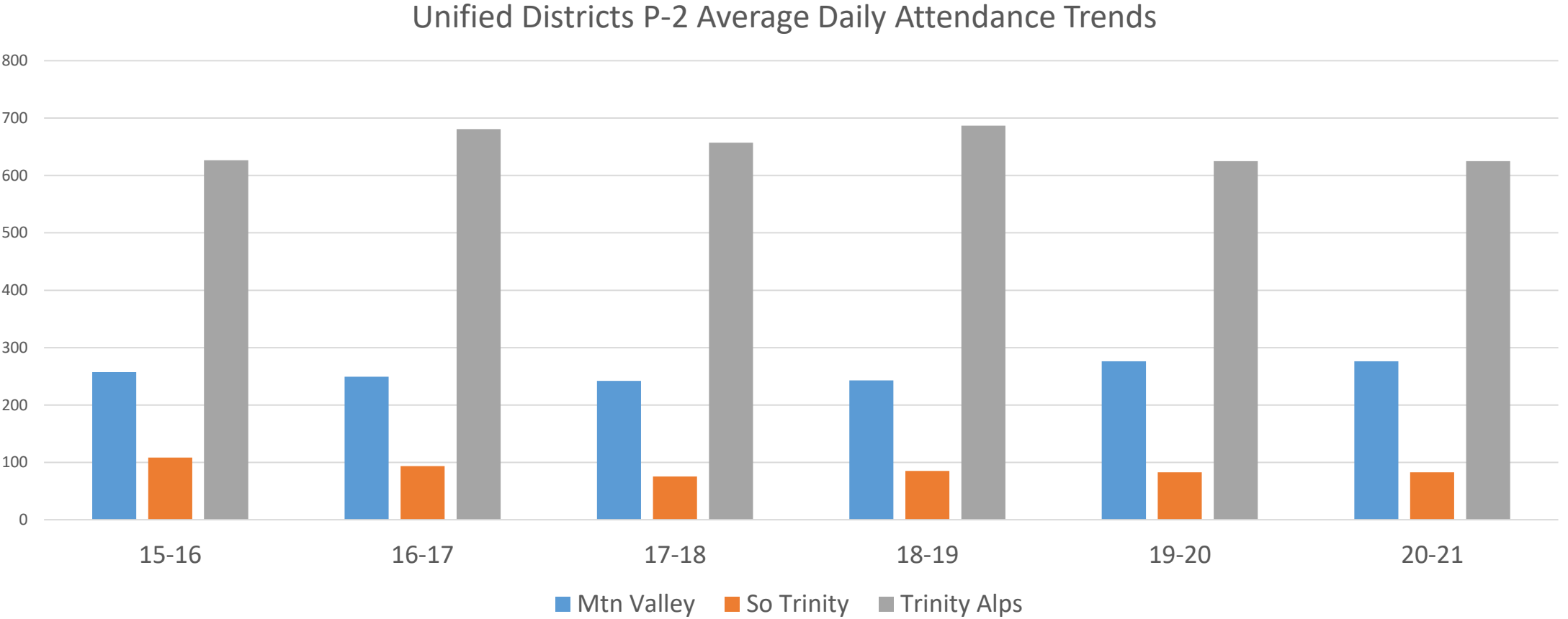


TCOE  
Countywide  
P2  
Projections  
for 2021/22  
Second  
Interim

# Trinity County Elementary Districts P-2 Average Daily Attendance Trends



# Trinity County Unified Districts P-2 Average Daily Attendance Trends



# RISE ACADEMY 2021/22 ENROLLMENT TRENDS AND P-1 AVERAGE DAILY ATTENDANCE

## P-1 By Grade level

|                             |             |      |
|-----------------------------|-------------|------|
| COE                         | 2.44        |      |
| 4th Grade                   | 0.77        | 0.77 |
| 5th Grade                   | 0.99        | 0.99 |
| 6th Grade                   | 0.39        | 0.39 |
| 7th Grade                   | 2.13        | 2.33 |
| 8th Grade                   | 0.71        | 1.63 |
| 9th Grade                   | 0.00        | 0.00 |
| 10th Grade                  | 1.16        | 2.06 |
| 11th Grade                  | 0.00        | 0.37 |
| 12th Grade                  | 0.89        | 0.89 |
| <b>TOTAL By Grade level</b> | <b>9.47</b> | 9.41 |
| <b>Gr 1 - 8</b>             | <b>6.26</b> |      |

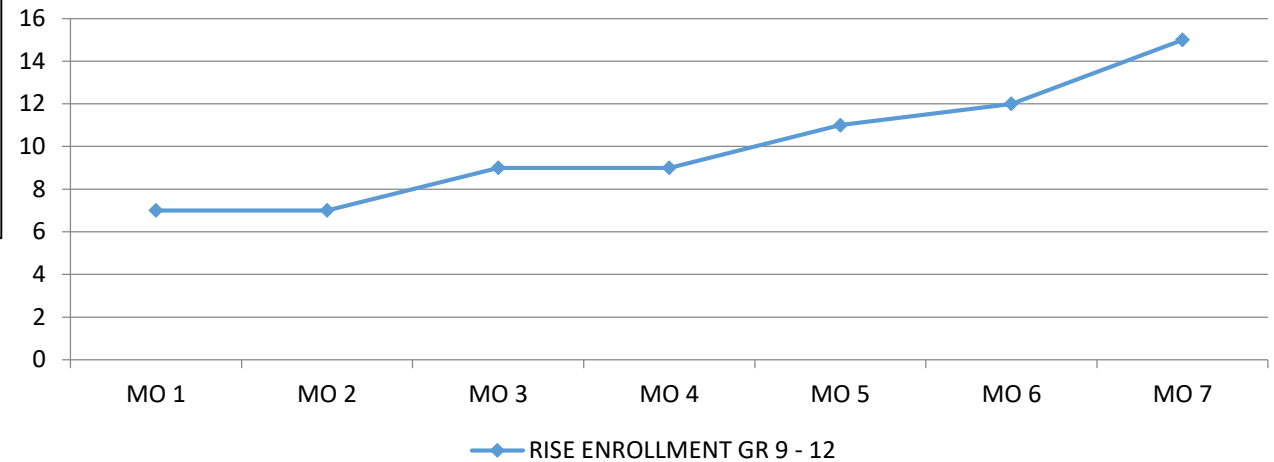
## P-1

### By Grade Groups → COE

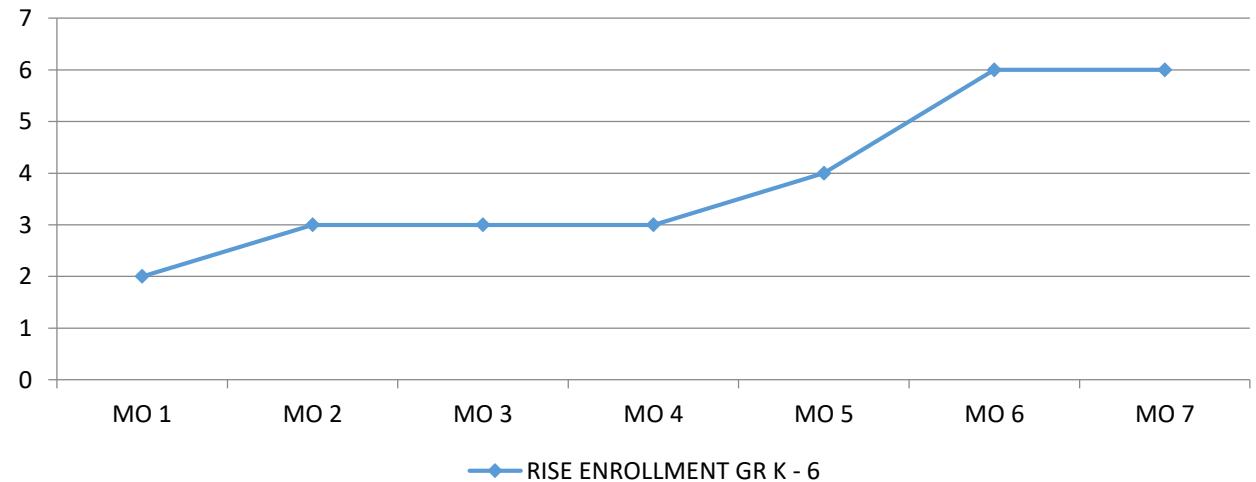
|                              |             |
|------------------------------|-------------|
| 4th Grade-6th Grade          | 2.14        |
| 7th Grade-8th Grade          | 2.84        |
| 9th Grade-12th Grade         | 2.04        |
| <b>TOTAL By Grade Groups</b> | <b>9.47</b> |

P-1-All FULL school months prior to December 31

## RISE ENROLLMENT GR 9 - 12



## RISE ENROLLMENT GR K - 6



# Forest Reserve Update March, 2022

## **Secure Rural Schools/Forest Counties Program Update**

In late 2021, Congress took action to provide funding for the Secure Rural Schools/Forest Counties program as part of the Bipartisan Infrastructure Deal. Just this week, in a separate but related effort, the Senate passed a bill (already passed by the House, so now on its way to the president's desk). The bill makes no substantive changes; rather, it is a handful of technical clarifications reiterating that the provisions in the BID, both fiscal and technical, apply to FY21, FY22 and FY23.

# Forest Reserve Trends

•The most recent reauthorization is for Federal Fiscal Year 2021, 2022 and 2023. We are awaiting the details from Secure Rural Schools language for the three year reauthorization approved. Actual receipt of funds is unknown at this time and has not been included in the multiyear projection.

•2016/17 was calculated on 25% of timber receipts percentage of prior year timber sales. 2021/22 is reduced to this “1908” formula.



## • TCOE Share Forest Reserve

- 14/15                \$215,563
- 15/16                \$220,312
- 16/17                \$12,538
- 17/18                \$195,743
- 18/19                \$178,843
- 19/20                \$182,309
- 20/21                \$160,444

## • Countywide Forest Reserve

- 14/15                \$1,480,299
- 15/16                \$1,514,175
- 16/17                \$84,717
- 17/18                \$1,307,649
- 18/19                \$1,202,712
- 19/20                \$1,209,010
- 20/21                \$1,068,028

# Forest Reserve Assumptions

## 2021/22 Second Interim

### 2021/22 Trinity County Schools

is based on 25% Act of 1908 \$85,000 (50% of 170K)

| <i>Actuals / Projections<br/>based on prior year<br/>Annual ADA</i> |    | 21-22 Forest<br>Reserve Estimate |           |
|---------------------------------------------------------------------|----|----------------------------------|-----------|
| *High School + Community College ADA times 1.36                     |    | District Share                   |           |
|                                                                     | 4a | 20/21 Annual ADA<br>Using 19/20  | 4d below  |
| Burnt Ranch                                                         |    | 83.7400                          | 3,972.03  |
| Coffee Creek                                                        |    | 8.7700                           | 415.99    |
| Douglas City                                                        |    | 169.1700                         | 8,024.21  |
| Junction City                                                       |    | 73.4000                          | 3,481.57  |
| Lewiston                                                            |    | 56.7900                          | 2,693.71  |
| Trinity Center                                                      |    | 16.3400                          | 775.05    |
| Trinity Alps                                                        |    | 699.7274                         | 33,190.06 |
| Mt Valley                                                           |    | 290.7612                         | 13,791.63 |
| So Trinity                                                          |    | 86.8752                          | 4,120.74  |
| Col Redwoods *                                                      |    | 0.0000                           | 0.00      |
| *adjusted ADA                                                       | 4b | 1,485.5738                       | 1,485.57  |
|                                                                     |    |                                  | 70,464.99 |
| per ADA                                                             | 4c |                                  | 47.43     |

Final allocation is determined  
by prior year ADA and actual  
forest reserve receipts



# Federal Program Updates

## **Budget to First Interim**

- Community School Partnership \$100K (spend by 09/30/22)
- Expanded Learning Moved to Federal \$68K
- Rural Education \$2K
- Homeless \$11K (consortium for districts receiving less than \$5K – TCOE is not receiving any funding)
- Cal HOPE \$85K
- LEA Medi-Cal \$30K

## **First Interim to Second Interim**

- Rural Education move \$15K to 2022/23

# State Program Updates

## Budget to First Interim

- \$100K - After School (increase in funding + JC came back to our group)
- \$72K - Educator Effectiveness (spend over 5 years)
- \$27K - Special Education Dispute Prevention & Resolution
- \$122K - Special Education Learning Recover
- (\$67K) - Expanded Learning Opportunity Moved to Federal
- \$219K - COVID Mitigation for COEs
- (\$62K) - Mental Health Pathways moved to subsequent year
- \$135K - Pre-K Planning Grant

## First Interim to Second Interim

- \$4K - Special Education Mental Health
- (\$16K) - TUPE Resource 6690 (Ghost entry in Escape)
- \$43K - Child Development QRIS
- (\$11K) - MHSSA move to 22-23
- \$4K - Special Ed Mental Health

# Local Program Updates

## **Budget to First Interim**

- \$2K - Contracts with Districts
- \$10K - Oral Health Grant
- \$50K - RISE District of Residence LCFF
- \$390K - COVID Testing Personnel Support
- (\$51K) - RISE Academy 20/21 Billback
- \$2K - Title IV E
- \$5K - ASES Administration
- \$25K - Trinity Together

## **First Interim to Second Interim**

- (\$30k) - LEA MediCAL (pending new process for reimbursements)
- \$1.6K - Title IV E

# 2021/22 Special Education Program Updates

## General Fund Special Education

- AB 602
  - \$8,187 RISE Academy
- 27.2208% Property Taxes
  - \$1,674 RISE Academy
- IDEA
  - \$2,600 RISE Academy
  - \$37,650 TCOE
- \$17,500 IDEA Mental Health
- \$2,000 Pre-K Staff Development
- \$15,554 Part C Early Intervention
- \$27,214 Dispute Prevention & Resolution
- \$122,463 Learning Recovery
- \$5,507 NEW - ARP Pre-K Program

## Pass Through Special Education

- \$1,169,918 AB 602
- \$371,423 IDEA – SELPA Districts
- \$240,904 27.2208% Property Taxes
- \$64,288 NEW - ARP Local Assistance



**Special  
Education**

# 2021/22 Afterschool Program Updates

| 2021-2022 After School Program Transportation |                   |                    |                              | 2021-2022 After School Program |                    |                    |                              |
|-----------------------------------------------|-------------------|--------------------|------------------------------|--------------------------------|--------------------|--------------------|------------------------------|
|                                               |                   |                    | 5.57%                        |                                |                    |                    | 5.57%                        |
| District                                      | Site              | 2021-22 Allocation | 2021-22 5.57% Admin Fee TCOE | District                       | Site               | 2021-22 Allocation | 2021-22 5.57% Admin Fee TCOE |
| Burnt Ranch                                   | Burnt Ranch Elem  | 15,000.00          | 835.50                       | Burnt Ranch                    | Burnt Ranch Elem   | 142,437.99         | 7,933.80                     |
| Douglas City                                  | Douglas City Elem | 15,000.00          | 835.50                       | Douglas City                   | Douglas City Elem  | 135,519.58         | 7,548.44                     |
| Lewiston                                      | Lewiston Elem     | 15,000.00          | 835.50                       | Junction City                  | Junction City Elem | 117,138.36         | 6,524.61                     |
| Mountain Valley                               | Hayfork Elem      | 15,000.00          | 835.50                       | Lewiston                       | Lewiston Elem      | 54,058.02          | 3,011.03                     |
| Southern Trinity                              | Van Duzen Elem    | 15,000.00          | 835.50                       | Mountain Valley                | Hayfork Elem       | 124,408.91         | 6,929.58                     |
| Trinity Alps                                  | Weaverville Elem  | 15,000.00          | 835.50                       | Southern Trinity               | Van Duzen Elem     | 75,677.30          | 4,215.23                     |
| TCOE                                          |                   | 90,000.00          | 5,013.00                     | Trinity Alps                   | Weaverville Elem   | 135,519.58         | 7,548.44                     |
|                                               |                   |                    |                              | TCOE                           |                    | 784,759.74         | 43,711.12                    |

The administrative fee collected is used to fund part of the Deputy Superintendent and the Program Coordinator to provide training, report ASES attendance and expenditures and track compliance.

# Foster Youth and Homeless Programs

Foster Youth Services Coordinating Program

\$156,412 Funding for 2021/22

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## Funding Description

...coordinate and ensure that local educational agencies within its jurisdiction are providing services to foster youth pupils with the purpose of creating positive educational outcomes.



- Foster Youth / Homeless Liaison:
  - Provides professional development, technical assistance and trainings to district staff.
  - Provides case management and supports to students enrolled in the CHYBA charter school and provides overall program supports including all things data related to foster and homeless youth.
- Foster Youth Liaison:
  - Provides professional development, technical assistance and trainings primarily to Trinity County Child Welfare Services(CWS) Staff.
  - Provides case management and supports to all foster children and youth who are dependents of Trinity County as well as foster students from out of county enrolled in Trinity County Schools.
  - Provides support to transitional aged and AB 12 students. Tiffany is co-located in the CWS offices updating the CWS system with student progress reports, SST, IEP meeting notes and the FYSCP data.



# Foster Youth and Homeless Programs

Section 141 Assembly Bill 130: Foster Youth  
Direct Services Funds  
\$109,486 Funding to Spend by June 20, 2024

## NEW Funding Description

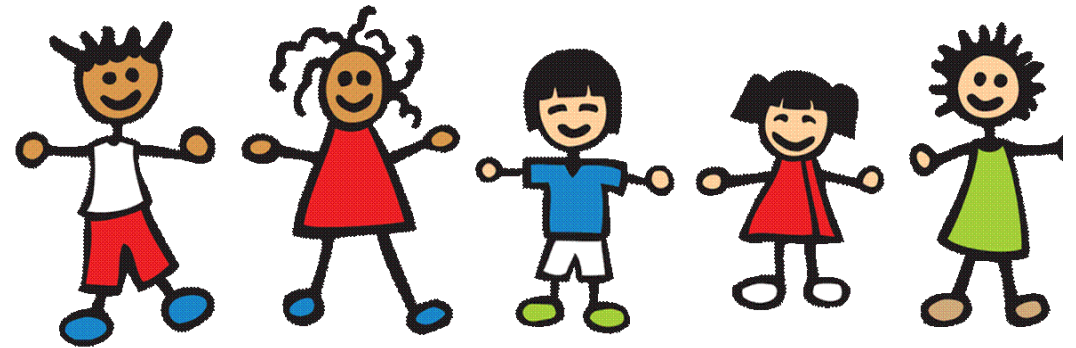
...county offices of education to provide direct services to pupils in foster care enrolled in K – 12.

...Portion must be used to provide direct services to improve postsecondary education enrollment and outcomes.

- FY Alumni Liaison position:
  - Represent FY students in local interagency meetings
  - Work directly to provide FY students with direct services such as mentoring and support, navigating transition activities (including but not limited to AB12, FAFSA, etc.), and attending IEP and SST meetings.
- Materials to support identifying strengths and challenges (i.e., interest inventories, strengths quest, etc.) to assist in job interviewing, identification, etc.
- Laptops to support FY students learning as well as additional materials to support FY students in the COE FY resource center
- Fall and Spring trips for 5-10 students to visit local community college and/or universities. This may include, but is not limited to: Shasta College, Humboldt State University, College of the Redwoods, and Sacramento State University. The grant will also provide for attendance and travel at the Youth Empowerment Summit in Sacramento (assuming that it is in person).

# UPK Planning & Implementation - Countywide Planning and Capacity Grant \$135,000

- Funding Description
- The Universal Prekindergarten (UPK)
  - \$15,000 LEA in their county that operates kindergarten programs
  - support countywide planning and capacity building.
  - pay for costs associated with creating or expanding Pre-K or TK programs
  - establish or strengthen partnerships with other providers of Pre-K education within the LEA including Head Start programs
- TCOE staff is coordinating outreach to school districts and Human Response Network
- Until details are available only the revenue has been included in the second interim report.



# MHSSA Pathways - \$2.5 Million

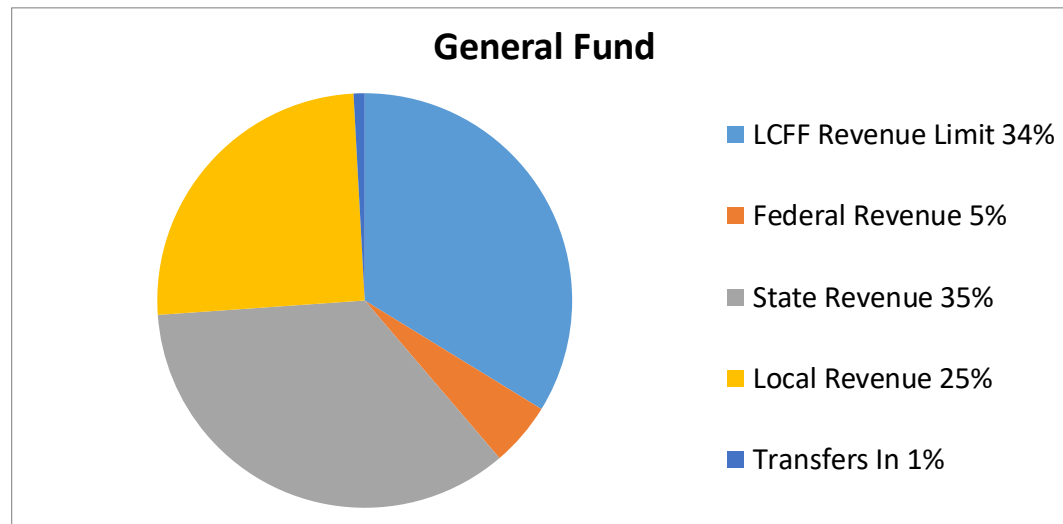
## October 1, 2021 – September 30, 2025

- Five year MOU with Trinity County Behavioral Health
- Provides
- TCOE Wellness Liaisons working in multiple Trinity County school sites
- TCOE Program Manager
- CHYBA Liaison/Counseling Technician
- Modoc COE mental health wellness support team

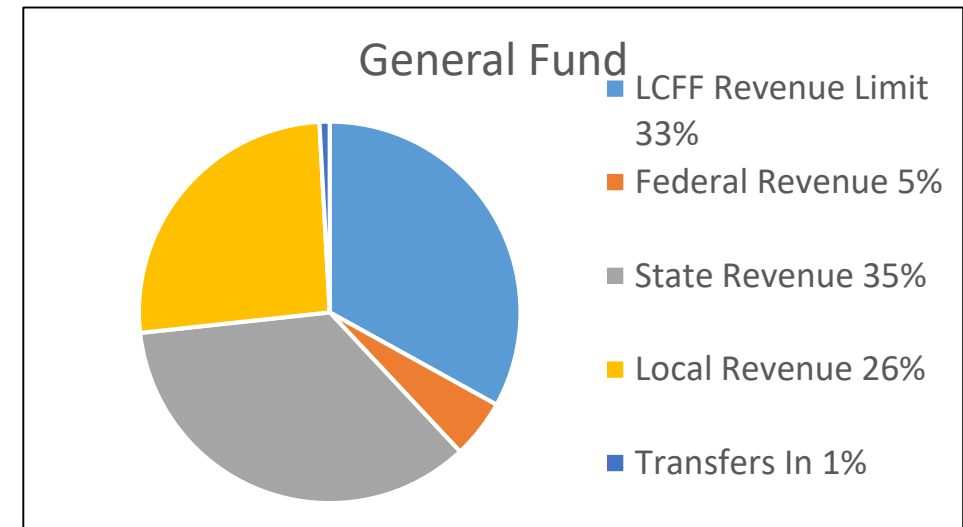


# General Fund 2021/22 Comparing First Interim Revenues to Second Interim

## First Interim

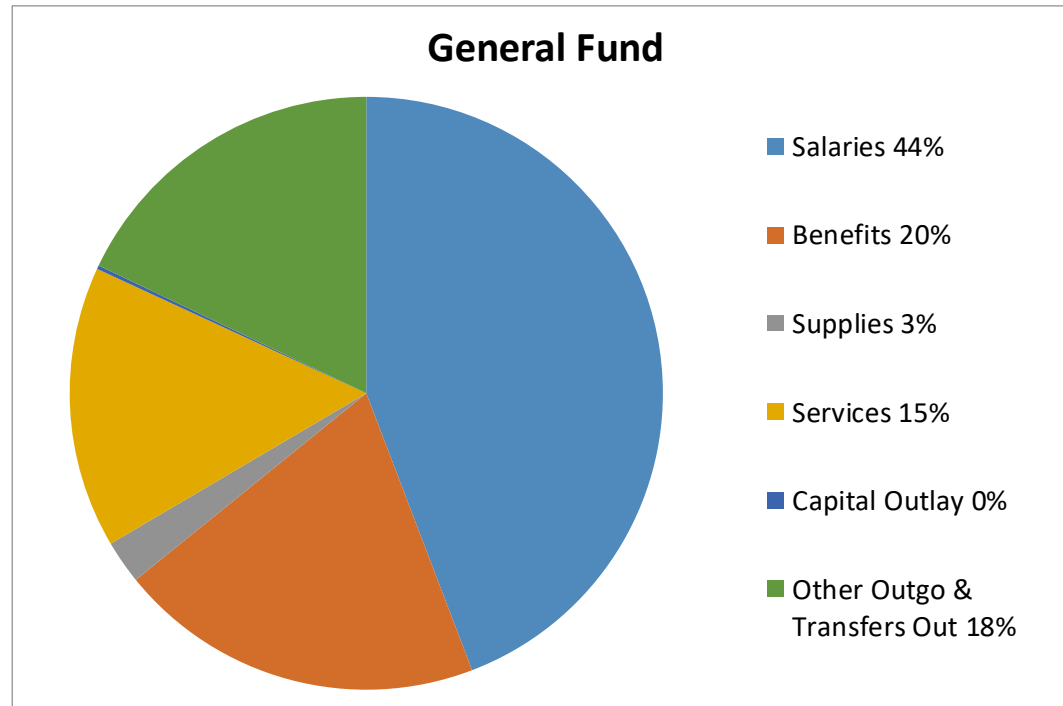


## Second interim

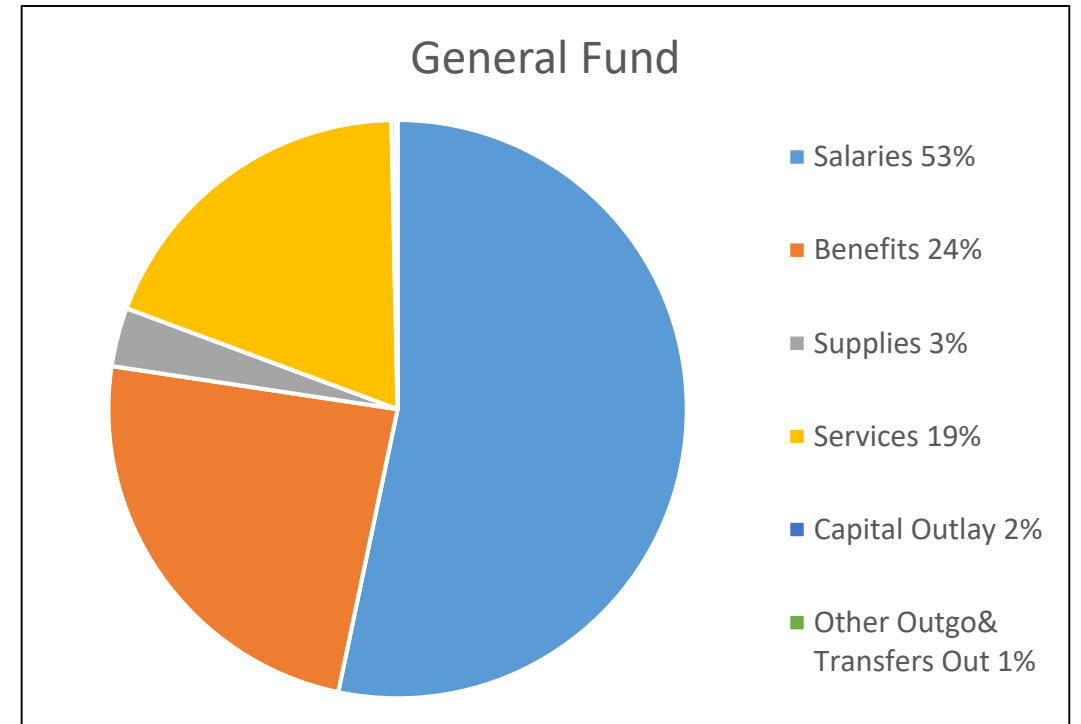


# General Fund 2021/22 Compare First Interim Revenue Expenditures to Second Interim

## First Interim



## Second Interim



# TCOE GENERAL FUND MULTIYEAR PROJECTION 2021/22 – 2023/24



| 670                                                                                                                                                                                     | 2021/2022             | 2022/2023             | 2023/2024             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>Beginning Fund Balance</b>                                                                                                                                                           | <b>1,532,554</b>      | <b>1,821,568</b>      | <b>1,141,387</b>      |
| Revenues                                                                                                                                                                                | + 7,587,611           | + 6,972,479           | + 7,059,497           |
| Expenditures                                                                                                                                                                            | - 7,298,597           | -7,652,660            | - 7,079,791           |
| <b>Ending Fund Balance</b>                                                                                                                                                              | <b>1,821,568</b>      | <b>1,141,387</b>      | <b>1,121,093</b>      |
| <b>Components of Ending Fund Balance (EFB)</b>                                                                                                                                          |                       |                       |                       |
| <b>Non Spendable</b> – Prepaid, Stores & Rev. Cash                                                                                                                                      | 2,670                 | 2,670                 | 2,670                 |
| <b>Restricted</b> – Educator Effectiveness, Lottery, LEA Medi-Cal, Special Ed, Mental Health, Covid Mitigation, Covid Testing Support, Title IV E, School Readiness, Afterschool Admin. | 952,548<br>52% of EFB | 511,907<br>45% of EFB | 543,174<br>44% of EFB |
| <b>Economic Uncertainties</b> = 2 District LCFF                                                                                                                                         | 293,760               | 309,418               | 320,588               |
| <b>Unappropriated</b>                                                                                                                                                                   | 575,260               | 317,243               | 254,512               |
| Change from Beg. to Ending Fund Balance                                                                                                                                                 | 289,014               | (680,181)             | (20,294)              |

|                                                                            | 2021/22          | 2022/23          | 2023/24          |
|----------------------------------------------------------------------------|------------------|------------------|------------------|
| <b>Beginning Fund Balance</b>                                              | <b>1,749,511</b> | <b>1,703,456</b> | <b>1,671,661</b> |
| Interest (actual and assumptions will increase at 1 <sup>st</sup> Interim) | +2,587           | +837             | +1,672           |
| Estimated Revenues – Current Year Forest Reserve                           | + 12,368         | + 12,368         | + 12,368         |
| Transfer In from General Fund                                              | + 0              | + 0              | + 0              |
| <b>Revenues</b>                                                            | <b>+ 14,955</b>  | <b>+ 13,205</b>  | <b>+ 14,040</b>  |
| Transfers Out for One-Time Use of Forest Reserve                           |                  |                  |                  |
| COVID Vaccine Incentive                                                    | - 16,010         | - 0              | - 0              |
| Retirement Offer                                                           | - 45,000         | - 45,000         | - 22,250         |
| <b>Expenditures</b>                                                        | <b>-61,010</b>   | <b>- 45,000</b>  | <b>- 22,250</b>  |
| <b>Ending Fund Balance</b>                                                 | <b>1,703,456</b> | <b>1,671,661</b> | <b>1,663,201</b> |
| <b>Components of Ending Fund Balance</b>                                   |                  |                  |                  |
| TCOE Technology Upgrades & Equipment                                       | 23,265           | 28,265           | 33,265           |
| Forest Reserve                                                             | 810,482          | 777,840          | 767,708          |
| Special Education Low Incidence                                            | 48,171           | 48,171           | 48,171           |
| Economic Uncertainties (increases by prior year interest)                  | 553,005          | 553,005          | 553,005          |
| Cashflow                                                                   | 268,543          | 264,380          | 261,051          |

# Special Reserve Fund 17 Multiyear Projection



# Special Reserve Fund 20 Revenues and Expenditures for Post Retirement Benefits

|                                                                                                                          | 2021/2022 | 2022/2023 | 2023/2024 |
|--------------------------------------------------------------------------------------------------------------------------|-----------|-----------|-----------|
| Beg Fund Balance                                                                                                         | 69,036    | 75,967    | 82,968    |
| Transfer In from General Fund for<br>Future Retiree Benefits + Transfer from<br>Special Reserve for Incentive + Interest | +56,457   | +56,767   | + 34,097  |
| Transfer Out to General Fund<br>for Current Year Retiree Benefits                                                        | - 49,526  | - 49,526  | - 27,026  |
| End Fund Balance                                                                                                         | 75,967    | 82,968    | 90,039    |
| Number of Retirees                                                                                                       | 4         | 4         | 4         |



- The Facilities Committee is developing a master plan. At the next reporting period incorporate the planned expenditures for maintenance to improve and maintain our facility.
- The county vehicle fleet plan is to continue to replace old cars with new ones providing more fuel efficient, safer, more reliable transportation and for county staff.
- Improvements to the safety of the facility are evaluated by the Safety Committee and recommendations will be incorporated into the multiyear projection. Some of the one-time mitigation funds can be used to improve ventilation.

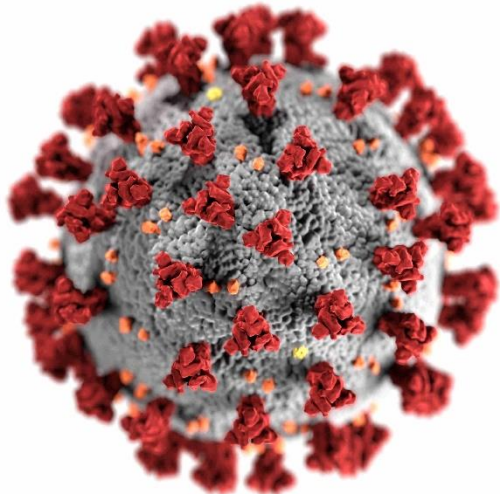
# COVID Mitigation for Counties

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## Funding Description

Funding is allocated to county offices of education based on the 2019-20 average daily attendance of pupils attending County Community Schools established pursuant to *Education Code (EC)* 1981, Juvenile Court Schools established pursuant to *EC* 48645, and charter schools established pursuant to *EC* Section 47605.5. Funds are available for expenditure through June 30, 2023.

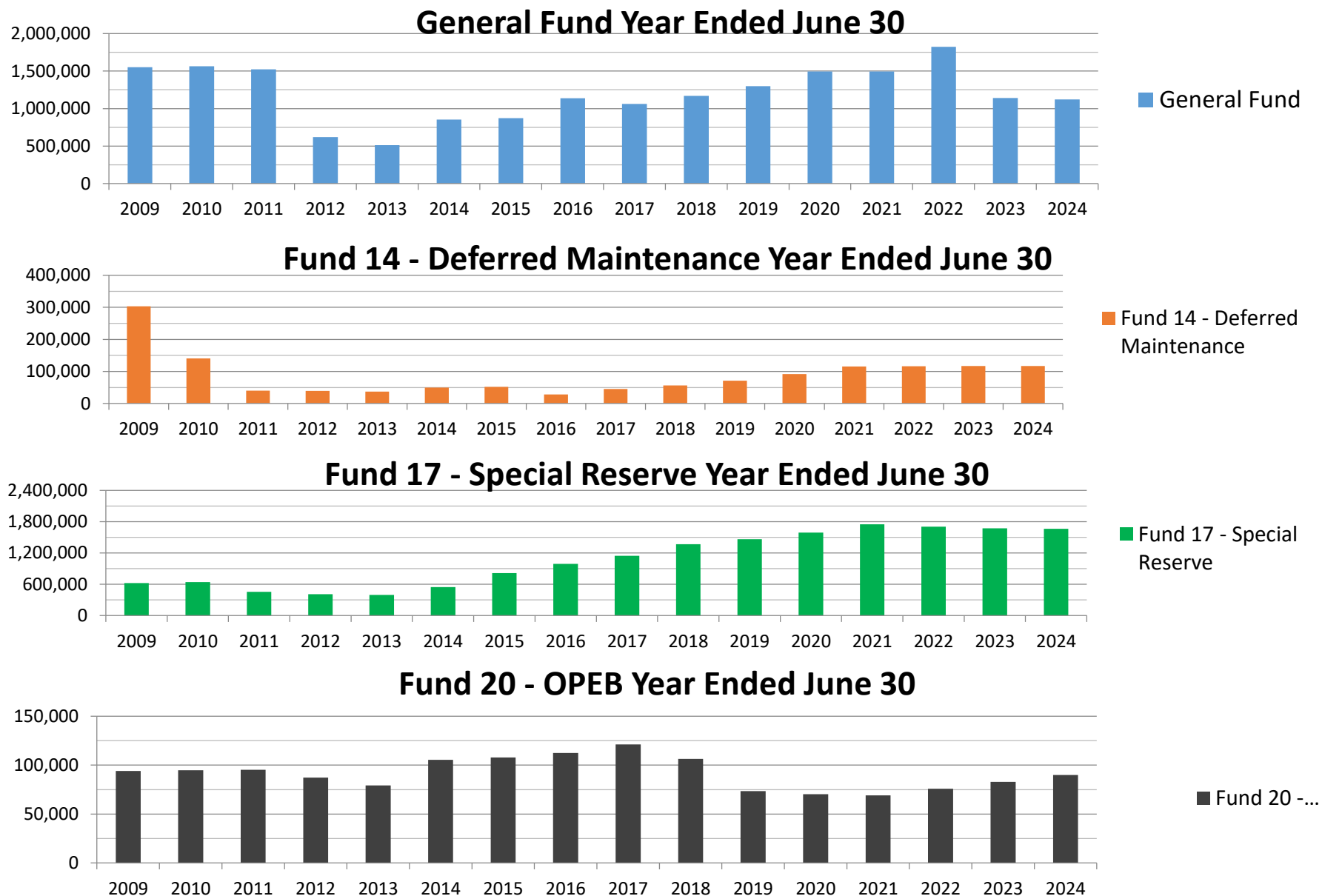
- TCOE received \$218,784 and has until June 30, 2023 to spend these resource 7430 funds.
- So far we have spent about \$11K on the Air Wave purifiers.



- Funds allocated under subdivision (a) may be used
- 1. for any purposes consistent with providing in-person instruction for any pupil participating in in-person instruction, including, but not limited to, COVID-19 testing
- 2. cleaning and disinfection, personal protective equipment
- 3. ventilation and other school site upgrades necessary for health and safety
- 4. salaries for certificated or classified employees providing in-person instruction or services
- 5. devices and connectivity
- 6. social and mental health support services provided in conjunction with in-person instruction
- 7. costs associated with increases in the amount of instructional time provided to pupils.



# Trinity COE June 30<sup>th</sup> Fund Balance Trends



# General Fund Reserves



- TCOE projects deficit spending in the unrestricted General Fund during the multiyear projection decreasing the unrestricted fund balance.
- Reserve Calculation = Available reserves divided by General Fund total expenditures
- Second Interim Reserve levels (restricted and unrestricted) exceed state minimum 4% and TCOE local 10%.
  - June 30, 2022 – 16%
  - June 30, 2023 – 15%
  - June 30, 2024 – 19%
- Review during each reporting period to assure sustainability.

# Summary of Criteria and Standards for 2021/22 Second Interim

Based on this financial  
report TCOE has a  
**POSITIVE CERTIFICATION**  
and will be able to meet  
its financial obligations  
for the current fiscal year  
and subsequent two  
fiscal years.



|                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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: _____<br>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:<br>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: <u>March 16, 2022</u>                                                                                                                                                                                      | Signed: _____<br>County Superintendent of Schools                                                                                                                                                                                                              |
| CERTIFICATION OF FINANCIAL CONDITION                                                                                                                                                                                     |                                                                                                                                                                                                                                                                |
| <input checked="" type="checkbox"/>                                                                                                                                                                                      | <b>POSITIVE CERTIFICATION</b><br>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.                        |
| <input type="checkbox"/>                                                                                                                                                                                                 | <b>QUALIFIED CERTIFICATION</b><br>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.                     |
| <input type="checkbox"/>                                                                                                                                                                                                 | <b>NEGATIVE CERTIFICATION</b><br>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: <u>Gretchen Deichler</u>                                                                                                                                                                                           | Telephone: <u>530-623-2861 ext 229</u>                                                                                                                                                                                                                         |
| Title: <u>Assistant Superintendent Business</u>                                                                                                                                                                          | E-mail: <u>gretchend@tcoek12.org</u>                                                                                                                                                                                                                           |

The 2021/22 Second Interim was developed using the state-adopted Criteria and Standards reviewed and certified at a public hearing by the County Board of Education .



## Standards Met on these Criteria

- #2 – Local Control Funding Formula 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.
- #5 – Facilities Maintenance – Not Applicable
- #7a, b - Fund and Cash Balances – Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years and the county school service fund balance will be positive at the end of the current fiscal year.
- #8 – Reserves – Projected available reserves (e.g. economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements (not less than 4% minimum level for COE of our size) for the budget and two subsequent fiscal years. In addition it meets 10% minimum reserve per TCOE GASB 54 Resolution in all years.



## Standards not met on these Criteria

- #1 Average Daily Attendance – projected ADA for County Operations Grant or county operated programs has exceeded the standard for the current or two subsequent years
- Response - Budget and enrollment assumptions are under review but due to the uncertainty of the impact on Covid-19 closures the current and subsequent years for RISE Academy is conservative. Both the ADA and enrollment at CHYBA we overestimated at 1st interim and adjusted down to more reasonable levels based on the P1 data. The good news is that countywide the ADA increased from 1st interim to 2nd interim, but the projections continue to indicate the enrollment and ADA declining countywide in subsequent years.
- #3 – Salaries and Benefits – Projected total salaries and benefits are not within the standard for the budget and two subsequent years.
- Response - The salary and benefit projections have been adjusted in all years to reflect several new grants received. The grants include CCSPP, Cal HOPE, MHSSA, UPK Planning Grant, COE AB86, COE Covid-19 Mitigation, MTSS and CDHP Personnel Support Grant. In addition in subsequent years the principal position at RISE Academy will be a TCOE employee and not be contracted with Trinity Alps Unified.



## Standards not met on these Criteria

- #4a – Other Revenues – Projected revenues are within the standard for the current and two subsequent years.
- Response Federal Revenue - Since first interim the CCSPP grant will not be fully expended in 21-22 and the remaining funds will be deferred until 22-23, the Special Ed Pre-K ARP and Foster Youth AB130 funds were deferred to 22-23. In 23-24 the Cal HOPE grant was included for another year.
- Response Local Revenue - The MTSS grant was added to subsequent years and the LEA-MediCAL BOP reimbursement was added in 2023-24.
- #4b – Other Expenditures – Projected expenditures are not within the standard for the budget and two subsequent years
- Response Books & Supplies - In 2021-22 the non-capitalized budgets were increased for RISE Academy, the In-Person Instruction Grant and COVID 19 Personnel Support Grant supplies. In subsequent years the Foster Youth AB130 was included.
- Response Services and Operating - Increased electricity, telephone and internet costs were incorporated into all years budgets, Contract mental health services were included in 2022-23 for the MTSS Grant. Contracted support services for the Special Education Dispute Resolution and Learning Recover Support programs were added to 2022-23.
- #6 – Deficit Spending
- Response - To address staffing capacity and training concerns caused by the addition of several new programs and the impact of attrition, new positions have been added.

# Supplemental Information



- S1 – There are no known contingent liabilities.
- S2 – There are no ongoing general fund expenditures in excess of 1% of total general fund expenditures funded with one-time resources.
- S3 – There are no temporary interfund borrowings.
- S4 – There are no Contingent Revenues.
- S5 Contributions and 1c Transfers Out have exceeded the standard.
- S6 – There are no long term commitments.
- S7a – Retiree health and welfare (OPEB) is not provided after age 65. The unfunded liability is updated using the alternative method. This calculation is updated during year end closing.
- S7b – There are no other self-insurance benefits.
- S8 – Negotiations are settled.
- S9 – No funds are projected to have a negative ending fund balance.



# Additional Factors

- Negative Cash Flow – Cash flow projections show a positive cash balance at the end of the current year.
- Independent Position Control – Position control is NOT independent of the payroll system.
- Countywide ADA is not decreasing in both the prior and current fiscal years.
- New Charter Schools – There are NO new charter schools in Trinity County in the prior or current year.
- Negotiations for 2021/22 are settled and it did not exceed the COLA adjustment.
- Uncapped Health Benefits – Not applicable
- Fiscal Distress Reports – There are no reports that indicate fiscal distress.
- There has been no change of CBO or Superintendent over last 12 months. The current Assistant Superintendent of Business will be retiring in December of 2022.

# Closing Remarks on 2021/22 Second Interim & Multiyear Projection

- Countywide 2021/22 P-2 ADA is projected to decline significantly from 2020/21 based on district projections. The impact on funding for TCOE due to declining ADA is not as significant as a reduction in the number of districts would be to our funding. There is no indication that either of our very small districts will have to lapse over the multiyear projection. Monitor proposals in the 2022/23 budget for using three years to determine funded ADA.
- Our office will continue to monitor district ADA and enrollment projections including RISE Academy for impact to participating district billback calculations.
- Special Education AB602 funding is calculated using the higher of the current, prior or prior-prior annual ADA. The impact of the 100+ projected decrease in ADA for 2021/22 from the prior year could negatively impact funding as early as 2023/24 if all years experience declining ADA from the prior year.
- Advocate on behalf of Trinity County schools. Next slide is an example.



## Advocacy

Coffee Creek Local Control Funding Formula is based on the Minimum State Guarantee that was established when the LCFF was established in 2013/14. Because the LCFF calculation continues to be below the guarantee, the state provided additional funds to bring it to the minimum of approximately \$151,000. This has resulted in the district's largest source of revenue being "flat-funded" year over year. The only exception is when the district has met the Necessary Small School eligibility. The criteria for NSS is unfair and unattainable.

# Necessary Small School Funding versus LCFF

Top is current funding, Bottom is NSS funding

| Coffee Creek Elementary (71670) - 21-22 2nd Interim                   |  |          |          |           |
|-----------------------------------------------------------------------|--|----------|----------|-----------|
|                                                                       |  | 2021-22  | 2022-23  | 2023-24   |
| SUMMARY OF FUNDING                                                    |  |          |          |           |
| LCFF Entitlement                                                      |  |          |          |           |
| Base Grant                                                            |  | \$71,609 | \$77,179 | \$88,754  |
| Grade Span Adjustment                                                 |  | 4,715    | 6,379    | 3,309     |
| Supplemental Grant                                                    |  | 7,633    | 9,796    | 9,783     |
| Concentration Grant                                                   |  | -        | 1,966    | -         |
| Add-ons: Targeted Instructional Improvement Block Grant               |  | -        | -        | -         |
| Add-ons: Home-to-School Transportation                                |  | -        | -        | -         |
| Add-ons: Small School District Bus Replacement Program                |  | -        | -        | -         |
| Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid |  | \$83,957 | \$95,320 | \$101,846 |
| Miscellaneous Adjustments                                             |  | -        | -        | -         |
| Economic Recovery Target                                              |  | -        | -        | -         |
| Additional State Aid                                                  |  | 67,391   | 56,062   | 49,692    |
| Total LCFF Entitlement                                                |  | 151,348  | 151,382  | 151,538   |

| Coffee Creek Elementary (71670) - 21-22 2nd Interim                   |  |           |           |           |
|-----------------------------------------------------------------------|--|-----------|-----------|-----------|
|                                                                       |  | 2021-22   | 2022-23   | 2023-24   |
| SUMMARY OF FUNDING                                                    |  |           |           |           |
| LCFF Entitlement                                                      |  |           |           |           |
| Base Grant                                                            |  | \$174,942 | \$184,326 | \$191,285 |
| Grade Span Adjustment                                                 |  | -         | -         | -         |
| Supplemental Grant                                                    |  | 7,633     | 9,796     | 9,783     |
| Concentration Grant                                                   |  | -         | 1,966     | -         |
| Add-ons: Targeted Instructional Improvement Block Grant               |  | -         | -         | -         |
| Add-ons: Home-to-School Transportation                                |  | -         | -         | -         |
| Add-ons: Small School District Bus Replacement Program                |  | -         | -         | -         |
| Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid |  | \$182,575 | \$196,088 | \$201,068 |
| Miscellaneous Adjustments                                             |  | -         | -         | -         |
| Economic Recovery Target                                              |  | -         | -         | -         |
| Additional State Aid                                                  |  | -         | -         | -         |
| Total LCFF Entitlement                                                |  | 182,575   | 196,088   | 201,068   |

# Common Message



Local Control and Accountability Plan

- **Local Control Accountability Plan**
- The changes to the LCAP address **new requirements** imposed by AB 130 and AB 167 including **carryover calculation requirements** and a demonstration of **how the additional (65%) concentration grant add-on funding is being used**.
- The **new carryover calculation** must be completed as **part of the annual update** this year for incorporation into **2022-23 adopted LCAPs**.
- LEAs are required to **present the supplement to the annual update** at a regularly scheduled **board meeting on or before February 28, 2022**. LEAs can use the supplement as an opportunity to preview for educational partners any changes or additions to planned actions and services due to changing circumstances, funding and rules. This will lay the **groundwork for inclusion** of such changes and additions **in the annual update as part of the 2022-23 adopted LCAP**.

# Looking ahead

- May Revision to 2022/23 budget to be released mid-May.
- The 2022/23 budget, multi-year projection and Local Control and Accountability Plan will be presented in June.



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 16, 2022

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

County Superintendent of Schools

#### CERTIFICATION OF FINANCIAL CONDITION

X  POSITIVE CERTIFICATION

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

\_\_\_\_ QUALIFIED CERTIFICATION

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

\_\_\_\_ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Gretchen Deichler

Telephone: 530-623-2861 ext 229

Title: Assistant Superintendent Business

E-mail: gretchend@tcoek12.org

### Criteria and Standards Review Summary

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

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

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

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

| SUPPLEMENTAL INFORMATION (continued) |                                             |                                                                                                                                                              | No  | Yes |
|--------------------------------------|---------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|
| S6                                   | Long-term Commitments                       | Does the county office have long-term (multiyear) commitments or debt agreements?                                                                            | X   |     |
|                                      |                                             | • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?                          | n/a |     |
|                                      |                                             | • 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? | n/a |     |
| S7a                                  | Postemployment Benefits Other than Pensions | Does the county office provide postemployment benefits other than pensions (OPEB)?                                                                           |     | X   |
|                                      |                                             | • If yes, have there been changes since first interim in OPEB liabilities?                                                                                   | X   |     |
| S7b                                  | Other Self-insurance Benefits               | Does the county office operate any self-insurance programs (e.g., workers' compensation)?                                                                    | X   |     |
|                                      |                                             | • If yes, have there been changes since first interim in self-insurance liabilities?                                                                         | n/a |     |
| S8                                   | Status of Labor Agreements                  | As of second interim projections, are salary and benefit negotiations still unsettled for:                                                                   |     |     |
|                                      |                                             | • Certificated? (Section S8A, Line 1b)                                                                                                                       | X   |     |
|                                      |                                             | • Classified? (Section S8B, Line 1b)                                                                                                                         | X   |     |
|                                      |                                             | • Management/supervisor/confidential? (Section S8C, Line 1b)                                                                                                 | X   |     |
| S9                                   | Status of Other Funds                       | Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?                     | X   |     |

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

| Description                                                                                                   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>                                                                                            |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) LCFF Sources                                                                                               |                | 8010-8099              | 2,555,832.00        | 2,565,181.00                        | 1,494,993.31        | 2,505,628.00              | (59,553.00)                | -2.3%            |
| 2) Federal Revenue                                                                                            |                | 8100-8299              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 3) Other State Revenue                                                                                        |                | 8300-8599              | 2,303.00            | 3,645.00                            | 48,448.31           | 3,351.00                  | (294.00)                   | -8.1%            |
| 4) Other Local Revenue                                                                                        |                | 8600-8799              | 1,122,662.00        | 1,195,026.00                        | 59,938.91           | 1,266,564.00              | 71,538.00                  | 6.0%             |
| 5) TOTAL, REVENUES                                                                                            |                |                        | 3,680,797.00        | 3,763,852.00                        | 1,603,380.53        | 3,775,543.00              |                            |                  |
| <b>B. EXPENDITURES</b>                                                                                        |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries                                                                                      |                | 1000-1999              | 561,868.00          | 602,185.00                          | 343,483.30          | 590,314.00                | 11,871.00                  | 2.0%             |
| 2) Classified Salaries                                                                                        |                | 2000-2999              | 1,159,493.00        | 1,193,416.00                        | 665,927.77          | 1,171,749.00              | 21,667.00                  | 1.8%             |
| 3) Employee Benefits                                                                                          |                | 3000-3999              | 816,381.00          | 802,627.00                          | 429,053.44          | 797,370.00                | 5,257.00                   | 0.7%             |
| 4) Books and Supplies                                                                                         |                | 4000-4999              | 75,053.00           | 78,553.00                           | 50,120.57           | 97,435.00                 | (18,882.00)                | -24.0%           |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999              | 394,690.00          | 425,475.00                          | 218,171.05          | 444,444.00                | (18,969.00)                | -4.5%            |
| 6) Capital Outlay                                                                                             |                | 6000-6999              | 0.00                | 15,000.00                           | 15,000.00           | 15,000.00                 | 0.00                       | 0.0%             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                        |                | 7100-7299<br>7400-7499 | 115,960.00          | 169,363.00                          | 0.00                | 92,489.00                 | 76,874.00                  | 45.4%            |
| 8) Other Outgo - Transfers of Indirect Costs                                                                  |                | 7300-7399              | (147,662.00)        | (109,047.00)                        | (2,366.35)          | (105,739.00)              | (3,308.00)                 | 3.0%             |
| 9) TOTAL, EXPENDITURES                                                                                        |                |                        | 2,975,783.00        | 3,177,572.00                        | 1,719,389.78        | 3,103,062.00              |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | 705,014.00          | 586,280.00                          | (116,009.25)        | 672,481.00                |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Interfund Transfers                                                                                        |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Transfers In                                                                                               |                | 8900-8929              | 49,526.00           | 65,526.00                           | 0.00                | 65,536.00                 | 10.00                      | 0.0%             |
| b) Transfers Out                                                                                              |                | 7600-7629              | 4,750.00            | 10,767.00                           | 0.00                | 10,767.00                 | 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              | (714,563.00)        | (903,745.00)                        | (341.16)            | (866,633.00)              | 37,112.00                  | -4.1%            |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                        |                |                        | (669,787.00)        | (848,986.00)                        | (341.16)            | (811,864.00)              |                            |                  |

| Description                                                | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 35,227.00           | (262,706.00)                        | (116,350.41)        | (139,383.00)              |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Beginning Fund Balance                                  |                |              |                     |                                     |                     |                           |                            |                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 943,148.00          | 1,008,403.00                        |                     | 1,008,403.00              | 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)                      |                |              | 943,148.00          | 1,008,403.00                        |                     | 1,008,403.00              |                            |                  |
| d) Other Restatements                                      |                | 9795         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 943,148.00          | 1,008,403.00                        |                     | 1,008,403.00              |                            |                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 978,375.00          | 745,697.00                          |                     | 869,020.00                |                            |                  |
| Components of Ending Fund Balance                          |                |              |                     |                                     |                     |                           |                            |                  |
| a) Nonspendable                                            |                |              |                     |                                     |                     |                           |                            |                  |
| Revolving Cash                                             |                | 9711         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Stores                                                     |                | 9712         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Prepaid Items                                              |                | 9713         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| All Others                                                 |                | 9719         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| b) Restricted                                              |                | 9740         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| c) Committed                                               |                |              |                     |                                     |                     |                           |                            |                  |
| Stabilization Arrangements                                 |                | 9750         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Other Commitments                                          |                | 9760         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| d) Assigned                                                |                |              |                     |                                     |                     |                           |                            |                  |
| Other Assignments                                          |                | 9780         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| e) Unassigned/Unappropriated                               |                |              |                     |                                     |                     |                           |                            |                  |
| Reserve for Economic Uncertainties                         |                | 9789         | 293,760.00          | 293,760.00                          |                     | 293,760.00                |                            |                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 684,615.00          | 451,937.00                          |                     | 575,260.00                |                            |                  |

| Description                                            | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>LCFF SOURCES</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| Principal Apportionment                                |                |              |                     |                                     |                     |                           |                            |                  |
| State Aid - Current Year                               |                | 8011         | 1,999,902.00        | 1,983,386.00                        | 1,105,629.00        | 1,884,522.00              | (98,864.00)                | -5.0%            |
| Education Protection Account State Aid - Current Year  |                | 8012         | 3,050.00            | 2,250.00                            | 13,169.00           | 2,010.00                  | (240.00)                   | -10.7%           |
| State Aid - Prior Years                                |                | 8019         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Tax Relief Subventions                                 |                |              |                     |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions                                 |                | 8021         | 7,412.00            | 7,437.00                            | 3,610.76            | 7,440.00                  | 3.00                       | 0.0%             |
| Timber Yield Tax                                       |                | 8022         | 433.00              | 1,629.00                            | 1,542.97            | 1,649.00                  | 20.00                      | 1.2%             |
| Other Subventions/In-Lieu Taxes                        |                | 8029         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| County & District Taxes                                |                |              |                     |                                     |                     |                           |                            |                  |
| Secured Roll Taxes                                     |                | 8041         | 751,720.00          | 794,095.00                          | 464,000.32          | 842,151.00                | 48,056.00                  | 6.1%             |
| Unsecured Roll Taxes                                   |                | 8042         | 19,500.00           | 14,935.00                           | 15,885.07           | 16,000.00                 | 1,065.00                   | 7.1%             |
| Prior Years' Taxes                                     |                | 8043         | 2,545.00            | (5,200.00)                          | 0.16                | 0.00                      | 5,200.00                   | -100.0%          |
| Supplemental Taxes                                     |                | 8044         | 12,408.00           | 17,760.00                           | 11,608.03           | 17,760.00                 | 0.00                       | 0.0%             |
| Education Revenue Augmentation Fund (ERAF)             |                | 8045         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Community Redevelopment Funds (SB 617/699/1992)        |                | 8047         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Penalties and Interest from Delinquent Taxes           |                | 8048         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Receipt from Co. Board of Sup.                         |                | 8070         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Miscellaneous Funds (EC 41604)                         |                |              |                     |                                     |                     |                           |                            |                  |
| Royalties and Bonuses                                  |                | 8081         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other In-Lieu Taxes                                    |                | 8082         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Less: Non-LCFF (50%) Adjustment                        |                | 8089         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Subtotal, LCFF Sources                                 |                |              | 2,796,970.00        | 2,816,292.00                        | 1,615,445.31        | 2,771,532.00              | (44,760.00)                | -1.6%            |
| <b>LCFF Transfers</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Unrestricted LCFF Transfers - Current Year             | 0000           | 8091         | (25,000.00)         | (25,000.00)                         | 0.00                | (25,000.00)               | 0.00                       | 0.0%             |
| All Other LCFF Transfers - Current Year                | All Other      | 8091         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers to Charter Schools in Lieu of Property Taxes |                | 8096         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Property Taxes Transfers                               |                | 8097         | (216,138.00)        | (226,111.00)                        | (120,452.00)        | (240,904.00)              | (14,793.00)                | 6.5%             |
| LCFF/Revenue Limit Transfers - Prior Years             |                | 8099         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, LCFF SOURCES                                    |                |              | 2,555,832.00        | 2,565,181.00                        | 1,494,993.31        | 2,505,628.00              | (59,553.00)                | -2.3%            |
| <b>FEDERAL REVENUE</b>                                 |                |              |                     |                                     |                     |                           |                            |                  |
| Maintenance and Operations                             |                | 8110         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education Entitlement                          |                | 8181         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Special Education Discretionary Grants                 |                | 8182         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Child Nutrition Programs                               |                | 8220         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Donated Food Commodities                               |                | 8221         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Flood Control Funds                                    |                | 8270         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Wildlife Reserve Funds                                 |                | 8280         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| FEMA                                                   |                | 8281         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Interagency Contracts Between LEAs                     |                | 8285         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Pass-Through Revenues from Federal Sources             |                | 8287         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Title I, Part A, Basic                                 | 3010           | 8290         |                     |                                     |                     |                           |                            |                  |
| Title I, Part D, Local Delinquent Programs             | 3025           | 8290         |                     |                                     |                     |                           |                            |                  |
| Title II, Part A, Supporting Effective Instruction     | 4035           | 8290         |                     |                                     |                     |                           |                            |                  |

| Description                                        | Resource Codes                                                                                                            | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|------------------------|
| Title III, Part A, Immigrant Student Program       | 4201                                                                                                                      | 8290         |                        |                                           |                        |                                 |                                  |                        |
| Title III, Part A, English Learner Program         | 4203                                                                                                                      | 8290         |                        |                                           |                        |                                 |                                  |                        |
| Public Charter Schools Grant Program (PCSGP)       | 4610                                                                                                                      | 8290         |                        |                                           |                        |                                 |                                  |                        |
|                                                    | 3040, 3045, 3060,<br>3061, 3110, 3150,<br>3155, 3180, 3182,<br>3183, 4037, 4123,<br>4124, 4126, 4127,<br>4128, 4204, 5630 | 8290         |                        |                                           |                        |                                 |                                  |                        |
| Other NCLB / Every Student Succeeds Act            |                                                                                                                           | 8290         |                        |                                           |                        |                                 |                                  |                        |
| Career and Technical Education                     | 3500-3599                                                                                                                 | 8290         |                        |                                           |                        |                                 |                                  |                        |
| All Other Federal Revenue                          | All Other                                                                                                                 | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| TOTAL, FEDERAL REVENUE                             |                                                                                                                           |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| <b>OTHER STATE REVENUE</b>                         |                                                                                                                           |              |                        |                                           |                        |                                 |                                  |                        |
| Other State Apportionments                         |                                                                                                                           |              |                        |                                           |                        |                                 |                                  |                        |
| ROC/P Entitlement                                  |                                                                                                                           |              |                        |                                           |                        |                                 |                                  |                        |
| Prior Years                                        | 6360                                                                                                                      | 8319         |                        |                                           |                        |                                 |                                  |                        |
| Special Education Master Plan                      |                                                                                                                           |              |                        |                                           |                        |                                 |                                  |                        |
| Current Year                                       | 6500                                                                                                                      | 8311         |                        |                                           |                        |                                 |                                  |                        |
| Prior Years                                        | 6500                                                                                                                      | 8319         |                        |                                           |                        |                                 |                                  |                        |
| All Other State Apportionments - Current Year      | All Other                                                                                                                 | 8311         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| All Other State Apportionments - Prior Years       | All Other                                                                                                                 | 8319         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Child Nutrition Programs                           |                                                                                                                           | 8520         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                        |
| Mandated Costs Reimbursements                      |                                                                                                                           | 8550         | 1,592.00               | 1,616.00                                  | 47,217.00              | 1,616.00                        | 0.00                             | 0.0%                   |
| Lottery - Unrestricted and Instructional Materials |                                                                                                                           | 8560         | 0.00                   | 1,318.00                                  | 499.31                 | 1,013.00                        | (305.00)                         | -23.1%                 |
| Tax Relief Subventions                             |                                                                                                                           |              |                        |                                           |                        |                                 |                                  |                        |
| Restricted Levies - Other                          |                                                                                                                           |              |                        |                                           |                        |                                 |                                  |                        |
| Homeowners' Exemptions                             |                                                                                                                           | 8575         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                        |
| Other Subventions/In-Lieu Taxes                    |                                                                                                                           | 8576         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                        |
| Pass-Through Revenues from State Sources           |                                                                                                                           | 8587         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| After School Education and Safety (ASES)           | 6010                                                                                                                      | 8590         |                        |                                           |                        |                                 |                                  |                        |
| Charter School Facility Grant                      | 6030                                                                                                                      | 8590         |                        |                                           |                        |                                 |                                  |                        |
| Career Technical Education Incentive Grant Program | 6387                                                                                                                      | 8590         |                        |                                           |                        |                                 |                                  |                        |
| Drug/Alcohol/Tobacco Funds                         | 6650, 6680, 6685,<br>6690, 6695                                                                                           | 8590         |                        |                                           |                        |                                 |                                  |                        |
| California Clean Energy Jobs Act                   | 6230                                                                                                                      | 8590         |                        |                                           |                        |                                 |                                  |                        |
| Specialized Secondary                              | 7370                                                                                                                      | 8590         |                        |                                           |                        |                                 |                                  |                        |
| American Indian Early Childhood Education          | 7210                                                                                                                      | 8590         |                        |                                           |                        |                                 |                                  |                        |
| All Other State Revenue                            | All Other                                                                                                                 | 8590         | 711.00                 | 711.00                                    | 732.00                 | 722.00                          | 11.00                            | 1.5%                   |
| TOTAL, OTHER STATE REVENUE                         |                                                                                                                           |              | 2,303.00               | 3,645.00                                  | 48,448.31              | 3,351.00                        | (294.00)                         | -8.1%                  |

| Description                                              | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|----------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|------------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |                                           |                        |                                 |                                  |                        |
| Other Local Revenue                                      |                |              |                        |                                           |                        |                                 |                                  |                        |
| County and District Taxes                                |                |              |                        |                                           |                        |                                 |                                  |                        |
| Other Restricted Levies                                  |                |              |                        |                                           |                        |                                 |                                  |                        |
| Secured Roll                                             |                | 8615         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                        |
| Unsecured Roll                                           |                | 8616         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                        |
| Prior Years' Taxes                                       |                | 8617         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                        |
| Supplemental Taxes                                       |                | 8618         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                        |
| Non-Ad Valorem Taxes                                     |                |              |                        |                                           |                        |                                 |                                  |                        |
| Parcel Taxes                                             |                | 8621         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Other                                                    |                | 8622         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Community Redevelopment Funds                            |                |              |                        |                                           |                        |                                 |                                  |                        |
| Not Subject to LCFF Deduction                            |                | 8625         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                        |
| Penalties and Interest from Delinquent Non-LCFF          |                |              |                        |                                           |                        |                                 |                                  |                        |
| Taxes                                                    |                | 8629         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                        |
| Sales                                                    |                |              |                        |                                           |                        |                                 |                                  |                        |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                   | 0.00                                      | 2,720.00               | 2,720.00                        | 2,720.00                         | New                    |
| Sale of Publications                                     |                | 8632         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Food Service Sales                                       |                | 8634         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| All Other Sales                                          |                | 8639         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Leases and Rentals                                       |                | 8650         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Interest                                                 |                | 8660         | 4,586.00               | 4,899.00                                  | 744.59                 | 1,039.00                        | (3,860.00)                       | -78.8%                 |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Fees and Contracts                                       |                |              |                        |                                           |                        |                                 |                                  |                        |
| Adult Education Fees                                     |                | 8671         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Non-Resident Students                                    |                | 8672         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Transportation Fees From Individuals                     |                | 8675         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Interagency Services                                     |                | 8677         | 167,708.00             | 179,240.00                                | 0.00                   | 167,919.00                      | (11,321.00)                      | -6.3%                  |
| Mitigation/Developer Fees                                |                | 8681         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| All Other Fees and Contracts                             |                | 8689         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Other Local Revenue                                      |                |              |                        |                                           |                        |                                 |                                  |                        |
| Plus: Misc Funds Non-LCFF (50%) Adjustment               |                | 8691         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Pass-Through Revenues From Local Sources                 |                | 8697         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| All Other Local Revenue                                  |                | 8699         | 60,000.00              | 70,000.00                                 | 56,474.32              | 110,093.00                      | 40,093.00                        | 57.3%                  |
| Tuition                                                  |                | 8710         | 890,368.00             | 940,887.00                                | 0.00                   | 984,793.00                      | 43,906.00                        | 4.7%                   |
| All Other Transfers In                                   |                | 8781-8783    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Transfers Of Apportionments                              |                |              |                        |                                           |                        |                                 |                                  |                        |
| Special Education SELPA Transfers                        |                |              |                        |                                           |                        |                                 |                                  |                        |
| From Districts or Charter Schools                        | 6500           | 8791         |                        |                                           |                        |                                 |                                  |                        |
| From County Offices                                      | 6500           | 8792         |                        |                                           |                        |                                 |                                  |                        |
| From JPAs                                                | 6500           | 8793         |                        |                                           |                        |                                 |                                  |                        |
| ROC/P Transfers                                          |                |              |                        |                                           |                        |                                 |                                  |                        |
| From Districts or Charter Schools                        | 6360           | 8791         |                        |                                           |                        |                                 |                                  |                        |
| From County Offices                                      | 6360           | 8792         |                        |                                           |                        |                                 |                                  |                        |
| From JPAs                                                | 6360           | 8793         |                        |                                           |                        |                                 |                                  |                        |
| Other Transfers of Apportionments                        |                |              |                        |                                           |                        |                                 |                                  |                        |
| From Districts or Charter Schools                        | All Other      | 8791         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| From County Offices                                      | All Other      | 8792         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| From JPAs                                                | All Other      | 8793         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>1,122,662.00</b>    | <b>1,195,026.00</b>                       | <b>59,938.91</b>       | <b>1,266,564.00</b>             | <b>71,538.00</b>                 | <b>6.0%</b>            |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>3,680,797.00</b>    | <b>3,763,852.00</b>                       | <b>1,603,380.53</b>    | <b>3,775,543.00</b>             | <b>11,691.00</b>                 | <b>0.3%</b>            |

| Description                                                 | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|-------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Certificated Teachers' Salaries                             |                | 1100         | 132,595.00          | 147,250.00                          | 81,253.97           | 147,250.00                | 0.00                       | 0.0%             |
| Certificated Pupil Support Salaries                         |                | 1200         | 70,850.00           | 76,293.00                           | 42,190.41           | 75,233.00                 | 1,060.00                   | 1.4%             |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 358,423.00          | 378,242.00                          | 219,638.92          | 367,431.00                | 10,811.00                  | 2.9%             |
| Other Certificated Salaries                                 |                | 1900         | 0.00                | 400.00                              | 400.00              | 400.00                    | 0.00                       | 0.0%             |
| TOTAL, CERTIFICATED SALARIES                                |                |              | 561,868.00          | 602,185.00                          | 343,483.30          | 590,314.00                | 11,871.00                  | 2.0%             |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Classified Instructional Salaries                           |                | 2100         | 36,023.00           | 55,092.00                           | 31,587.15           | 71,037.00                 | (15,945.00)                | -28.9%           |
| Classified Support Salaries                                 |                | 2200         | 96,905.00           | 104,276.00                          | 59,520.03           | 104,287.00                | (11.00)                    | 0.0%             |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 442,041.00          | 385,097.00                          | 224,882.70          | 396,496.00                | (11,399.00)                | -3.0%            |
| Clerical, Technical and Office Salaries                     |                | 2400         | 584,524.00          | 642,752.00                          | 343,739.87          | 593,693.00                | 49,059.00                  | 7.6%             |
| Other Classified Salaries                                   |                | 2900         | 0.00                | 6,199.00                            | 6,198.02            | 6,236.00                  | (37.00)                    | -0.6%            |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 1,159,493.00        | 1,193,416.00                        | 665,927.77          | 1,171,749.00              | 21,667.00                  | 1.8%             |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| STRS                                                        |                | 3101-3102    | 68,845.00           | 71,938.00                           | 40,174.18           | 69,017.00                 | 2,921.00                   | 4.1%             |
| PERS                                                        |                | 3201-3202    | 300,221.00          | 306,096.00                          | 166,498.92          | 301,961.00                | 4,135.00                   | 1.4%             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 106,164.00          | 109,539.00                          | 57,316.98           | 107,999.00                | 1,540.00                   | 1.4%             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 256,796.00          | 218,480.00                          | 117,179.80          | 220,833.00                | (2,353.00)                 | -1.1%            |
| Unemployment Insurance                                      |                | 3501-3502    | 21,135.00           | 11,528.00                           | 4,596.05            | 9,002.00                  | 2,526.00                   | 21.9%            |
| Workers' Compensation                                       |                | 3601-3602    | 28,694.00           | 30,065.00                           | 16,938.39           | 29,495.00                 | 570.00                     | 1.9%             |
| OPEB, Allocated                                             |                | 3701-3702    | 34,526.00           | 34,526.00                           | 19,634.13           | 34,048.00                 | 478.00                     | 1.4%             |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                | 20,455.00                           | 6,714.99            | 25,015.00                 | (4,560.00)                 | -22.3%           |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 816,381.00          | 802,627.00                          | 429,053.44          | 797,370.00                | 5,257.00                   | 0.7%             |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                     |                                     |                     |                           |                            |                  |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Books and Other Reference Materials                         |                | 4200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Materials and Supplies                                      |                | 4300         | 61,053.00           | 64,553.00                           | 32,664.60           | 73,968.00                 | (9,415.00)                 | -14.6%           |
| Noncapitalized Equipment                                    |                | 4400         | 14,000.00           | 14,000.00                           | 17,455.97           | 23,467.00                 | (9,467.00)                 | -67.6%           |
| Food                                                        |                | 4700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 75,053.00           | 78,553.00                           | 50,120.57           | 97,435.00                 | (18,882.00)                | -24.0%           |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                     |                                     |                     |                           |                            |                  |
| Subagreements for Services                                  |                | 5100         | 8,433.00            | 8,433.00                            | 0.00                | 8,433.00                  | 0.00                       | 0.0%             |
| Travel and Conferences                                      |                | 5200         | 54,625.00           | 54,625.00                           | 11,087.82           | 65,525.00                 | (10,900.00)                | -20.0%           |
| Dues and Memberships                                        |                | 5300         | 51,981.00           | 51,981.00                           | 36,405.75           | 46,019.00                 | 5,962.00                   | 11.5%            |
| Insurance                                                   |                | 5400-5450    | 12,352.00           | 13,253.00                           | 12,453.00           | 13,253.00                 | 0.00                       | 0.0%             |
| Operations and Housekeeping Services                        |                | 5500         | 15,732.00           | 15,732.00                           | 7,522.88            | 19,572.00                 | (3,840.00)                 | -24.4%           |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 40,050.00           | 40,050.00                           | 11,401.37           | 41,250.00                 | (1,200.00)                 | -3.0%            |
| Transfers of Direct Costs                                   |                | 5710         | (25,449.00)         | (25,966.00)                         | (6,989.30)          | (21,366.00)               | (4,600.00)                 | 17.7%            |
| Transfers of Direct Costs - Interfund                       |                | 5750         | (1,516.00)          | (1,350.00)                          | (27.44)             | (1,350.00)                | 0.00                       | 0.0%             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 203,090.00          | 233,325.00                          | 126,763.30          | 236,356.00                | (3,031.00)                 | -1.3%            |
| Communications                                              |                | 5900         | 35,392.00           | 35,392.00                           | 19,553.67           | 36,752.00                 | (1,360.00)                 | -3.8%            |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 394,690.00          | 425,475.00                          | 218,171.05          | 444,444.00                | (18,969.00)                | -4.5%            |

| Description                                                                     | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---------------------------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CAPITAL OUTLAY</b>                                                           |                |              |                     |                                     |                     |                           |                            |                  |
| Land                                                                            |                | 6100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Land Improvements                                                               |                | 6170         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Buildings and Improvements of Buildings                                         |                | 6200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Equipment                                                                       |                | 6400         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Equipment Replacement                                                           |                | 6500         | 0.00                | 15,000.00                           | 15,000.00           | 15,000.00                 | 0.00                       | 0.0%             |
| Lease Assets                                                                    |                | 6600         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, CAPITAL OUTLAY                                                           |                |              | 0.00                | 15,000.00                           | 15,000.00           | 15,000.00                 | 0.00                       | 0.0%             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                     |                                     |                     |                           |                            |                  |
| Tuition                                                                         |                |              |                     |                                     |                     |                           |                            |                  |
| Tuition for Instruction Under Interdistrict Attendance Agreements               |                | 7110         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| State Special Schools                                                           |                | 7130         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Tuition, Excess Costs, and/or Deficit Payments                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Payments to Districts or Charter Schools                                        |                | 7141         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Payments to County Offices                                                      |                | 7142         | 115,960.00          | 169,363.00                          | 0.00                | 92,489.00                 | 76,874.00                  | 45.4%            |
| Payments to JPAs                                                                |                | 7143         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers of Pass-Through Revenues                                              |                |              |                     |                                     |                     |                           |                            |                  |
| To Districts or Charter Schools                                                 |                | 7211         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To County Offices                                                               |                | 7212         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To JPAs                                                                         |                | 7213         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education SELPA Transfers of Apportionments                             |                |              |                     |                                     |                     |                           |                            |                  |
| To Districts or Charter Schools                                                 | 6500           | 7221         |                     |                                     |                     |                           |                            |                  |
| To County Offices                                                               | 6500           | 7222         |                     |                                     |                     |                           |                            |                  |
| To JPAs                                                                         | 6500           | 7223         |                     |                                     |                     |                           |                            |                  |
| ROC/P Transfers of Apportionments                                               |                |              |                     |                                     |                     |                           |                            |                  |
| To Districts or Charter Schools                                                 | 6360           | 7221         |                     |                                     |                     |                           |                            |                  |
| To County Offices                                                               | 6360           | 7222         |                     |                                     |                     |                           |                            |                  |
| To JPAs                                                                         | 6360           | 7223         |                     |                                     |                     |                           |                            |                  |
| Other Transfers of Apportionments                                               | All Other      | 7221-7223    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers                                                             |                | 7281-7283    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers Out to All Others                                           |                | 7299         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Debt Service                                                                    |                |              |                     |                                     |                     |                           |                            |                  |
| Debt Service - Interest                                                         |                | 7438         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Debt Service - Principal                                                  |                | 7439         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                      |                |              | 115,960.00          | 169,363.00                          | 0.00                | 92,489.00                 | 76,874.00                  | 45.4%            |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Indirect Costs                                                     |                | 7310         | (139,027.00)        | (104,337.00)                        | (868.82)            | (100,613.00)              | (3,724.00)                 | 3.6%             |
| Transfers of Indirect Costs - Interfund                                         |                | 7350         | (8,635.00)          | (4,710.00)                          | (1,497.53)          | (5,126.00)                | 416.00                     | -8.8%            |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS                                |                |              | (147,662.00)        | (109,047.00)                        | (2,366.35)          | (105,739.00)              | (3,308.00)                 | 3.0%             |
| TOTAL, EXPENDITURES                                                             |                |              | 2,975,783.00        | 3,177,572.00                        | 1,719,389.78        | 3,103,062.00              | 74,510.00                  | 2.3%             |

| Description                                                      | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|------------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                     |                                     |                     |                           |                            |                  |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| From: Special Reserve Fund                                       |                | 8912         | 0.00                | 16,000.00                           | 0.00                | 16,010.00                 | 10.00                      | 0.1%             |
| Other Authorized Interfund Transfers In                          |                | 8919         | 49,526.00           | 49,526.00                           | 0.00                | 49,526.00                 | 0.00                       | 0.0%             |
| (a) TOTAL, INTERFUND TRANSFERS IN                                |                |              | 49,526.00           | 65,526.00                           | 0.00                | 65,536.00                 | 10.00                      | 0.0%             |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                     |                                     |                     |                           |                            |                  |
| To: Child Development Fund                                       |                | 7611         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Special Reserve Fund                                         |                | 7612         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: State School Building Fund/<br>County School Facilities Fund |                | 7613         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Cafeteria Fund                                               |                | 7616         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Authorized Interfund Transfers Out                         |                | 7619         | 4,750.00            | 10,767.00                           | 0.00                | 10,767.00                 | 0.00                       | 0.0%             |
| (b) TOTAL, INTERFUND TRANSFERS OUT                               |                |              | 4,750.00            | 10,767.00                           | 0.00                | 10,767.00                 | 0.00                       | 0.0%             |
| <b>OTHER SOURCES/USES</b>                                        |                |              |                     |                                     |                     |                           |                            |                  |
| <b>SOURCES</b>                                                   |                |              |                     |                                     |                     |                           |                            |                  |
| State Apportionments                                             |                |              |                     |                                     |                     |                           |                            |                  |
| Emergency Apportionments                                         |                | 8931         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds                                                         |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Disposal of<br>Capital Assets                      |                | 8953         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Sources                                                    |                |              |                     |                                     |                     |                           |                            |                  |
| County School Bldg Aid                                           |                | 8961         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs               |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Long-Term Debt Proceeds                                          |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Certificates<br>of Participation                   |                | 8971         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds from Leases                                             |                | 8972         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds from Lease Revenue Bonds                                |                | 8973         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Financing Sources                                      |                | 8979         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (c) TOTAL, SOURCES                                               |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>USES</b>                                                      |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs               |                | 7651         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Financing Uses                                         |                | 7699         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (d) TOTAL, USES                                                  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>CONTRIBUTIONS</b>                                             |                |              |                     |                                     |                     |                           |                            |                  |
| Contributions from Unrestricted Revenues                         |                | 8980         | (714,563.00)        | (903,745.00)                        | (341.16)            | (866,633.00)              | 37,112.00                  | -4.1%            |
| Contributions from Restricted Revenues                           |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (e) TOTAL, CONTRIBUTIONS                                         |                |              | (714,563.00)        | (903,745.00)                        | (341.16)            | (866,633.00)              | 37,112.00                  | -4.1%            |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                       |                |              |                     |                                     |                     |                           |                            |                  |
| (a - b + c - d + e)                                              |                |              | (669,787.00)        | (848,986.00)                        | (341.16)            | (811,864.00)              | 37,122.00                  | -4.4%            |

| Description                                                                                                   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>                                                                                            |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) LCFF Sources                                                                                               |                | 8010-8099              | 1,349.00            | 1,552.00                            | 837.00              | 1,674.00                  | 122.00                     | 7.9%             |
| 2) Federal Revenue                                                                                            |                | 8100-8299              | 155,798.00          | 378,336.00                          | 25,100.67           | 377,916.00                | (420.00)                   | -0.1%            |
| 3) Other State Revenue                                                                                        |                | 8300-8599              | 2,232,580.00        | 2,667,357.00                        | 806,667.14          | 2,671,718.00              | 4,361.00                   | 0.2%             |
| 4) Other Local Revenue                                                                                        |                | 8600-8799              | 301,155.00          | 723,621.00                          | 48,889.29           | 695,223.00                | (28,398.00)                | -3.9%            |
| 5) TOTAL, REVENUES                                                                                            |                |                        | 2,690,882.00        | 3,770,866.00                        | 881,494.10          | 3,746,531.00              |                            |                  |
| <b>B. EXPENDITURES</b>                                                                                        |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries                                                                                      |                | 1000-1999              | 711,439.00          | 818,581.00                          | 441,402.41          | 817,920.00                | 661.00                     | 0.1%             |
| 2) Classified Salaries                                                                                        |                | 2000-2999              | 425,972.00          | 668,705.00                          | 264,204.12          | 644,959.00                | 23,746.00                  | 3.6%             |
| 3) Employee Benefits                                                                                          |                | 3000-3999              | 585,502.00          | 681,061.00                          | 267,383.02          | 660,270.00                | 20,791.00                  | 3.1%             |
| 4) Books and Supplies                                                                                         |                | 4000-4999              | 55,944.00           | 97,112.00                           | 64,941.48           | 101,439.00                | (4,327.00)                 | -4.5%            |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999              | 491,576.00          | 715,667.00                          | 338,923.05          | 704,809.00                | 10,858.00                  | 1.5%             |
| 6) Capital Outlay                                                                                             |                | 6000-6999              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                        |                | 7100-7299<br>7400-7499 | 1,018,938.00        | 1,154,761.00                        | 41,811.37           | 1,154,761.00              | 0.00                       | 0.0%             |
| 8) Other Outgo - Transfers of Indirect Costs                                                                  |                | 7300-7399              | 139,027.00          | 104,337.00                          | 868.82              | 100,610.00                | 3,727.00                   | 3.6%             |
| 9) TOTAL, EXPENDITURES                                                                                        |                |                        | 3,428,398.00        | 4,240,224.00                        | 1,419,534.27        | 4,184,768.00              |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | (737,516.00)        | (469,358.00)                        | (538,040.17)        | (438,237.00)              |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Interfund Transfers                                                                                        |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Transfers In                                                                                               |                | 8900-8929              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| b) Transfers Out                                                                                              |                | 7600-7629              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 2) Other Sources/Uses                                                                                         |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Sources                                                                                                    |                | 8930-8979              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| b) Uses                                                                                                       |                | 7630-7699              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 3) Contributions                                                                                              |                | 8980-8999              | 714,563.00          | 903,745.00                          | 341.16              | 866,634.00                | (37,111.00)                | -4.1%            |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                        |                |                        | 714,563.00          | 903,745.00                          | 341.16              | 866,634.00                |                            |                  |

| Description                                                | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (22,953.00)         | 434,387.00                          | (537,699.01)        | 428,397.00                |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Beginning Fund Balance                                  |                |              |                     |                                     |                     |                           |                            |                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 487,280.00          | 484,534.00                          |                     | 484,534.00                | 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)                      |                |              | 487,280.00          | 484,534.00                          |                     | 484,534.00                |                            |                  |
| d) Other Restatements                                      |                | 9795         | 0.00                | 39,617.00                           |                     | 39,617.00                 | 0.00                       | 0.0%             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 487,280.00          | 524,151.00                          |                     | 524,151.00                |                            |                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 464,327.00          | 958,538.00                          |                     | 952,548.00                |                            |                  |
| Components of Ending Fund Balance                          |                |              |                     |                                     |                     |                           |                            |                  |
| a) Nonspendable                                            |                |              |                     |                                     |                     |                           |                            |                  |
| Revolving Cash                                             |                | 9711         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Stores                                                     |                | 9712         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Prepaid Items                                              |                | 9713         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| All Others                                                 |                | 9719         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| b) Restricted                                              |                | 9740         | 464,329.00          | 958,540.00                          |                     | 952,548.00                |                            |                  |
| 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         | (2.00)              | (2.00)                              |                     | 0.00                      |                            |                  |

| Description                                            | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>LCFF SOURCES</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| Principal Apportionment                                |                |              |                     |                                     |                     |                           |                            |                  |
| State Aid - Current Year                               |                | 8011         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Education Protection Account State Aid - Current Year  |                | 8012         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| State Aid - Prior Years                                |                | 8019         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Tax Relief Subventions                                 |                |              |                     |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions                                 |                | 8021         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Timber Yield Tax                                       |                | 8022         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Other Subventions/In-Lieu Taxes                        |                | 8029         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| County & District Taxes                                |                |              |                     |                                     |                     |                           |                            |                  |
| Secured Roll Taxes                                     |                | 8041         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Unsecured Roll Taxes                                   |                | 8042         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Prior Years' Taxes                                     |                | 8043         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Supplemental Taxes                                     |                | 8044         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Education Revenue Augmentation Fund (ERAF)             |                | 8045         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Community Redevelopment Funds (SB 617/699/1992)        |                | 8047         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Penalties and Interest from Delinquent Taxes           |                | 8048         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Receipt from Co. Board of Sup.                         |                | 8070         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Miscellaneous Funds (EC 41604)                         |                |              |                     |                                     |                     |                           |                            |                  |
| Royalties and Bonuses                                  |                | 8081         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Other In-Lieu Taxes                                    |                | 8082         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Less: Non-LCFF (50%) Adjustment                        |                | 8089         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Subtotal, LCFF Sources                                 |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| <b>LCFF Transfers</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Unrestricted LCFF Transfers - Current Year             | 0000           | 8091         |                     |                                     |                     |                           |                            |                  |
| All Other LCFF Transfers - Current Year                | All Other      | 8091         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers to Charter Schools in Lieu of Property Taxes |                | 8096         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Property Taxes Transfers                               |                | 8097         | 1,349.00            | 1,552.00                            | 837.00              | 1,674.00                  | 122.00                     | 7.9%             |
| LCFF/Revenue Limit Transfers - Prior Years             |                | 8099         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, LCFF SOURCES</b>                             |                |              | 1,349.00            | 1,552.00                            | 837.00              | 1,674.00                  | 122.00                     | 7.9%             |
| <b>FEDERAL REVENUE</b>                                 |                |              |                     |                                     |                     |                           |                            |                  |
| Maintenance and Operations                             |                | 8110         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education Entitlement                          |                | 8181         | 39,948.00           | 40,154.00                           | 0.00                | 40,249.00                 | 95.00                      | 0.2%             |
| Special Education Discretionary Grants                 |                | 8182         | 56,206.00           | 56,206.00                           | 0.00                | 56,247.00                 | 41.00                      | 0.1%             |
| Child Nutrition Programs                               |                | 8220         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Donated Food Commodities                               |                | 8221         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Flood Control Funds                                    |                | 8270         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Wildlife Reserve Funds                                 |                | 8280         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| FEMA                                                   |                | 8281         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Interagency Contracts Between LEAs                     |                | 8285         | 0.00                | 52,635.00                           | 0.00                | 57,184.00                 | 4,549.00                   | 8.6%             |
| Pass-Through Revenues from Federal Sources             |                | 8287         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Title I, Part A, Basic                                 | 3010           | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Title I, Part D, Local Delinquent Programs             | 3025           | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Title II, Part A, Supporting Effective Instruction     | 4035           | 8290         | 492.00              | 592.00                              | 461.00              | 1,053.00                  | 461.00                     | 77.9%            |

| Description                                        | Resource Codes                                                                                             | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|----------------------------------------------------|------------------------------------------------------------------------------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Title III, Part A, Immigrant Student Program       | 4201                                                                                                       | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Title III, Part A, English Learner Program         | 4203                                                                                                       | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Public Charter Schools Grant Program (PCSGP)       | 4610                                                                                                       | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
|                                                    | 3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630 | 8290         | 14,006.00           | 18,813.00                           | 4,807.35            | 21,095.00                 | 2,282.00                   | 12.1%            |
| Other NCLB / Every Student Succeeds Act            | 4128, 4204, 5630                                                                                           | 8290         | 14,006.00           | 18,813.00                           | 4,807.35            | 21,095.00                 | 2,282.00                   | 12.1%            |
| Career and Technical Education                     | 3500-3599                                                                                                  | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Federal Revenue                          | All Other                                                                                                  | 8290         | 45,146.00           | 209,936.00                          | 19,832.32           | 202,088.00                | (7,848.00)                 | -3.7%            |
| TOTAL, FEDERAL REVENUE                             |                                                                                                            |              | 155,798.00          | 378,336.00                          | 25,100.67           | 377,916.00                | (420.00)                   | -0.1%            |
| <b>OTHER STATE REVENUE</b>                         |                                                                                                            |              |                     |                                     |                     |                           |                            |                  |
| Other State Apportionments                         |                                                                                                            |              |                     |                                     |                     |                           |                            |                  |
| ROC/P Entitlement Prior Years                      | 6360                                                                                                       | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education Master Plan Current Year         | 6500                                                                                                       | 8311         | 46,835.00           | 46,317.00                           | 31,565.00           | 46,452.00                 | 135.00                     | 0.3%             |
| Prior Years                                        | 6500                                                                                                       | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other State Apportionments - Current Year      | All Other                                                                                                  | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other State Apportionments - Prior Years       | All Other                                                                                                  | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Child Nutrition Programs                           |                                                                                                            | 8520         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Mandated Costs Reimbursements                      |                                                                                                            | 8550         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Lottery - Unrestricted and Instructional Materials |                                                                                                            | 8560         | 0.00                | 512.00                              | (31.02)             | 512.00                    | 0.00                       | 0.0%             |
| Tax Relief Subventions Restricted Levies - Other   |                                                                                                            |              |                     |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions                             |                                                                                                            | 8575         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Subventions/In-Lieu Taxes                    |                                                                                                            | 8576         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Pass-Through Revenues from State Sources           |                                                                                                            | 8587         | 120,987.00          | 120,988.00                          | 0.00                | 120,988.00                | 0.00                       | 0.0%             |
| After School Education and Safety (ASES)           | 6010                                                                                                       | 8590         | 774,782.00          | 874,760.00                          | 0.00                | 874,760.00                | 0.00                       | 0.0%             |
| Charter School Facility Grant                      | 6030                                                                                                       | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Career Technical Education Incentive Grant Program | 6387                                                                                                       | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Drug/Alcohol/Tobacco Funds                         | 6650, 6680, 6685, 6690, 6695                                                                               | 8590         | 91,000.00           | 91,000.00                           | 84,000.00           | 91,000.00                 | 0.00                       | 0.0%             |
| California Clean Energy Jobs Act                   | 6230                                                                                                       | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Specialized Secondary                              | 7370                                                                                                       | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| American Indian Early Childhood Education          | 7210                                                                                                       | 8590         | 49,417.00           | 50,250.00                           | 0.00                | 50,250.00                 | 0.00                       | 0.0%             |
| All Other State Revenue                            | All Other                                                                                                  | 8590         | 1,149,559.00        | 1,483,530.00                        | 691,133.16          | 1,487,756.00              | 4,226.00                   | 0.3%             |
| TOTAL, OTHER STATE REVENUE                         |                                                                                                            |              | 2,232,580.00        | 2,667,357.00                        | 806,667.14          | 2,671,718.00              | 4,361.00                   | 0.2%             |

| Description                                              | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|----------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                     |                                     |                     |                           |                            |                  |
| Other Local Revenue                                      |                |              |                     |                                     |                     |                           |                            |                  |
| County and District Taxes                                |                |              |                     |                                     |                     |                           |                            |                  |
| Other Restricted Levies                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Secured Roll                                             |                | 8615         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Unsecured Roll                                           |                | 8616         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Prior Years' Taxes                                       |                | 8617         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Supplemental Taxes                                       |                | 8618         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Non-Ad Valorem Taxes                                     |                |              |                     |                                     |                     |                           |                            |                  |
| Parcel Taxes                                             |                | 8621         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other                                                    |                | 8622         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Community Redevelopment Funds                            |                |              |                     |                                     |                     |                           |                            |                  |
| Not Subject to LCFF Deduction                            |                | 8625         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Penalties and Interest from Delinquent Non-LCFF Taxes    |                | 8629         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Sales                                                    |                |              |                     |                                     |                     |                           |                            |                  |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Sale of Publications                                     |                | 8632         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Food Service Sales                                       |                | 8634         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Sales                                          |                | 8639         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Leases and Rentals                                       |                | 8650         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Interest                                                 |                | 8660         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Fees and Contracts                                       |                |              |                     |                                     |                     |                           |                            |                  |
| Adult Education Fees                                     |                | 8671         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Non-Resident Students                                    |                | 8672         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Transportation Fees From Individuals                     |                | 8675         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Interagency Services                                     |                | 8677         | 136,155.00          | 556,721.00                          | 25,000.00           | 556,721.00                | 0.00                       | 0.0%             |
| Mitigation/Developer Fees                                |                | 8681         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Fees and Contracts                             |                | 8689         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Local Revenue                                      |                |              |                     |                                     |                     |                           |                            |                  |
| Plus: Misc Funds Non-LCFF (50%) Adjustme                 |                | 8691         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Pass-Through Revenues From Local Sources                 |                | 8697         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Local Revenue                                  |                | 8699         | 165,000.00          | 166,900.00                          | 23,889.29           | 138,502.00                | (28,398.00)                | -17.0%           |
| Tuition                                                  |                | 8710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers In                                   |                | 8781-8783    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers Of Apportionments                              |                |              |                     |                                     |                     |                           |                            |                  |
| Special Education SELPA Transfers                        |                |              |                     |                                     |                     |                           |                            |                  |
| From Districts or Charter Schools                        | 6500           | 8791         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From County Offices                                      | 6500           | 8792         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From JPAs                                                | 6500           | 8793         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| ROC/P Transfers                                          |                |              |                     |                                     |                     |                           |                            |                  |
| From Districts or Charter Schools                        | 6360           | 8791         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From County Offices                                      | 6360           | 8792         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From JPAs                                                | 6360           | 8793         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Transfers of Apportionments                        |                |              |                     |                                     |                     |                           |                            |                  |
| From Districts or Charter Schools                        | All Other      | 8791         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From County Offices                                      | All Other      | 8792         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From JPAs                                                | All Other      | 8793         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 301,155.00          | 723,621.00                          | 48,889.29           | 695,223.00                | (28,398.00)                | -3.9%            |
| <b>TOTAL, REVENUES</b>                                   |                |              | 2,690,882.00        | 3,770,866.00                        | 881,494.10          | 3,746,531.00              | (24,335.00)                | -0.6%            |

| Description                                                 | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|-------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                     |                                     |                     |                           |                            |                  |
| Certificated Teachers' Salaries                             |                | 1100         | 10,890.00           | 5,354.00                            | 403.83              | 5,354.00                  | 0.00                       | 0.0%             |
| Certificated Pupil Support Salaries                         |                | 1200         | 466,754.00          | 562,380.00                          | 296,455.79          | 556,756.00                | 5,624.00                   | 1.0%             |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 173,038.00          | 184,501.00                          | 109,025.34          | 189,464.00                | (4,963.00)                 | -2.7%            |
| Other Certificated Salaries                                 |                | 1900         | 60,757.00           | 66,346.00                           | 35,517.45           | 66,346.00                 | 0.00                       | 0.0%             |
| TOTAL, CERTIFICATED SALARIES                                |                |              | 711,439.00          | 818,581.00                          | 441,402.41          | 817,920.00                | 661.00                     | 0.1%             |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Classified Instructional Salaries                           |                | 2100         | 58,241.00           | 60,048.00                           | 23,359.97           | 48,734.00                 | 11,314.00                  | 18.8%            |
| Classified Support Salaries                                 |                | 2200         | 275,634.00          | 429,288.00                          | 171,494.87          | 426,751.00                | 2,537.00                   | 0.6%             |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 28,844.00           | 33,654.00                           | 21,205.80           | 34,654.00                 | (1,000.00)                 | -3.0%            |
| Clerical, Technical and Office Salaries                     |                | 2400         | 50,085.00           | 59,625.00                           | 31,292.68           | 66,294.00                 | (6,669.00)                 | -11.2%           |
| Other Classified Salaries                                   |                | 2900         | 13,168.00           | 86,090.00                           | 16,850.80           | 68,526.00                 | 17,564.00                  | 20.4%            |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 425,972.00          | 668,705.00                          | 264,204.12          | 644,959.00                | 23,746.00                  | 3.6%             |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| STRS                                                        |                | 3101-3102    | 216,747.00          | 231,498.00                          | 59,538.86           | 234,362.00                | (2,864.00)                 | -1.2%            |
| PERS                                                        |                | 3201-3202    | 127,999.00          | 173,074.00                          | 67,447.67           | 160,556.00                | 12,518.00                  | 7.2%             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 47,713.00           | 68,277.00                           | 28,568.82           | 64,355.00                 | 3,922.00                   | 5.7%             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 160,278.00          | 173,279.00                          | 87,923.89           | 166,348.00                | 6,931.00                   | 4.0%             |
| Unemployment Insurance                                      |                | 3501-3502    | 13,761.00           | 7,540.00                            | 9,037.86            | 7,412.00                  | 128.00                     | 1.7%             |
| Workers' Compensation                                       |                | 3601-3602    | 19,004.00           | 24,868.00                           | 11,880.91           | 24,392.00                 | 476.00                     | 1.9%             |
| OPEB, Allocated                                             |                | 3701-3702    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                | 2,525.00                            | 2,985.01            | 2,845.00                  | (320.00)                   | -12.7%           |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 585,502.00          | 681,061.00                          | 267,383.02          | 660,270.00                | 20,791.00                  | 3.1%             |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                     |                                     |                     |                           |                            |                  |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Books and Other Reference Materials                         |                | 4200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Materials and Supplies                                      |                | 4300         | 55,944.00           | 82,112.00                           | 5,284.58            | 81,777.00                 | 335.00                     | 0.4%             |
| Noncapitalized Equipment                                    |                | 4400         | 0.00                | 15,000.00                           | 59,656.90           | 19,662.00                 | (4,662.00)                 | -31.1%           |
| Food                                                        |                | 4700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 55,944.00           | 97,112.00                           | 64,941.48           | 101,439.00                | (4,327.00)                 | -4.5%            |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                     |                                     |                     |                           |                            |                  |
| Subagreements for Services                                  |                | 5100         | 0.00                | 40,515.00                           | 29,556.52           | 40,515.00                 | 0.00                       | 0.0%             |
| Travel and Conferences                                      |                | 5200         | 38,102.00           | 43,134.00                           | 11,843.89           | 40,345.00                 | 2,789.00                   | 6.5%             |
| Dues and Memberships                                        |                | 5300         | 12,000.00           | 12,040.00                           | 9,943.83            | 12,262.00                 | (222.00)                   | -1.8%            |
| Insurance                                                   |                | 5400-5450    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Operations and Housekeeping Services                        |                | 5500         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers of Direct Costs                                   |                | 5710         | 25,449.00           | 25,966.00                           | 6,989.30            | 21,366.00                 | 4,600.00                   | 17.7%            |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 416,025.00          | 594,012.00                          | 278,201.82          | 590,321.00                | 3,691.00                   | 0.6%             |
| Communications                                              |                | 5900         | 0.00                | 0.00                                | 2,387.69            | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 491,576.00          | 715,667.00                          | 338,923.05          | 704,809.00                | 10,858.00                  | 1.5%             |

| Description                                                                     | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---------------------------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CAPITAL OUTLAY</b>                                                           |                |              |                     |                                     |                     |                           |                            |                  |
| Land                                                                            |                | 6100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Land Improvements                                                               |                | 6170         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Buildings and Improvements of Buildings                                         |                | 6200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Equipment                                                                       |                | 6400         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Equipment Replacement                                                           |                | 6500         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Lease Assets                                                                    |                | 6600         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, CAPITAL OUTLAY                                                           |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                     |                                     |                     |                           |                            |                  |
| Tuition                                                                         |                |              |                     |                                     |                     |                           |                            |                  |
| Tuition for Instruction Under Interdistrict Attendance Agreements               |                | 7110         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| State Special Schools                                                           |                | 7130         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Tuition, Excess Costs, and/or Deficit Payments                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Payments to Districts or Charter Schools                                        |                | 7141         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Payments to County Offices                                                      |                | 7142         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Payments to JPAs                                                                |                | 7143         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers of Pass-Through Revenues                                              |                |              |                     |                                     |                     |                           |                            |                  |
| To Districts or Charter Schools                                                 |                | 7211         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To County Offices                                                               |                | 7212         | 120,987.00          | 120,988.00                          | 0.00                | 120,988.00                | 0.00                       | 0.0%             |
| To JPAs                                                                         |                | 7213         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education SELPA Transfers of Apportionments                             |                |              |                     |                                     |                     |                           |                            |                  |
| To Districts or Charter Schools                                                 | 6500           | 7221         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To County Offices                                                               | 6500           | 7222         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To JPAs                                                                         | 6500           | 7223         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| ROC/P Transfers of Apportionments                                               |                |              |                     |                                     |                     |                           |                            |                  |
| To Districts or Charter Schools                                                 | 6360           | 7221         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To County Offices                                                               | 6360           | 7222         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To JPAs                                                                         | 6360           | 7223         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Transfers of Apportionments                                               | All Other      | 7221-7223    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers                                                             |                | 7281-7283    | 897,951.00          | 992,760.00                          | 16,192.68           | 992,760.00                | 0.00                       | 0.0%             |
| All Other Transfers Out to All Others                                           |                | 7299         | 0.00                | 41,013.00                           | 25,618.69           | 41,013.00                 | 0.00                       | 0.0%             |
| Debt Service                                                                    |                |              |                     |                                     |                     |                           |                            |                  |
| Debt Service - Interest                                                         |                | 7438         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Debt Service - Principal                                                  |                | 7439         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                      |                |              | 1,018,938.00        | 1,154,761.00                        | 41,811.37           | 1,154,761.00              | 0.00                       | 0.0%             |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Indirect Costs                                                     |                | 7310         | 139,027.00          | 104,337.00                          | 868.82              | 100,610.00                | 3,727.00                   | 3.6%             |
| Transfers of Indirect Costs - Interfund                                         |                | 7350         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS                                |                |              | 139,027.00          | 104,337.00                          | 868.82              | 100,610.00                | 3,727.00                   | 3.6%             |
| TOTAL, EXPENDITURES                                                             |                |              | 3,428,398.00        | 4,240,224.00                        | 1,419,534.27        | 4,184,768.00              | 55,456.00                  | 1.3%             |

| Description                                                      | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|------------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                     |                                     |                     |                           |                            |                  |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| From: Special Reserve Fund                                       |                | 8912         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Authorized Interfund Transfers In                          |                | 8919         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (a) TOTAL, INTERFUND TRANSFERS IN                                |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                     |                                     |                     |                           |                            |                  |
| To: Child Development Fund                                       |                | 7611         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Special Reserve Fund                                         |                | 7612         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: State School Building Fund/<br>County School Facilities Fund |                | 7613         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Cafeteria Fund                                               |                | 7616         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Authorized Interfund Transfers Out                         |                | 7619         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (b) TOTAL, INTERFUND TRANSFERS OUT                               |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>OTHER SOURCES/USES</b>                                        |                |              |                     |                                     |                     |                           |                            |                  |
| <b>SOURCES</b>                                                   |                |              |                     |                                     |                     |                           |                            |                  |
| State Apportionments                                             |                |              |                     |                                     |                     |                           |                            |                  |
| Emergency Apportionments                                         |                | 8931         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Proceeds                                                         |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Disposal of<br>Capital Assets                      |                | 8953         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Sources                                                    |                |              |                     |                                     |                     |                           |                            |                  |
| County School Bldg Aid                                           |                | 8961         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs               |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Long-Term Debt Proceeds                                          |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Certificates<br>of Participation                   |                | 8971         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds from Leases                                             |                | 8972         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds from Lease Revenue Bonds                                |                | 8973         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Financing Sources                                      |                | 8979         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (c) TOTAL, SOURCES                                               |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>USES</b>                                                      |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs               |                | 7651         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Financing Uses                                         |                | 7699         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (d) TOTAL, USES                                                  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>CONTRIBUTIONS</b>                                             |                |              |                     |                                     |                     |                           |                            |                  |
| Contributions from Unrestricted Revenues                         |                | 8980         | 714,563.00          | 903,745.00                          | 341.16              | 866,634.00                | (37,111.00)                | -4.1%            |
| Contributions from Restricted Revenues                           |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (e) TOTAL, CONTRIBUTIONS                                         |                |              | 714,563.00          | 903,745.00                          | 341.16              | 866,634.00                | (37,111.00)                | -4.1%            |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                       |                |              |                     |                                     |                     |                           |                            |                  |
| (a - b + c - d + e)                                              |                |              | 714,563.00          | 903,745.00                          | 341.16              | 866,634.00                | 37,111.00                  | -4.1%            |

| Description                                                                                                   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>                                                                                            |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) LCFF Sources                                                                                               |                | 8010-8099              | 2,557,181.00        | 2,566,733.00                        | 1,495,830.31        | 2,507,302.00              | (59,431.00)                | -2.3%            |
| 2) Federal Revenue                                                                                            |                | 8100-8299              | 155,798.00          | 378,336.00                          | 25,100.67           | 377,916.00                | (420.00)                   | -0.1%            |
| 3) Other State Revenue                                                                                        |                | 8300-8599              | 2,234,883.00        | 2,671,002.00                        | 855,115.45          | 2,675,069.00              | 4,067.00                   | 0.2%             |
| 4) Other Local Revenue                                                                                        |                | 8600-8799              | 1,423,817.00        | 1,918,647.00                        | 108,828.20          | 1,961,787.00              | 43,140.00                  | 2.2%             |
| 5) TOTAL, REVENUES                                                                                            |                |                        | 6,371,679.00        | 7,534,718.00                        | 2,484,874.63        | 7,522,074.00              |                            |                  |
| <b>B. EXPENDITURES</b>                                                                                        |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries                                                                                      |                | 1000-1999              | 1,273,307.00        | 1,420,766.00                        | 784,885.71          | 1,408,234.00              | 12,532.00                  | 0.9%             |
| 2) Classified Salaries                                                                                        |                | 2000-2999              | 1,585,465.00        | 1,862,121.00                        | 930,131.89          | 1,816,708.00              | 45,413.00                  | 2.4%             |
| 3) Employee Benefits                                                                                          |                | 3000-3999              | 1,401,883.00        | 1,483,688.00                        | 696,436.46          | 1,457,640.00              | 26,048.00                  | 1.8%             |
| 4) Books and Supplies                                                                                         |                | 4000-4999              | 130,997.00          | 175,665.00                          | 115,062.05          | 198,874.00                | (23,209.00)                | -13.2%           |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999              | 886,266.00          | 1,141,142.00                        | 557,094.10          | 1,149,253.00              | (8,111.00)                 | -0.7%            |
| 6) Capital Outlay                                                                                             |                | 6000-6999              | 0.00                | 15,000.00                           | 15,000.00           | 15,000.00                 | 0.00                       | 0.0%             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                        |                | 7100-7299<br>7400-7499 | 1,134,898.00        | 1,324,124.00                        | 41,811.37           | 1,247,250.00              | 76,874.00                  | 5.8%             |
| 8) Other Outgo - Transfers of Indirect Costs                                                                  |                | 7300-7399              | (8,635.00)          | (4,710.00)                          | (1,497.53)          | (5,129.00)                | 419.00                     | -8.9%            |
| 9) TOTAL, EXPENDITURES                                                                                        |                |                        | 6,404,181.00        | 7,417,796.00                        | 3,138,924.05        | 7,287,830.00              |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | (32,502.00)         | 116,922.00                          | (654,049.42)        | 234,244.00                |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Interfund Transfers                                                                                        |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Transfers In                                                                                               |                | 8900-8929              | 49,526.00           | 65,526.00                           | 0.00                | 65,536.00                 | 10.00                      | 0.0%             |
| b) Transfers Out                                                                                              |                | 7600-7629              | 4,750.00            | 10,767.00                           | 0.00                | 10,767.00                 | 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                | 1.00                      | 1.00                       | New              |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                        |                |                        | 44,776.00           | 54,759.00                           | 0.00                | 54,770.00                 |                            |                  |

| Description                                                | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 12,274.00           | 171,681.00                          | (654,049.42)        | 289,014.00                |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Beginning Fund Balance                                  |                |              |                     |                                     |                     |                           |                            |                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 1,430,428.00        | 1,492,937.00                        |                     | 1,492,937.00              | 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)                      |                |              | 1,430,428.00        | 1,492,937.00                        |                     | 1,492,937.00              |                            |                  |
| d) Other Restatements                                      |                | 9795         | 0.00                | 39,617.00                           |                     | 39,617.00                 | 0.00                       | 0.0%             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 1,430,428.00        | 1,532,554.00                        |                     | 1,532,554.00              |                            |                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 1,442,702.00        | 1,704,235.00                        |                     | 1,821,568.00              |                            |                  |
| Components of Ending Fund Balance                          |                |              |                     |                                     |                     |                           |                            |                  |
| a) Nonspendable                                            |                |              |                     |                                     |                     |                           |                            |                  |
| Revolving Cash                                             |                | 9711         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Stores                                                     |                | 9712         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Prepaid Items                                              |                | 9713         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| All Others                                                 |                | 9719         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| b) Restricted                                              |                | 9740         | 464,329.00          | 958,540.00                          |                     | 952,548.00                |                            |                  |
| 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         | 293,760.00          | 293,760.00                          |                     | 293,760.00                |                            |                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 684,613.00          | 451,935.00                          |                     | 575,260.00                |                            |                  |

| Description                                            | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>LCFF SOURCES</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| Principal Apportionment                                |                |              |                     |                                     |                     |                           |                            |                  |
| State Aid - Current Year                               |                | 8011         | 1,999,902.00        | 1,983,386.00                        | 1,105,629.00        | 1,884,522.00              | (98,864.00)                | -5.0%            |
| Education Protection Account State Aid - Current Year  |                | 8012         | 3,050.00            | 2,250.00                            | 13,169.00           | 2,010.00                  | (240.00)                   | -10.7%           |
| State Aid - Prior Years                                |                | 8019         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Tax Relief Subventions                                 |                |              |                     |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions                                 |                | 8021         | 7,412.00            | 7,437.00                            | 3,610.76            | 7,440.00                  | 3.00                       | 0.0%             |
| Timber Yield Tax                                       |                | 8022         | 433.00              | 1,629.00                            | 1,542.97            | 1,649.00                  | 20.00                      | 1.2%             |
| Other Subventions/In-Lieu Taxes                        |                | 8029         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| County & District Taxes                                |                |              |                     |                                     |                     |                           |                            |                  |
| Secured Roll Taxes                                     |                | 8041         | 751,720.00          | 794,095.00                          | 464,000.32          | 842,151.00                | 48,056.00                  | 6.1%             |
| Unsecured Roll Taxes                                   |                | 8042         | 19,500.00           | 14,935.00                           | 15,885.07           | 16,000.00                 | 1,065.00                   | 7.1%             |
| Prior Years' Taxes                                     |                | 8043         | 2,545.00            | (5,200.00)                          | 0.16                | 0.00                      | 5,200.00                   | -100.0%          |
| Supplemental Taxes                                     |                | 8044         | 12,408.00           | 17,760.00                           | 11,608.03           | 17,760.00                 | 0.00                       | 0.0%             |
| Education Revenue Augmentation Fund (ERAF)             |                | 8045         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Community Redevelopment Funds (SB 617/699/1992)        |                | 8047         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Penalties and Interest from Delinquent Taxes           |                | 8048         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Receipt from Co. Board of Sup.                         |                | 8070         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Miscellaneous Funds (EC 41604)                         |                |              |                     |                                     |                     |                           |                            |                  |
| Royalties and Bonuses                                  |                | 8081         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other In-Lieu Taxes                                    |                | 8082         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Less: Non-LCFF (50%) Adjustment                        |                | 8089         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Subtotal, LCFF Sources                                 |                |              | 2,796,970.00        | 2,816,292.00                        | 1,615,445.31        | 2,771,532.00              | (44,760.00)                | -1.6%            |
| <b>LCFF Transfers</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Unrestricted LCFF Transfers - Current Year             | 0000           | 8091         | (25,000.00)         | (25,000.00)                         | 0.00                | (25,000.00)               | 0.00                       | 0.0%             |
| All Other LCFF Transfers - Current Year                | All Other      | 8091         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers to Charter Schools in Lieu of Property Taxes |                | 8096         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Property Taxes Transfers                               |                | 8097         | (214,789.00)        | (224,559.00)                        | (119,615.00)        | (239,230.00)              | (14,671.00)                | 6.5%             |
| LCFF/Revenue Limit Transfers - Prior Years             |                | 8099         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, LCFF SOURCES                                    |                |              | 2,557,181.00        | 2,566,733.00                        | 1,495,830.31        | 2,507,302.00              | (59,431.00)                | -2.3%            |
| <b>FEDERAL REVENUE</b>                                 |                |              |                     |                                     |                     |                           |                            |                  |
| Maintenance and Operations                             |                | 8110         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education Entitlement                          |                | 8181         | 39,948.00           | 40,154.00                           | 0.00                | 40,249.00                 | 95.00                      | 0.2%             |
| Special Education Discretionary Grants                 |                | 8182         | 56,206.00           | 56,206.00                           | 0.00                | 56,247.00                 | 41.00                      | 0.1%             |
| Child Nutrition Programs                               |                | 8220         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Donated Food Commodities                               |                | 8221         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Flood Control Funds                                    |                | 8270         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Wildlife Reserve Funds                                 |                | 8280         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| FEMA                                                   |                | 8281         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Interagency Contracts Between LEAs                     |                | 8285         | 0.00                | 52,635.00                           | 0.00                | 57,184.00                 | 4,549.00                   | 8.6%             |
| Pass-Through Revenues from Federal Sources             |                | 8287         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Title I, Part A, Basic                                 | 3010           | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Title I, Part D, Local Delinquent Programs             | 3025           | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Title II, Part A, Supporting Effective Instruction     | 4035           | 8290         | 492.00              | 592.00                              | 461.00              | 1,053.00                  | 461.00                     | 77.9%            |

| Description                                        | Resource Codes                                                                                             | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|----------------------------------------------------|------------------------------------------------------------------------------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Title III, Part A, Immigrant Student Program       | 4201                                                                                                       | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Title III, Part A, English Learner Program         | 4203                                                                                                       | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Public Charter Schools Grant Program (PCSGP)       | 4610                                                                                                       | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
|                                                    | 3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630 | 8290         | 14,006.00           | 18,813.00                           | 4,807.35            | 21,095.00                 | 2,282.00                   | 12.1%            |
| Other NCLB / Every Student Succeeds Act            | 4128, 4204, 5630                                                                                           | 8290         | 14,006.00           | 18,813.00                           | 4,807.35            | 21,095.00                 | 2,282.00                   | 12.1%            |
| Career and Technical Education                     | 3500-3599                                                                                                  | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Federal Revenue                          | All Other                                                                                                  | 8290         | 45,146.00           | 209,936.00                          | 19,832.32           | 202,088.00                | (7,848.00)                 | -3.7%            |
| TOTAL, FEDERAL REVENUE                             |                                                                                                            |              | 155,798.00          | 378,336.00                          | 25,100.67           | 377,916.00                | (420.00)                   | -0.1%            |
| <b>OTHER STATE REVENUE</b>                         |                                                                                                            |              |                     |                                     |                     |                           |                            |                  |
| Other State Apportionments                         |                                                                                                            |              |                     |                                     |                     |                           |                            |                  |
| ROC/P Entitlement                                  |                                                                                                            |              |                     |                                     |                     |                           |                            |                  |
| Prior Years                                        | 6360                                                                                                       | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education Master Plan                      |                                                                                                            |              |                     |                                     |                     |                           |                            |                  |
| Current Year                                       | 6500                                                                                                       | 8311         | 46,835.00           | 46,317.00                           | 31,565.00           | 46,452.00                 | 135.00                     | 0.3%             |
| Prior Years                                        | 6500                                                                                                       | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other State Apportionments - Current Year      | All Other                                                                                                  | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other State Apportionments - Prior Years       | All Other                                                                                                  | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Child Nutrition Programs                           |                                                                                                            | 8520         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Mandated Costs Reimbursements                      |                                                                                                            | 8550         | 1,592.00            | 1,616.00                            | 47,217.00           | 1,616.00                  | 0.00                       | 0.0%             |
| Lottery - Unrestricted and Instructional Materials |                                                                                                            | 8560         | 0.00                | 1,830.00                            | 468.29              | 1,525.00                  | (305.00)                   | -16.7%           |
| Tax Relief Subventions                             |                                                                                                            |              |                     |                                     |                     |                           |                            |                  |
| Restricted Levies - Other                          |                                                                                                            |              |                     |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions                             |                                                                                                            | 8575         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Subventions/In-Lieu Taxes                    |                                                                                                            | 8576         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Pass-Through Revenues from State Sources           |                                                                                                            | 8587         | 120,987.00          | 120,988.00                          | 0.00                | 120,988.00                | 0.00                       | 0.0%             |
| After School Education and Safety (ASES)           | 6010                                                                                                       | 8590         | 774,782.00          | 874,760.00                          | 0.00                | 874,760.00                | 0.00                       | 0.0%             |
| Charter School Facility Grant                      | 6030                                                                                                       | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Career Technical Education Incentive Grant Program | 6387                                                                                                       | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Drug/Alcohol/Tobacco Funds                         | 6650, 6680, 6685, 6690, 6695                                                                               | 8590         | 91,000.00           | 91,000.00                           | 84,000.00           | 91,000.00                 | 0.00                       | 0.0%             |
| California Clean Energy Jobs Act                   | 6230                                                                                                       | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Specialized Secondary                              | 7370                                                                                                       | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| American Indian Early Childhood Education          | 7210                                                                                                       | 8590         | 49,417.00           | 50,250.00                           | 0.00                | 50,250.00                 | 0.00                       | 0.0%             |
| All Other State Revenue                            | All Other                                                                                                  | 8590         | 1,150,270.00        | 1,484,241.00                        | 691,865.16          | 1,488,478.00              | 4,237.00                   | 0.3%             |
| TOTAL, OTHER STATE REVENUE                         |                                                                                                            |              | 2,234,883.00        | 2,671,002.00                        | 855,115.45          | 2,675,069.00              | 4,067.00                   | 0.2%             |

| Description                                              | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|----------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                     |                                     |                     |                           |                            |                  |
| Other Local Revenue                                      |                |              |                     |                                     |                     |                           |                            |                  |
| County and District Taxes                                |                |              |                     |                                     |                     |                           |                            |                  |
| Other Restricted Levies                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Secured Roll                                             |                | 8615         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Unsecured Roll                                           |                | 8616         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Prior Years' Taxes                                       |                | 8617         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Supplemental Taxes                                       |                | 8618         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Non-Ad Valorem Taxes                                     |                |              |                     |                                     |                     |                           |                            |                  |
| Parcel Taxes                                             |                | 8621         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other                                                    |                | 8622         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Community Redevelopment Funds                            |                |              |                     |                                     |                     |                           |                            |                  |
| Not Subject to LCFF Deduction                            |                | 8625         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Penalties and Interest from Delinquent Non-LCFF Taxes    |                | 8629         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Sales                                                    |                |              |                     |                                     |                     |                           |                            |                  |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                | 0.00                                | 2,720.00            | 2,720.00                  | 2,720.00                   | New              |
| Sale of Publications                                     |                | 8632         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Food Service Sales                                       |                | 8634         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Sales                                          |                | 8639         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Leases and Rentals                                       |                | 8650         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Interest                                                 |                | 8660         | 4,586.00            | 4,899.00                            | 744.59              | 1,039.00                  | (3,860.00)                 | -78.8%           |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Fees and Contracts                                       |                |              |                     |                                     |                     |                           |                            |                  |
| Adult Education Fees                                     |                | 8671         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Non-Resident Students                                    |                | 8672         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transportation Fees From Individuals                     |                | 8675         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Interagency Services                                     |                | 8677         | 303,863.00          | 735,961.00                          | 25,000.00           | 724,640.00                | (11,321.00)                | -1.5%            |
| Mitigation/Developer Fees                                |                | 8681         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Fees and Contracts                             |                | 8689         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Local Revenue                                      |                |              |                     |                                     |                     |                           |                            |                  |
| Plus: Misc Funds Non-LCFF (50%) Adjustment               |                | 8691         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Pass-Through Revenues From Local Sources                 |                | 8697         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Local Revenue                                  |                | 8699         | 225,000.00          | 236,900.00                          | 80,363.61           | 248,595.00                | 11,695.00                  | 4.9%             |
| Tuition                                                  |                | 8710         | 890,368.00          | 940,887.00                          | 0.00                | 984,793.00                | 43,906.00                  | 4.7%             |
| All Other Transfers In                                   |                | 8781-8783    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers Of Apportionments                              |                |              |                     |                                     |                     |                           |                            |                  |
| Special Education SELPA Transfers                        |                |              |                     |                                     |                     |                           |                            |                  |
| From Districts or Charter Schools                        | 6500           | 8791         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From County Offices                                      | 6500           | 8792         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From JPAs                                                | 6500           | 8793         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| ROC/P Transfers                                          |                |              |                     |                                     |                     |                           |                            |                  |
| From Districts or Charter Schools                        | 6360           | 8791         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From County Offices                                      | 6360           | 8792         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From JPAs                                                | 6360           | 8793         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Transfers of Apportionments                        |                |              |                     |                                     |                     |                           |                            |                  |
| From Districts or Charter Schools                        | All Other      | 8791         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From County Offices                                      | All Other      | 8792         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From JPAs                                                | All Other      | 8793         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 1,423,817.00        | 1,918,647.00                        | 108,828.20          | 1,961,787.00              | 43,140.00                  | 2.2%             |
| <b>TOTAL, REVENUES</b>                                   |                |              | 6,371,679.00        | 7,534,718.00                        | 2,484,874.63        | 7,522,074.00              | (12,644.00)                | -0.2%            |

| Description                                                 | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|-------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                     |                                     |                     |                           |                            |                  |
| Certificated Teachers' Salaries                             |                | 1100         | 143,485.00          | 152,604.00                          | 81,657.80           | 152,604.00                | 0.00                       | 0.0%             |
| Certificated Pupil Support Salaries                         |                | 1200         | 537,604.00          | 638,673.00                          | 338,646.20          | 631,989.00                | 6,684.00                   | 1.0%             |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 531,461.00          | 562,743.00                          | 328,664.26          | 556,895.00                | 5,848.00                   | 1.0%             |
| Other Certificated Salaries                                 |                | 1900         | 60,757.00           | 66,746.00                           | 35,917.45           | 66,746.00                 | 0.00                       | 0.0%             |
| TOTAL, CERTIFICATED SALARIES                                |                |              | 1,273,307.00        | 1,420,766.00                        | 784,885.71          | 1,408,234.00              | 12,532.00                  | 0.9%             |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Classified Instructional Salaries                           |                | 2100         | 94,264.00           | 115,140.00                          | 54,947.12           | 119,771.00                | (4,631.00)                 | -4.0%            |
| Classified Support Salaries                                 |                | 2200         | 372,539.00          | 533,564.00                          | 231,014.90          | 531,038.00                | 2,526.00                   | 0.5%             |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 470,885.00          | 418,751.00                          | 246,088.50          | 431,150.00                | (12,399.00)                | -3.0%            |
| Clerical, Technical and Office Salaries                     |                | 2400         | 634,609.00          | 702,377.00                          | 375,032.55          | 659,987.00                | 42,390.00                  | 6.0%             |
| Other Classified Salaries                                   |                | 2900         | 13,168.00           | 92,289.00                           | 23,048.82           | 74,762.00                 | 17,527.00                  | 19.0%            |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 1,585,465.00        | 1,862,121.00                        | 930,131.89          | 1,816,708.00              | 45,413.00                  | 2.4%             |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| STRS                                                        |                | 3101-3102    | 285,592.00          | 303,436.00                          | 99,713.04           | 303,379.00                | 57.00                      | 0.0%             |
| PERS                                                        |                | 3201-3202    | 428,220.00          | 479,170.00                          | 233,946.59          | 462,517.00                | 16,653.00                  | 3.5%             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 153,877.00          | 177,816.00                          | 85,885.80           | 172,354.00                | 5,462.00                   | 3.1%             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 417,074.00          | 391,759.00                          | 205,103.69          | 387,181.00                | 4,578.00                   | 1.2%             |
| Unemployment Insurance                                      |                | 3501-3502    | 34,896.00           | 19,068.00                           | 13,633.91           | 16,414.00                 | 2,654.00                   | 13.9%            |
| Workers' Compensation                                       |                | 3601-3602    | 47,698.00           | 54,933.00                           | 28,819.30           | 53,887.00                 | 1,046.00                   | 1.9%             |
| OPEB, Allocated                                             |                | 3701-3702    | 34,526.00           | 34,526.00                           | 19,634.13           | 34,048.00                 | 478.00                     | 1.4%             |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                | 22,980.00                           | 9,700.00            | 27,860.00                 | (4,880.00)                 | -21.2%           |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 1,401,883.00        | 1,483,688.00                        | 696,436.46          | 1,457,640.00              | 26,048.00                  | 1.8%             |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                     |                                     |                     |                           |                            |                  |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Books and Other Reference Materials                         |                | 4200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Materials and Supplies                                      |                | 4300         | 116,997.00          | 146,665.00                          | 37,949.18           | 155,745.00                | (9,080.00)                 | -6.2%            |
| Noncapitalized Equipment                                    |                | 4400         | 14,000.00           | 29,000.00                           | 77,112.87           | 43,129.00                 | (14,129.00)                | -48.7%           |
| Food                                                        |                | 4700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 130,997.00          | 175,665.00                          | 115,062.05          | 198,874.00                | (23,209.00)                | -13.2%           |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                     |                                     |                     |                           |                            |                  |
| Subagreements for Services                                  |                | 5100         | 8,433.00            | 48,948.00                           | 29,556.52           | 48,948.00                 | 0.00                       | 0.0%             |
| Travel and Conferences                                      |                | 5200         | 92,727.00           | 97,759.00                           | 22,931.71           | 105,870.00                | (8,111.00)                 | -8.3%            |
| Dues and Memberships                                        |                | 5300         | 63,981.00           | 64,021.00                           | 46,349.58           | 58,281.00                 | 5,740.00                   | 9.0%             |
| Insurance                                                   |                | 5400-5450    | 12,352.00           | 13,253.00                           | 12,453.00           | 13,253.00                 | 0.00                       | 0.0%             |
| Operations and Housekeeping Services                        |                | 5500         | 15,732.00           | 15,732.00                           | 7,522.88            | 19,572.00                 | (3,840.00)                 | -24.4%           |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 40,050.00           | 40,050.00                           | 11,401.37           | 41,250.00                 | (1,200.00)                 | -3.0%            |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers of Direct Costs - Interfund                       |                | 5750         | (1,516.00)          | (1,350.00)                          | (27.44)             | (1,350.00)                | 0.00                       | 0.0%             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 619,115.00          | 827,337.00                          | 404,965.12          | 826,677.00                | 660.00                     | 0.1%             |
| Communications                                              |                | 5900         | 35,392.00           | 35,392.00                           | 21,941.36           | 36,752.00                 | (1,360.00)                 | -3.8%            |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 886,266.00          | 1,141,142.00                        | 557,094.10          | 1,149,253.00              | (8,111.00)                 | -0.7%            |

| Description                                                                     | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---------------------------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CAPITAL OUTLAY</b>                                                           |                |              |                     |                                     |                     |                           |                            |                  |
| Land                                                                            |                | 6100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Land Improvements                                                               |                | 6170         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Buildings and Improvements of Buildings                                         |                | 6200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Equipment                                                                       |                | 6400         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Equipment Replacement                                                           |                | 6500         | 0.00                | 15,000.00                           | 15,000.00           | 15,000.00                 | 0.00                       | 0.0%             |
| Lease Assets                                                                    |                | 6600         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, CAPITAL OUTLAY                                                           |                |              | 0.00                | 15,000.00                           | 15,000.00           | 15,000.00                 | 0.00                       | 0.0%             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                     |                                     |                     |                           |                            |                  |
| Tuition                                                                         |                |              |                     |                                     |                     |                           |                            |                  |
| Tuition for Instruction Under Interdistrict Attendance Agreements               |                | 7110         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| State Special Schools                                                           |                | 7130         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Tuition, Excess Costs, and/or Deficit Payments                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Payments to Districts or Charter Schools                                        |                | 7141         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Payments to County Offices                                                      |                | 7142         | 115,960.00          | 169,363.00                          | 0.00                | 92,489.00                 | 76,874.00                  | 45.4%            |
| Payments to JPAs                                                                |                | 7143         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers of Pass-Through Revenues                                              |                |              |                     |                                     |                     |                           |                            |                  |
| To Districts or Charter Schools                                                 |                | 7211         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To County Offices                                                               |                | 7212         | 120,987.00          | 120,988.00                          | 0.00                | 120,988.00                | 0.00                       | 0.0%             |
| To JPAs                                                                         |                | 7213         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education SELPA Transfers of Apportionments                             |                |              |                     |                                     |                     |                           |                            |                  |
| To Districts or Charter Schools                                                 | 6500           | 7221         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To County Offices                                                               | 6500           | 7222         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To JPAs                                                                         | 6500           | 7223         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| ROC/P Transfers of Apportionments                                               |                |              |                     |                                     |                     |                           |                            |                  |
| To Districts or Charter Schools                                                 | 6360           | 7221         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To County Offices                                                               | 6360           | 7222         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To JPAs                                                                         | 6360           | 7223         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Transfers of Apportionments                                               | All Other      | 7221-7223    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers                                                             |                | 7281-7283    | 897,951.00          | 992,760.00                          | 16,192.68           | 992,760.00                | 0.00                       | 0.0%             |
| All Other Transfers Out to All Others                                           |                | 7299         | 0.00                | 41,013.00                           | 25,618.69           | 41,013.00                 | 0.00                       | 0.0%             |
| Debt Service                                                                    |                |              |                     |                                     |                     |                           |                            |                  |
| Debt Service - Interest                                                         |                | 7438         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Debt Service - Principal                                                  |                | 7439         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                      |                |              | 1,134,898.00        | 1,324,124.00                        | 41,811.37           | 1,247,250.00              | 76,874.00                  | 5.8%             |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Indirect Costs                                                     |                | 7310         | 0.00                | 0.00                                | 0.00                | (3.00)                    |                            |                  |
| Transfers of Indirect Costs - Interfund                                         |                | 7350         | (8,635.00)          | (4,710.00)                          | (1,497.53)          | (5,126.00)                | 416.00                     | -8.8%            |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS                                |                |              | (8,635.00)          | (4,710.00)                          | (1,497.53)          | (5,129.00)                | 419.00                     | -8.9%            |
| TOTAL, EXPENDITURES                                                             |                |              | 6,404,181.00        | 7,417,796.00                        | 3,138,924.05        | 7,287,830.00              | 129,966.00                 | 1.8%             |

| Description                                                      | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|------------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                     |                                     |                     |                           |                            |                  |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| From: Special Reserve Fund                                       |                | 8912         | 0.00                | 16,000.00                           | 0.00                | 16,010.00                 | 10.00                      | 0.1%             |
| Other Authorized Interfund Transfers In                          |                | 8919         | 49,526.00           | 49,526.00                           | 0.00                | 49,526.00                 | 0.00                       | 0.0%             |
| (a) TOTAL, INTERFUND TRANSFERS IN                                |                |              | 49,526.00           | 65,526.00                           | 0.00                | 65,536.00                 | 10.00                      | 0.0%             |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                     |                                     |                     |                           |                            |                  |
| To: Child Development Fund                                       |                | 7611         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Special Reserve Fund                                         |                | 7612         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: State School Building Fund/<br>County School Facilities Fund |                | 7613         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Cafeteria Fund                                               |                | 7616         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Authorized Interfund Transfers Out                         |                | 7619         | 4,750.00            | 10,767.00                           | 0.00                | 10,767.00                 | 0.00                       | 0.0%             |
| (b) TOTAL, INTERFUND TRANSFERS OUT                               |                |              | 4,750.00            | 10,767.00                           | 0.00                | 10,767.00                 | 0.00                       | 0.0%             |
| <b>OTHER SOURCES/USES</b>                                        |                |              |                     |                                     |                     |                           |                            |                  |
| <b>SOURCES</b>                                                   |                |              |                     |                                     |                     |                           |                            |                  |
| State Apportionments                                             |                |              |                     |                                     |                     |                           |                            |                  |
| Emergency Apportionments                                         |                | 8931         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds                                                         |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Disposal of<br>Capital Assets                      |                | 8953         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Sources                                                    |                |              |                     |                                     |                     |                           |                            |                  |
| County School Bldg Aid                                           |                | 8961         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs               |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Long-Term Debt Proceeds                                          |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Certificates<br>of Participation                   |                | 8971         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds from Leases                                             |                | 8972         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds from Lease Revenue Bonds                                |                | 8973         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Financing Sources                                      |                | 8979         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (c) TOTAL, SOURCES                                               |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>USES</b>                                                      |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs               |                | 7651         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Financing Uses                                         |                | 7699         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (d) TOTAL, USES                                                  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>CONTRIBUTIONS</b>                                             |                |              |                     |                                     |                     |                           |                            |                  |
| Contributions from Unrestricted Revenues                         |                | 8980         | 0.00                | 0.00                                | 0.00                | 1.00                      |                            |                  |
| Contributions from Restricted Revenues                           |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| (e) TOTAL, CONTRIBUTIONS                                         |                |              | 0.00                | 0.00                                | 0.00                | 1.00                      | 1.00                       | New              |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                       |                |              |                     |                                     |                     |                           |                            |                  |
| (a - b + c - d + e)                                              |                |              | 44,776.00           | 54,759.00                           | 0.00                | 54,770.00                 | (11.00)                    | 0.0%             |

| Resource                  | Description                                | 2021-22               |
|---------------------------|--------------------------------------------|-----------------------|
|                           |                                            | Projected Year Totals |
| 6266                      | Educator Effectiveness, FY 2021-22         | 66,400.00             |
| 6300                      | Lottery: Instructional Materials           | 512.00                |
| 6500                      | Special Education                          | 156,014.00            |
| 6512                      | Special Ed: Mental Health Services         | 12,574.00             |
| 6536                      | Special Ed: Dispute Prevention and Dispute | 27,214.00             |
| 6537                      | Special Ed: Learning Recovery Support      | 122,463.00            |
| 6546                      | Mental Health-Related Services             | 85,190.00             |
| 7430                      | COVID Mitigation for Counties              | 218,784.00            |
| 7810                      | Other Restricted State                     | 164,137.00            |
| 9010                      | Other Restricted Local                     | 99,260.00             |
| Total, Restricted Balance |                                            | 952,548.00            |

| Description                                                                                                                                                   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2022-23 Projection (C) | % Change (Cols. E-C/C) (D) | 2023-24 Projection (E) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5) |                      |                                      |                            |                        |                            |                        |
|                                                                                                                                                               |                      | 1,367.38                             | -0.13%                     | 1,365.55               | -2.18%                     | 1,335.74               |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)                                                   |                      |                                      |                            |                        |                            |                        |
| A. REVENUES AND OTHER FINANCING SOURCES                                                                                                                       |                      |                                      |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources                                                                                                                                 | 8010-8099            | 2,505,628.00                         | 5.00%                      | 2,630,800.00           | 3.02%                      | 2,710,302.00           |
| 2. Federal Revenues                                                                                                                                           | 8100-8299            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 3. Other State Revenues                                                                                                                                       | 8300-8599            | 3,351.00                             | 2.57%                      | 3,437.00               | 24.85%                     | 4,291.00               |
| 4. Other Local Revenues                                                                                                                                       | 8600-8799            | 1,266,564.00                         | -1.97%                     | 1,241,645.00           | 5.21%                      | 1,306,360.00           |
| 5. Other Financing Sources                                                                                                                                    |                      |                                      |                            |                        |                            |                        |
| a. Transfers In                                                                                                                                               | 8900-8929            | 65,536.00                            | -24.43%                    | 49,526.00              | -45.43%                    | 27,026.00              |
| b. Other Sources                                                                                                                                              | 8930-8979            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions                                                                                                                                              | 8980-8999            | (866,633.00)                         | -1.82%                     | (850,895.00)           | -1.34%                     | (839,467.00)           |
| 6. Total (Sum lines A1 thru A5c)                                                                                                                              |                      | 2,974,446.00                         | 3.36%                      | 3,074,513.00           | 4.36%                      | 3,208,512.00           |
| B. EXPENDITURES AND OTHER FINANCING USES                                                                                                                      |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries                                                                                                                                      |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries                                                                                                                                              |                      |                                      |                            | 590,314.00             |                            | 529,694.00             |
| b. Step & Column Adjustment                                                                                                                                   |                      |                                      |                            | 7,781.00               |                            | 8,170.05               |
| c. Cost-of-Living Adjustment                                                                                                                                  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments                                                                                                                                          |                      |                                      |                            | (68,401.00)            |                            | (3,872.05)             |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)                                                                                                       | 1000-1999            | 590,314.00                           | -10.27%                    | 529,694.00             | 0.81%                      | 533,992.00             |
| 2. Classified Salaries                                                                                                                                        |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries                                                                                                                                              |                      |                                      |                            | 1,171,749.00           |                            | 1,363,468.00           |
| b. Step & Column Adjustment                                                                                                                                   |                      |                                      |                            | 24,301.00              |                            | 25,516.05              |
| c. Cost-of-Living Adjustment                                                                                                                                  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments                                                                                                                                          |                      |                                      |                            | 167,418.00             |                            | (44,799.05)            |
| e. Total Classified Salaries (Sum lines B2a thru B2d)                                                                                                         | 2000-2999            | 1,171,749.00                         | 16.36%                     | 1,363,468.00           | -1.41%                     | 1,344,185.00           |
| 3. Employee Benefits                                                                                                                                          | 3000-3999            | 797,370.00                           | 21.97%                     | 972,562.00             | -8.01%                     | 894,623.00             |
| 4. Books and Supplies                                                                                                                                         | 4000-4999            | 97,435.00                            | -23.15%                    | 74,875.00              | -1.80%                     | 73,526.00              |
| 5. Services and Other Operating Expenditures                                                                                                                  | 5000-5999            | 444,444.00                           | -4.69%                     | 423,601.00             | 1.31%                      | 429,136.00             |
| 6. Capital Outlay                                                                                                                                             | 6000-6999            | 15,000.00                            | -100.00%                   | 0.00                   | 0.00%                      | 35,000.00              |
| 7. Other Outgo (excluding Transfers of Indirect Costs)                                                                                                        | 7100-7299, 7400-7499 | 92,489.00                            | -10.02%                    | 83,219.00              | 15.39%                     | 96,028.00              |
| 8. Other Outgo - Transfers of Indirect Costs                                                                                                                  | 7300-7399            | (105,739.00)                         | 36.31%                     | (144,133.00)           | 9.05%                      | (157,184.00)           |
| 9. Other Financing Uses                                                                                                                                       |                      |                                      |                            |                        |                            |                        |
| a. Transfers Out                                                                                                                                              | 7600-7629            | 10,767.00                            | 0.00%                      | 10,767.00              | 0.00%                      | 10,767.00              |
| b. Other Uses                                                                                                                                                 | 7630-7699            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments (Explain in Section F below)                                                                                                            |                      |                                      |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)                                                                                                                             |                      | 3,113,829.00                         | 6.43%                      | 3,314,053.00           | -1.63%                     | 3,260,073.00           |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)                                                                                           |                      |                                      |                            |                        |                            |                        |
|                                                                                                                                                               |                      | (139,383.00)                         |                            | (239,540.00)           |                            | (51,561.00)            |
| D. FUND BALANCE                                                                                                                                               |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)                                                                                                            |                      | 1,008,403.00                         |                            | 869,020.00             |                            | 629,480.00             |
| 2. Ending Fund Balance (Sum lines C and D1)                                                                                                                   |                      | 869,020.00                           |                            | 629,480.00             |                            | 577,919.00             |
| 3. Components of Ending Fund Balance (Form 011)                                                                                                               |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable                                                                                                                                               | 9710-9719            | 0.00                                 |                            | 2,819.29               |                            | 2,819.29               |
| b. Restricted                                                                                                                                                 | 9740                 |                                      |                            |                        |                            |                        |
| c. Committed                                                                                                                                                  |                      |                                      |                            |                        |                            |                        |
| 1. Stabilization Arrangements                                                                                                                                 | 9750                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| 2. Other Commitments                                                                                                                                          | 9760                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| d. Assigned                                                                                                                                                   | 9780                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| e. Unassigned/Unappropriated                                                                                                                                  |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties                                                                                                                         | 9789                 | 293,760.00                           |                            | 309,418.00             |                            | 320,588.00             |
| 2. Unassigned/Unappropriated                                                                                                                                  | 9790                 | 575,260.00                           |                            | 317,242.71             |                            | 254,511.71             |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)                                                                                 |                      | 869,020.00                           |                            | 629,480.00             |                            | 577,919.00             |

| Description                                                                                                                                                                                                                                                                                                                                                                                                    | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2022-23 Projection (C) | % Change (Cols. E-C/C) (D) | 2023-24 Projection (E) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>                                                                                                                                                                                                                                                                                                                                                                                   |              |                                      |                            |                        |                            |                        |
| 1. County School Service Fund                                                                                                                                                                                                                                                                                                                                                                                  |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements                                                                                                                                                                                                                                                                                                                                                                                  | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties                                                                                                                                                                                                                                                                                                                                                                          | 9789         | 293,760.00                           |                            | 309,418.00             |                            | 320,588.00             |
| c. Unassigned/Unappropriated                                                                                                                                                                                                                                                                                                                                                                                   | 9790         | 575,260.00                           |                            | 317,242.71             |                            | 254,511.71             |
| (Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)                                                                                                                                                                                                                                                                                      |              |                                      |                            |                        |                            |                        |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)                                                                                                                                                                                                                                                                                                                                                          |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements                                                                                                                                                                                                                                                                                                                                                                                  | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties                                                                                                                                                                                                                                                                                                                                                                          | 9789         | 553,005.00                           |                            | 553,005.00             |                            | 553,005.00             |
| c. Unassigned/Unappropriated                                                                                                                                                                                                                                                                                                                                                                                   | 9790         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| 3. Total Available Reserves (Sum lines E1a thru E2c)                                                                                                                                                                                                                                                                                                                                                           |              | 1,422,025.00                         |                            | 1,179,665.71           |                            | 1,128,104.71           |
| <b>F. ASSUMPTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                          |              |                                      |                            |                        |                            |                        |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. |              |                                      |                            |                        |                            |                        |
| The step and column amounts are based on our payroll/financial system. The other adjustments reflect these changes: Certificated staff are overseeing and administering programs so the cost has shifted to restricted in the General, Child Development and Adult Education funds. Classified includes new positions and vacancies in 22-23 and savings due to attrition in 2023-24.                          |              |                                      |                            |                        |                            |                        |

| Description                                                                                                                                                   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2022-23 Projection (C) | % Change (Cols. E-C/C) (D) | 2023-24 Projection (E) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5) |                      |                                      |                            |                        |                            |                        |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)                                                   |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>                                                                                                                |                      |                                      |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources                                                                                                                                 | 8010-8099            | 1,674.00                             | 0.00%                      | 1,674.00               | 0.00%                      | 1,674.00               |
| 2. Federal Revenues                                                                                                                                           | 8100-8299            | 377,916.00                           | -22.54%                    | 292,738.00             | -19.32%                    | 236,188.00             |
| 3. Other State Revenues                                                                                                                                       | 8300-8599            | 2,671,718.00                         | -11.36%                    | 2,368,338.00           | -0.46%                     | 2,357,483.00           |
| 4. Other Local Revenues                                                                                                                                       | 8600-8799            | 695,223.00                           | -44.72%                    | 384,321.00             | 8.29%                      | 416,173.00             |
| 5. Other Financing Sources                                                                                                                                    |                      |                                      |                            |                        |                            |                        |
| a. Transfers In                                                                                                                                               | 8900-8929            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Sources                                                                                                                                              | 8930-8979            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions                                                                                                                                              | 8980-8999            | 866,634.00                           | -1.82%                     | 850,895.00             | -1.34%                     | 839,467.00             |
| 6. Total (Sum lines A1 thru A5c)                                                                                                                              |                      | 4,613,165.00                         | -15.50%                    | 3,897,966.00           | -1.21%                     | 3,850,985.00           |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>                                                                                                               |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries                                                                                                                                      |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries                                                                                                                                              |                      |                                      |                            | 817,920.00             |                            | 701,676.00             |
| b. Step & Column Adjustment                                                                                                                                   |                      |                                      |                            | 7,031.00               |                            | 7,382.55               |
| c. Cost-of-Living Adjustment                                                                                                                                  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments                                                                                                                                          |                      |                                      |                            | (123,275.00)           |                            | (21,346.55)            |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)                                                                                                       | 1000-1999            | 817,920.00                           | -14.21%                    | 701,676.00             | -1.99%                     | 687,712.00             |
| 2. Classified Salaries                                                                                                                                        |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries                                                                                                                                              |                      |                                      |                            | 644,959.00             |                            | 664,257.00             |
| b. Step & Column Adjustment                                                                                                                                   |                      |                                      |                            | 28,381.41              |                            | 29,800.48              |
| c. Cost-of-Living Adjustment                                                                                                                                  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments                                                                                                                                          |                      |                                      |                            | (9,083.41)             |                            | (108,291.48)           |
| e. Total Classified Salaries (Sum lines B2a thru B2d)                                                                                                         | 2000-2999            | 644,959.00                           | 2.99%                      | 664,257.00             | -11.82%                    | 585,766.00             |
| 3. Employee Benefits                                                                                                                                          | 3000-3999            | 660,270.00                           | 8.53%                      | 716,586.00             | -3.14%                     | 694,114.00             |
| 4. Books and Supplies                                                                                                                                         | 4000-4999            | 101,439.00                           | -43.58%                    | 57,228.00              | 1.67%                      | 58,185.00              |
| 5. Services and Other Operating Expenditures                                                                                                                  | 5000-5999            | 704,809.00                           | -2.39%                     | 687,976.00             | -35.13%                    | 446,292.00             |
| 6. Capital Outlay                                                                                                                                             | 6000-6999            | 0.00                                 | 0.00%                      | 187,665.00             | -100.00%                   | 0.00                   |
| 7. Other Outgo (excluding Transfers of Indirect Costs)                                                                                                        | 7100-7299, 7400-7499 | 1,154,761.00                         | 2.53%                      | 1,184,007.00           | 0.89%                      | 1,194,527.00           |
| 8. Other Outgo - Transfers of Indirect Costs                                                                                                                  | 7300-7399            | 100,610.00                           | 38.37%                     | 139,212.00             | 9.99%                      | 153,122.00             |
| 9. Other Financing Uses                                                                                                                                       |                      |                                      |                            |                        |                            |                        |
| a. Transfers Out                                                                                                                                              | 7600-7629            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Uses                                                                                                                                                 | 7630-7699            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments (Explain in Section F below)                                                                                                            |                      |                                      |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)                                                                                                                             |                      | 4,184,768.00                         | 3.68%                      | 4,338,607.00           | -11.96%                    | 3,819,718.00           |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>                                                                                                             |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)                                                                                                                                      |                      | 428,397.00                           |                            | (440,641.00)           |                            | 31,267.00              |
| <b>D. FUND BALANCE</b>                                                                                                                                        |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)                                                                                                            |                      | 524,151.00                           |                            | 952,548.00             |                            | 511,907.00             |
| 2. Ending Fund Balance (Sum lines C and D1)                                                                                                                   |                      | 952,548.00                           |                            | 511,907.00             |                            | 543,174.00             |
| 3. Components of Ending Fund Balance (Form 011)                                                                                                               |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable                                                                                                                                               | 9710-9719            | 0.00                                 |                            |                        |                            |                        |
| b. Restricted                                                                                                                                                 | 9740                 | 952,548.00                           |                            | 511,907.00             |                            | 543,174.00             |
| c. Committed                                                                                                                                                  |                      |                                      |                            |                        |                            |                        |
| 1. Stabilization Arrangements                                                                                                                                 | 9750                 |                                      |                            |                        |                            |                        |
| 2. Other Commitments                                                                                                                                          | 9760                 |                                      |                            |                        |                            |                        |
| d. Assigned                                                                                                                                                   | 9780                 |                                      |                            |                        |                            |                        |
| e. Unassigned/Unappropriated                                                                                                                                  |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties                                                                                                                         | 9789                 |                                      |                            |                        |                            |                        |
| 2. Unassigned/Unappropriated                                                                                                                                  | 9790                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance                                                                                                                    |                      |                                      |                            |                        |                            |                        |
| (Line D3f must agree with line D2)                                                                                                                            |                      | 952,548.00                           |                            | 511,907.00             |                            | 543,174.00             |

| Description                                                                                                                                                                                                                                                                                                                                                                                                    | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2022-23 Projection (C) | % Change (Cols. E-C/C) (D) | 2023-24 Projection (E) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>                                                                                                                                                                                                                                                                                                                                                                                   |              |                                      |                            |                        |                            |                        |
| 1. County School Service Fund                                                                                                                                                                                                                                                                                                                                                                                  |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements                                                                                                                                                                                                                                                                                                                                                                                  | 9750         |                                      |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties                                                                                                                                                                                                                                                                                                                                                                          | 9789         |                                      |                            |                        |                            |                        |
| c. Unassigned/Unappropriated Amount                                                                                                                                                                                                                                                                                                                                                                            | 9790         |                                      |                            |                        |                            |                        |
| (Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)                                                                                                                                                                                                                                                                            |              |                                      |                            |                        |                            |                        |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)                                                                                                                                                                                                                                                                                                                                                          |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements                                                                                                                                                                                                                                                                                                                                                                                  | 9750         |                                      |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties                                                                                                                                                                                                                                                                                                                                                                          | 9789         |                                      |                            |                        |                            |                        |
| c. Unassigned/Unappropriated                                                                                                                                                                                                                                                                                                                                                                                   | 9790         |                                      |                            |                        |                            |                        |
| 3. Total Available Reserves (Sum lines E1a thru E2c)                                                                                                                                                                                                                                                                                                                                                           |              |                                      |                            |                        |                            |                        |
| <b>F. ASSUMPTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                          |              |                                      |                            |                        |                            |                        |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. |              |                                      |                            |                        |                            |                        |
| The step and column amounts are based on our payroll/financial system. The other adjustments reflect these changes: Certificated staff are overseeing and administering programs so the cost has shifted to restricted in the General, Child Development and Adult Education funds. Classified reductions are for programs that projects funding ending.                                                       |              |                                      |                            |                        |                            |                        |

| Description                                                                                                                                                   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2022-23 Projection (C) | % Change (Cols. E-C/C) (D) | 2023-24 Projection (E) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5) |                      |                                      |                            |                        |                            |                        |
|                                                                                                                                                               |                      | 1,367.38                             | -0.13%                     | 1,365.55               | -2.18%                     | 1,335.74               |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)                                                   |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>                                                                                                                |                      |                                      |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources                                                                                                                                 | 8010-8099            | 2,507,302.00                         | 4.99%                      | 2,632,474.00           | 3.02%                      | 2,711,976.00           |
| 2. Federal Revenues                                                                                                                                           | 8100-8299            | 377,916.00                           | -22.54%                    | 292,738.00             | -19.32%                    | 236,188.00             |
| 3. Other State Revenues                                                                                                                                       | 8300-8599            | 2,675,069.00                         | -11.34%                    | 2,371,775.00           | -0.42%                     | 2,361,774.00           |
| 4. Other Local Revenues                                                                                                                                       | 8600-8799            | 1,961,787.00                         | -17.12%                    | 1,625,966.00           | 5.94%                      | 1,722,533.00           |
| 5. Other Financing Sources                                                                                                                                    |                      |                                      |                            |                        |                            |                        |
| a. Transfers In                                                                                                                                               | 8900-8929            | 65,536.00                            | -24.43%                    | 49,526.00              | -45.43%                    | 27,026.00              |
| b. Other Sources                                                                                                                                              | 8930-8979            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions                                                                                                                                              | 8980-8999            | 1.00                                 | -100.00%                   | 0.00                   | 0.00%                      | 0.00                   |
| 6. Total (Sum lines A1 thru A5c)                                                                                                                              |                      | 7,587,611.00                         | -8.11%                     | 6,972,479.00           | 1.25%                      | 7,059,497.00           |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>                                                                                                               |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries                                                                                                                                      |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries                                                                                                                                              |                      |                                      |                            | 1,408,234.00           |                            | 1,231,370.00           |
| b. Step & Column Adjustment                                                                                                                                   |                      |                                      |                            | 14,812.00              |                            | 15,552.60              |
| c. Cost-of-Living Adjustment                                                                                                                                  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments                                                                                                                                          |                      |                                      |                            | (191,676.00)           |                            | (25,218.60)            |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)                                                                                                       | 1000-1999            | 1,408,234.00                         | -12.56%                    | 1,231,370.00           | -0.78%                     | 1,221,704.00           |
| 2. Classified Salaries                                                                                                                                        |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries                                                                                                                                              |                      |                                      |                            | 1,816,708.00           |                            | 2,027,725.00           |
| b. Step & Column Adjustment                                                                                                                                   |                      |                                      |                            | 52,682.41              |                            | 55,316.53              |
| c. Cost-of-Living Adjustment                                                                                                                                  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments                                                                                                                                          |                      |                                      |                            | 158,334.59             |                            | (153,090.53)           |
| e. Total Classified Salaries (Sum lines B2a thru B2d)                                                                                                         | 2000-2999            | 1,816,708.00                         | 11.62%                     | 2,027,725.00           | -4.82%                     | 1,929,951.00           |
| 3. Employee Benefits                                                                                                                                          | 3000-3999            | 1,457,640.00                         | 15.88%                     | 1,689,148.00           | -5.94%                     | 1,588,737.00           |
| 4. Books and Supplies                                                                                                                                         | 4000-4999            | 198,874.00                           | -33.57%                    | 132,103.00             | -0.30%                     | 131,711.00             |
| 5. Services and Other Operating Expenditures                                                                                                                  | 5000-5999            | 1,149,253.00                         | -3.28%                     | 1,111,577.00           | -21.24%                    | 875,428.00             |
| 6. Capital Outlay                                                                                                                                             | 6000-6999            | 15,000.00                            | 1151.10%                   | 187,665.00             | -81.35%                    | 35,000.00              |
| 7. Other Outgo (excluding Transfers of Indirect Costs)                                                                                                        | 7100-7299, 7400-7499 | 1,247,250.00                         | 1.60%                      | 1,267,226.00           | 1.84%                      | 1,290,555.00           |
| 8. Other Outgo - Transfers of Indirect Costs                                                                                                                  | 7300-7399            | (5,129.00)                           | -4.06%                     | (4,921.00)             | -17.46%                    | (4,062.00)             |
| 9. Other Financing Uses                                                                                                                                       |                      |                                      |                            |                        |                            |                        |
| a. Transfers Out                                                                                                                                              | 7600-7629            | 10,767.00                            | 0.00%                      | 10,767.00              | 0.00%                      | 10,767.00              |
| b. Other Uses                                                                                                                                                 | 7630-7699            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments                                                                                                                                         |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| 11. Total (Sum lines B1 thru B10)                                                                                                                             |                      | 7,298,597.00                         | 4.85%                      | 7,652,660.00           | -7.49%                     | 7,079,791.00           |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>                                                                                                             |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)                                                                                                                                      |                      |                                      |                            |                        |                            |                        |
|                                                                                                                                                               |                      | 289,014.00                           |                            | (680,181.00)           |                            | (20,294.00)            |
| <b>D. FUND BALANCE</b>                                                                                                                                        |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)                                                                                                            |                      | 1,532,554.00                         |                            | 1,821,568.00           |                            | 1,141,387.00           |
| 2. Ending Fund Balance (Sum lines C and D1)                                                                                                                   |                      | 1,821,568.00                         |                            | 1,141,387.00           |                            | 1,121,093.00           |
| 3. Components of Ending Fund Balance (Form 011)                                                                                                               |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable                                                                                                                                               | 9710-9719            | 0.00                                 |                            | 2,819.29               |                            | 2,819.29               |
| b. Restricted                                                                                                                                                 | 9740                 | 952,548.00                           |                            | 511,907.00             |                            | 543,174.00             |
| c. Committed                                                                                                                                                  |                      |                                      |                            |                        |                            |                        |
| 1. Stabilization Arrangements                                                                                                                                 | 9750                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| 2. Other Commitments                                                                                                                                          | 9760                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| d. Assigned                                                                                                                                                   | 9780                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| e. Unassigned/Unappropriated                                                                                                                                  |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties                                                                                                                         | 9789                 | 293,760.00                           |                            | 309,418.00             |                            | 320,588.00             |
| 2. Unassigned/Unappropriated                                                                                                                                  | 9790                 | 575,260.00                           |                            | 317,242.71             |                            | 254,511.71             |
| f. Total Components of Ending Fund Balance                                                                                                                    |                      |                                      |                            |                        |                            |                        |
| (Line D3f must agree with line D2)                                                                                                                            |                      | 1,821,568.00                         |                            | 1,141,387.00           |                            | 1,121,093.00           |

| Description                                                                                                                                                                                              | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2022-23 Projection (C) | % Change (Cols. E-C/C) (D) | 2023-24 Projection (E) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>                                                                                                                                              |              |                                      |                            |                        |                            |                        |
| 1. County School Service Fund                                                                                                                                                                            |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements                                                                                                                                                                            | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties                                                                                                                                                                    | 9789         | 293,760.00                           |                            | 309,418.00             |                            | 320,588.00             |
| c. Unassigned/Unappropriated                                                                                                                                                                             | 9790         | 575,260.00                           |                            | 317,242.71             |                            | 254,511.71             |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999)                                                                                                                                    | 979Z         |                                      |                            | 0.00                   |                            | 0.00                   |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)                                                                                                                                                    |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements                                                                                                                                                                            | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties                                                                                                                                                                    | 9789         | 553,005.00                           |                            | 553,005.00             |                            | 553,005.00             |
| c. Unassigned/Unappropriated                                                                                                                                                                             | 9790         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)                                                                                                                                          |              | 1,422,025.00                         |                            | 1,179,665.71           |                            | 1,128,104.71           |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)                                                                                                                                   |              | 19.48%                               |                            | 15.42%                 |                            | 15.93%                 |
| <b>F. RECOMMENDED RESERVES</b>                                                                                                                                                                           |              |                                      |                            |                        |                            |                        |
| 1. Special Education Pass-through Exclusions                                                                                                                                                             |              |                                      |                            |                        |                            |                        |
| For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):                                                                                                  |              |                                      |                            |                        |                            |                        |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?                                                                                            | Yes          |                                      |                            |                        |                            |                        |
| b. If you are the SELPA AU and are excluding special education pass-through funds:                                                                                                                       |              |                                      |                            |                        |                            |                        |
| 1. Enter the name(s) of the SELPA(s):                                                                                                                                                                    |              |                                      |                            |                        |                            |                        |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) |              | 1,549,528.00                         |                            | 1,549,528.00           |                            | 1,549,528.00           |
| 2. County Office's Total Expenditures and Other Financing Uses                                                                                                                                           |              |                                      |                            |                        |                            |                        |
| Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)                                                                                         |              | 7,298,597.00                         |                            | 7,652,660.00           |                            | 7,079,791.00           |
| 3. Calculating the Reserves                                                                                                                                                                              |              |                                      |                            |                        |                            |                        |
| a. Expenditures and Other Financing Uses (Line B11)                                                                                                                                                      |              | 7,298,597.00                         |                            | 7,652,660.00           |                            | 7,079,791.00           |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)                                                                                                                             |              | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)                                                                                                                                  |              | 7,298,597.00                         |                            | 7,652,660.00           |                            | 7,079,791.00           |
| d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)                                                                                                          |              | 4%                                   |                            | 4%                     |                            | 4%                     |
| e. Reserve Standard - By Percent (Line F3c times F3d)                                                                                                                                                    |              | 291,943.88                           |                            | 306,106.40             |                            | 283,191.64             |
| f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)                                                                                                               |              | 316,000.00                           |                            | 316,000.00             |                            | 316,000.00             |
| g. Reserve Standard (Greater of Line F3e or F3f)                                                                                                                                                         |              | 316,000.00                           |                            | 316,000.00             |                            | 316,000.00             |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)                                                                                                                                         |              | YES                                  |                            | YES                    |                            | YES                    |

| Description                                                                                                                                                                   | Object Codes         | Projected Year Totals (A) | % Change (Cols. C-A/A) (B) | 2022-23 Projection (C) | % Change (Cols. E-C/C) (D) | 2023-24 Projection (E) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)                                                                   |                      |                           |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>                                                                                                                                |                      |                           |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources                                                                                                                                                 | 8010-8099            | 0.00                      | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 2. Federal Revenues                                                                                                                                                           | 8100-8299            | 0.00                      | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 3. Other State Revenues                                                                                                                                                       | 8300-8599            | 0.00                      | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 4. Other Local Revenues                                                                                                                                                       | 8600-8799            | 2,587.00                  | -67.65%                    | 837.00                 | 99.76%                     | 1,672.00               |
| 5. Other Financing Sources                                                                                                                                                    |                      |                           |                            |                        |                            |                        |
| a. Transfers In                                                                                                                                                               | 8900-8929            | 12,368.00                 | 0.00%                      | 12,368.00              | 0.00%                      | 12,368.00              |
| b. Other Sources                                                                                                                                                              | 8930-8979            | 0.00                      | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions                                                                                                                                                              | 8980-8999            | 0.00                      | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 6. Total (Sum lines A1 thru A5c)                                                                                                                                              |                      | 14,955.00                 | -11.70%                    | 13,205.00              | 6.32%                      | 14,040.00              |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>                                                                                                                               |                      |                           |                            |                        |                            |                        |
| 1. Certificated Salaries                                                                                                                                                      | 1000-1999            | 0.00                      | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 2. Classified Salaries                                                                                                                                                        | 2000-2999            | 0.00                      | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 3. Employee Benefits                                                                                                                                                          | 3000-3999            | 0.00                      | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 4. Books and Supplies                                                                                                                                                         | 4000-4999            | 0.00                      | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 5. Services and Other Operating Expenditures                                                                                                                                  | 5000-5999            | 0.00                      | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 6. Capital Outlay                                                                                                                                                             | 6000-6999            | 0.00                      | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 7. Other Outgo (excluding Transfers of Indirect Costs)                                                                                                                        | 7100-7299, 7400-7499 | 0.00                      | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 8. Other Outgo - Transfers of Indirect Costs                                                                                                                                  | 7300-7399            | 0.00                      | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 9. Other Financing Uses                                                                                                                                                       |                      |                           |                            |                        |                            |                        |
| a. Transfers Out                                                                                                                                                              | 7600-7629            | 61,010.00                 | -26.24%                    | 45,000.00              | -50.00%                    | 22,500.00              |
| b. Other Uses                                                                                                                                                                 | 7630-7699            | 0.00                      | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments (Explain in Section E below)                                                                                                                            |                      |                           |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)                                                                                                                                             |                      | 61,010.00                 | -26.24%                    | 45,000.00              | -50.00%                    | 22,500.00              |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b><br>(Line A6 minus line B11)                                                                                                 |                      |                           |                            |                        |                            |                        |
|                                                                                                                                                                               |                      | (46,055.00)               |                            | (31,795.00)            |                            | (8,460.00)             |
| <b>D. FUND BALANCE</b>                                                                                                                                                        |                      |                           |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance                                                                                                                                                 | 9791-9795            | 1,749,511.00              |                            | 1,703,456.00           |                            | 1,671,661.00           |
| 2. Ending Fund Balance (Sum lines C and D1)                                                                                                                                   |                      | 1,703,456.00              |                            | 1,671,661.00           |                            | 1,663,201.00           |
| 3. Components of Ending Fund Balance                                                                                                                                          |                      |                           |                            |                        |                            |                        |
| a. Nonspendable                                                                                                                                                               | 9710-9719            | 0.00                      |                            |                        |                            |                        |
| b. Restricted                                                                                                                                                                 | 9740                 | 0.00                      |                            |                        |                            |                        |
| c. Committed                                                                                                                                                                  |                      |                           |                            |                        |                            |                        |
| 1. Stabilization Arrangements                                                                                                                                                 | 9750                 | 0.00                      |                            |                        |                            |                        |
| 2. Other Commitments                                                                                                                                                          | 9760                 | 0.00                      |                            |                        |                            |                        |
| d. Assigned                                                                                                                                                                   | 9780                 | 1,150,451.00              |                            | 1,118,656.00           |                            | 1,109,361.00           |
| e. Unassigned/Unappropriated                                                                                                                                                  |                      |                           |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties                                                                                                                                         | 9789                 | 553,005.00                |                            | 553,005.00             |                            | 553,005.00             |
| 2. Unassigned/Unappropriated                                                                                                                                                  | 9790                 | 0.00                      |                            | 0.00                   |                            | 835.00                 |
| f. Total Components of Ending Fund Balance<br>(Line D3f must agree with Line D2)                                                                                              |                      | 1,703,456.00              |                            | 1,671,661.00           |                            | 1,663,201.00           |
| <b>E. ASSUMPTIONS</b><br>Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years. |                      |                           |                            |                        |                            |                        |

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<br>Projected Year Totals<br>(Form 01CSI, Item 1A) | Second Interim<br>Projected Year Totals<br>(Form AI) (Form MYPI) |                |        |

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

|                               |      |      |       |         |
|-------------------------------|------|------|-------|---------|
| Current Year (2021-22)        | 1.50 | 2.25 | 50.0% | Not Met |
| 1st Subsequent Year (2022-23) | 3.00 | 3.00 | 0.0%  | Met     |
| 2nd Subsequent Year (2023-24) | 2.25 | 2.25 | 0.0%  | Met     |

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

|                               |      |      |        |         |
|-------------------------------|------|------|--------|---------|
| Current Year (2021-22)        | 5.25 | 6.25 | 19.0%  | Not Met |
| 1st Subsequent Year (2022-23) | 9.75 | 4.80 | -50.8% | Not Met |
| 2nd Subsequent Year (2023-24) | 9.00 | 4.80 | -46.7% | Not Met |

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

|                               |          |          |       |         |
|-------------------------------|----------|----------|-------|---------|
| Current Year (2021-22)        | 1,321.03 | 1,367.38 | 3.5%  | Not Met |
| 1st Subsequent Year (2022-23) | 1,378.24 | 1,365.55 | -0.9% | Met     |
| 2nd Subsequent Year (2023-24) | 1,331.85 | 1,335.74 | 0.3%  | 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)

Budget and enrollment assumptions are under review but due to the uncertainty of the impact on Covid-19 closures the current and subsequent years for RISE Academy is conservative. Both the ADA and enrollment at CHYBA we overestimated at 1st interim and adjusted down to more reasonable levels based on the P1 data. The good news is that countywide the ADA increased from 1st interim to 2nd interim, but the projections continue to indicate the enrollment and ADA declining countywide in subsequent years.

## 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.

| LCFF Revenue                             |                       |                       |                |        |
|------------------------------------------|-----------------------|-----------------------|----------------|--------|
| (Fund 01, Objects 8011, 8012, 8020-8089) |                       |                       |                |        |
| First Interim                            |                       | Second Interim        |                |        |
| Fiscal Year                              | (Form 01CSI, Item 2A) | Projected Year Totals | Percent Change | Status |
| Current Year (2021-22)                   | 2,816,292.00          | 2,771,532.00          | -1.6%          | Met    |
| 1st Subsequent Year (2022-23)            | 2,891,775.00          | 2,896,705.00          | 0.2%           | Met    |
| 2nd Subsequent Year (2023-24)            | 2,917,341.00          | 2,976,207.00          | 2.0%           | Met    |

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

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

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

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

### 3. CRITERION: Salaries and Benefits

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

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

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

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

| Fiscal Year                   | Salaries and Benefits                                  |                                                                                    | Percent Change | Status  |
|-------------------------------|--------------------------------------------------------|------------------------------------------------------------------------------------|----------------|---------|
|                               | First Interim                                          | Second Interim                                                                     |                |         |
|                               | (Form 01I, Objects 1000-3999)<br>(Form 01CSI, Item 3A) | Projected Year Totals<br>(Form 01I, Objects 1000-3999)<br>(Form MYPI, Lines B1-B3) |                |         |
| Current Year (2021-22)        | 4,766,575.00                                           | 4,682,582.00                                                                       | -1.8%          | Met     |
| 1st Subsequent Year (2022-23) | 4,587,484.00                                           | 4,948,243.00                                                                       | 7.9%           | Not Met |
| 2nd Subsequent Year (2023-24) | 4,451,057.00                                           | 4,740,392.00                                                                       | 6.5%           | Not Met |

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

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

- 1a. STANDARD NOT MET - Projected salary and benefit costs have changed since first interim by more than the standard in any of the current fiscal year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

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

The salary and benefit projections have been adjusted in all years to reflect several new grants received. The grants include CCSPP, CalHOPE, MHSSA, UPK Planning Grant, COE AB86, COE Covid-19 Mitigation, MTSS and CDHP Personnel Support Grant. In addition in subsequent years the principal position at RISE Academy will be a TCOE employee and not be contracted with Trinity Alps Unified.

#### 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<br>Projected Year Totals<br>(Form 01CSI, Item 4A) | Second interim<br>Projected Year Totals<br>(Fund 01/Form MYPI) | Percent Change | Change Is Outside<br>Explanation Range |
|---------------------------------------------------------------------|-----------------------------------------------------------------|----------------------------------------------------------------|----------------|----------------------------------------|
| <b>Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)</b> |                                                                 |                                                                |                |                                        |
| Current Year (2021-22)                                              | 378,336.00                                                      | 377,916.00                                                     | -0.1%          | No                                     |
| 1st Subsequent Year (2022-23)                                       | 264,720.00                                                      | 292,738.00                                                     | 10.6%          | Yes                                    |
| 2nd Subsequent Year (2023-24)                                       | 132,355.00                                                      | 236,188.00                                                     | 78.5%          | Yes                                    |

**Explanation:**  
(required if Yes)

Since first interim the CCSPP grant will not be fully expended in 21-22 and the remaining funds will be deferred until 22-23, the Special Ed PreK ARP and Foster Youth AB130 funds were deferred to 22-23. In 23-24 the CalHOPE grant was included for another year.

|                                                                              |              |              |      |    |
|------------------------------------------------------------------------------|--------------|--------------|------|----|
| <b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b> |              |              |      |    |
| Current Year (2021-22)                                                       | 2,671,002.00 | 2,675,069.00 | 0.2% | No |
| 1st Subsequent Year (2022-23)                                                | 2,263,701.00 | 2,371,775.00 | 4.8% | No |
| 2nd Subsequent Year (2023-24)                                                | 2,301,682.00 | 2,361,774.00 | 2.6% | No |

**Explanation:**  
(required if Yes)

|                                                                              |              |              |       |     |
|------------------------------------------------------------------------------|--------------|--------------|-------|-----|
| <b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b> |              |              |       |     |
| Current Year (2021-22)                                                       | 1,918,647.00 | 1,961,787.00 | 2.2%  | No  |
| 1st Subsequent Year (2022-23)                                                | 1,511,143.00 | 1,625,966.00 | 7.6%  | Yes |
| 2nd Subsequent Year (2023-24)                                                | 1,531,365.00 | 1,722,533.00 | 12.5% | Yes |

**Explanation:**  
(required if Yes)

The MTSS grant was added to subsequent years and the LEA-MediCAL BOP reimbursement was added in 2023-24.

|                                                                             |            |            |       |     |
|-----------------------------------------------------------------------------|------------|------------|-------|-----|
| <b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b> |            |            |       |     |
| Current Year (2021-22)                                                      | 175,665.00 | 198,874.00 | 13.2% | Yes |
| 1st Subsequent Year (2022-23)                                               | 125,418.00 | 132,103.00 | 5.3%  | Yes |
| 2nd Subsequent Year (2023-24)                                               | 124,801.00 | 131,711.00 | 5.5%  | Yes |

**Explanation:**  
(required if Yes)

In 2021-22 the non-capitalized budgets were increased for RISE Academy, the In-Person Instruction Grant and Covid-19 Personnel Support Grant supplies. In subsequent years the Foster Youth AB130 was included.

|                                                                                                    |              |              |       |     |
|----------------------------------------------------------------------------------------------------|--------------|--------------|-------|-----|
| <b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b> |              |              |       |     |
| Current Year (2021-22)                                                                             | 1,141,142.00 | 1,149,253.00 | 0.7%  | No  |
| 1st Subsequent Year (2022-23)                                                                      | 757,098.00   | 1,111,577.00 | 46.8% | Yes |
| 2nd Subsequent Year (2023-24)                                                                      | 760,796.00   | 875,428.00   | 15.1% | Yes |

**Explanation:**  
(required if Yes)

Increased electricity, telephone and internet costs were incorporated into all years budgets, Contract mental health services were included in 2022-23 for the MTSS Grant. Contracted support services for the Special Education Dispute Resolution and Learning Recover Support programs were added to 2022-23.

#### 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<br>Projected Year Totals | Second Interim<br>Projected Year Totals | Percent Change | Status  |
|---------------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|----------------|---------|
| <b>Total Federal, Other State, and Other Local Revenues (Section 4A)</b>                    |                                        |                                         |                |         |
| Current Year (2021-22)                                                                      | 4,967,985.00                           | 5,014,772.00                            | 0.9%           | Met     |
| 1st Subsequent Year (2022-23)                                                               | 4,039,564.00                           | 4,290,479.00                            | 6.2%           | Not Met |
| 2nd Subsequent Year (2023-24)                                                               | 3,965,402.00                           | 4,320,495.00                            | 9.0%           | Not Met |
| <b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)</b> |                                        |                                         |                |         |
| Current Year (2021-22)                                                                      | 1,316,807.00                           | 1,348,127.00                            | 2.4%           | Met     |
| 1st Subsequent Year (2022-23)                                                               | 882,516.00                             | 1,243,680.00                            | 40.9%          | Not Met |
| 2nd Subsequent Year (2023-24)                                                               | 885,597.00                             | 1,007,139.00                            | 13.7%          | Not Met |

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

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

- 1a. STANDARD NOT MET - Projected total operating revenues have changed since 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)

Since first interim the CCSPP grant will not be fully expended in 21-22 and the remaining funds will be deferred until 22-23, the Special Ed PreK ARP and Foster Youth AB130 funds were deferred to 22-23. In 23-24 the CalHOPE grant was included for another year.

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

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

The MTSS grant was added to subsequent years and the LEA-MediCAL BOP reimbursement was added in 2023-24.

- 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)

In 2021-22 the non-capitalized budgets were increased for RISE Academy, the In-Person Instruction Grant and Covid-19 Personnel Support Grant supplies. In subsequent years the Foster Youth AB130 was included.

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

Increased electricity, telephone and internet costs were incorporated into all years budgets, Contract mental health services were included in 2022-23 for the MTSS Grant. Contracted support services for the Special Education Dispute Resolution and Learning Recover Support prgrams were added to 2022-23.

## 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<br>Projected Year Totals<br>(Fund 01, Resource 8150,<br>Objects 8900-8999) | Status  |
|------------------------------------------------------------------------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------|---------|
| 1. OMMA/RMA Contribution                                                                             | 89,415.99                     | 0.00                                                                                                   | Not Met |
| 2. First Interim Contribution (information only)<br>(Form 01CSI, First Interim, Criterion 5, Line 1) |                               | 0.00                                                                                                   |         |

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

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

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

## 6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

|                                                                                                             | Current Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|-------------------------------------------------------------------------------------------------------------|---------------------------|----------------------------------|----------------------------------|
| County Office's Available Reserves Percentage<br>(Criterion 8B, Line 9)                                     | 19.5%                     | 15.4%                            | 15.9%                            |
| <b>County Office's Deficit Standard Percentage Levels<br/>(one-third of available reserves percentage):</b> | <b>6.5%</b>               | <b>5.1%</b>                      | <b>5.3%</b>                      |

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

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

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

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

Yes

|                                                                                                                                   | Current Year<br>Projected Year Totals<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|-----------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds<br>(Fund 10, resources 3300-3499, 6500-6540 and 6546,<br>objects 7211-7213 and 7221-7223) | 1,549,528.00                                       | 1,549,528.00                     | 1,549,528.00                     |

### 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<br>Unrestricted Fund Balance<br>(Form 011, Section E)<br>(Form MYPI, Line C) | Total Unrestricted Expenditures<br>and Other Financing Uses<br>(Form 011, Objects 1000-7999)<br>(Form MYPI, Line B11) | Deficit Spending Level<br>(If Net Change in Unrestricted Fund<br>Balance is negative, else N/A) |         |
| Current Year (2021-22)        | (139,383.00)                                                                               | 3,113,829.00                                                                                                          | 4.5%                                                                                            | Met     |
| 1st Subsequent Year (2022-23) | (239,540.00)                                                                               | 3,314,053.00                                                                                                          | 7.2%                                                                                            | Not Met |
| 2nd Subsequent Year (2023-24) | (51,561.00)                                                                                | 3,260,073.00                                                                                                          | 1.6%                                                                                            | Met     |

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

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

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

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

To address staffing capacity and training concerns caused by the addition of several new programs and the impact of attrition, new positions have been added.

## 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<br>County School Service Fund<br>Projected Year Totals<br>(Form 01I, Line F2 )/(Form MYPI, Line D2) |              |        |
|-------------------------------------------------------------------------------------------------------------------------|--------------|--------|
| Fiscal Year                                                                                                             |              | Status |
| Current Year (2021-22)                                                                                                  | 1,821,568.00 | Met    |
| 1st Subsequent Year (2022-23)                                                                                           | 1,141,387.00 | Met    |
| 2nd Subsequent Year (2023-24)                                                                                           | 1,121,093.00 | 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<br>County School Service Fund<br>(Form CASH, Line F, June Column) |            |        |
|---------------------------------------------------------------------------------------|------------|--------|
| Fiscal Year                                                                           |            | Status |
| Current Year (2021-22)                                                                | 582,068.19 | Met    |

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

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

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

Explanation:  
(required if NOT met)

## 8. CRITERION: Reserves

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

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

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

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

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

|                                                                                                                                                      | Current Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|----------------------------------|----------------------------------|
| County Office's Expenditures and Other Financing<br>Uses (Criterion 8A1), plus SELPA Pass-through<br>(Criterion 6B2b) if Criterion 6B, Line 1 is No: | 7,298,597                 | 7,652,660                        | 7,079,791                        |
| <b>County Office's Reserve Standard Percentage Level:</b>                                                                                            | <b>4%</b>                 | <b>4%</b>                        | <b>4%</b>                        |

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

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

|                                                                                                  | Current Year<br>Projected Year Totals<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--------------------------------------------------------------------------------------------------|----------------------------------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses<br>(Form 011, objects 1000-7999) (Form MYPI, Line B11)  | 7,298,597.00                                       | 7,652,660.00                     | 7,079,791.00                     |
| 2. Plus: Special Education Pass-through<br>(Criterion 6B, Line 2b if Criterion 6B, Line 1 is No) |                                                    |                                  |                                  |
| 3. Total Expenditures and Other Financing Uses<br>(Line A1 plus Line A2)                         | 7,298,597.00                                       | 7,652,660.00                     | 7,079,791.00                     |
| 4. Reserve Standard Percentage Level                                                             | 4%                                                 | 4%                               | 4%                               |
| 5. Reserve Standard - by Percent<br>(Line A3 times Line A4)                                      | 291,943.88                                         | 306,106.40                       | 283,191.64                       |
| 6. Reserve Standard - by Amount<br>(From percentage level chart above)                           | 316,000.00                                         | 316,000.00                       | 316,000.00                       |
| 7. <b>County Office's Reserve Standard</b><br>(Greater of Line A5 or Line A6)                    | <b>316,000.00</b>                                  | <b>316,000.00</b>                | <b>316,000.00</b>                |

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

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

| Reserve Amounts<br>(Unrestricted resources 0000-1999 except line 4)                                                                                                               | Current Year<br>Projected Year Totals<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|----------------------------------|----------------------------------|
| 1. County School Service Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYPI, Line E1a)                                                                        | 0.00                                               | 0.00                             | 0.00                             |
| 2. County School Service Fund - Reserve for Economic<br>Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)                                                                | 293,760.00                                         | 309,418.00                       | 320,588.00                       |
| 3. County School Service Fund - Unassigned/Unappropriated Amount<br>(Fund 01, Object 9790) (Form MYPI, Line E1c)                                                                  | 575,260.00                                         | 317,242.71                       | 254,511.71                       |
| 4. County School Service Fund - Negative Ending Balances in<br>Restricted Resources (Fund 01, Object 979Z, if negative,<br>for each of resources 2000-9999) (Form MYPI, Line E1d) |                                                    | 0.00                             | 0.00                             |
| 5. Special Reserve Fund - Stabilization Arrangements<br>(Fund 17, Object 9750) (Form MYPI, Line E2a)                                                                              | 0.00                                               | 0.00                             | 0.00                             |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYPI, Line E2b)                                                                      | 553,005.00                                         | 553,005.00                       | 553,005.00                       |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYPI, Line E2c)                                                                        | 0.00                                               | 0.00                             | 0.00                             |
| 8. County Office's Available Reserve Amount<br>(Lines B1 thru B7)                                                                                                                 | 1,422,025.00                                       | 1,179,665.71                     | 1,128,104.71                     |
| 9. County Office's Available Reserve Percentage (Information only)<br>(Line 8 divided by Section 8A, Line 3)                                                                      | 19.48%                                             | 15.42%                           | 15.93%                           |
| <b>County Office's Reserve Standard</b><br>(Section 8A, Line 7):                                                                                                                  | <b>316,000.00</b>                                  | <b>316,000.00</b>                | <b>316,000.00</b>                |
| Status:                                                                                                                                                                           | Met                                                | Met                              | Met                              |

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

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

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

Explanation:  
(required if NOT met)

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

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

No

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

### S4. Contingent Revenues

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

No

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

## S5. Contributions

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

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

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

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

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

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

| Description / Fiscal Year                                                                                         | First Interim<br>(Form 01CSI, Item S5A) | Second Interim<br>Projected Year Totals | Percent<br>Change | Amount of Change | Status  |
|-------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|-------------------|------------------|---------|
| <b>1a. Contributions, Unrestricted County School Service Fund<br/>(Fund 01, Resources 0000-1999, Object 8980)</b> |                                         |                                         |                   |                  |         |
| Current Year (2021-22)                                                                                            | (903,745.00)                            | (866,633.00)                            | -4.1%             | (37,112.00)      | Met     |
| 1st Subsequent Year (2022-23)                                                                                     | (762,706.00)                            | (850,895.00)                            | 11.6%             | 88,189.00        | Not Met |
| 2nd Subsequent Year (2023-24)                                                                                     | (791,424.00)                            | (839,467.00)                            | 6.1%              | 48,043.00        | Not Met |
| <b>1b. Transfers In, County School Service Fund *</b>                                                             |                                         |                                         |                   |                  |         |
| Current Year (2021-22)                                                                                            | 65,526.00                               | 65,536.00                               | 0.0%              | 10.00            | Met     |
| 1st Subsequent Year (2022-23)                                                                                     | 49,526.00                               | 49,526.00                               | 0.0%              | 0.00             | Met     |
| 2nd Subsequent Year (2023-24)                                                                                     | 27,026.00                               | 27,026.00                               | 0.0%              | 0.00             | Met     |
| <b>1c. Transfers Out, County School Service Fund *</b>                                                            |                                         |                                         |                   |                  |         |
| Current Year (2021-22)                                                                                            | 10,767.00                               | 10,767.00                               | 0.0%              | 0.00             | Met     |
| 1st Subsequent Year (2022-23)                                                                                     | 10,767.00                               | 10,767.00                               | 0.0%              | 0.00             | Met     |
| 2nd Subsequent Year (2023-24)                                                                                     | 10,767.00                               | 10,767.00                               | 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)

The increased contribution in the subsequent years was caused by the addition of contracted speech services. Currently there is a job posting for a speech pathologist position, but until it is filled the services are contracted. The increased expenses will be paid by the SELPA members receiving those services through the special education billback formula. The billback for the current year is paid in the subsequent year.

- 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)

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

|  |
|--|
|  |
|--|

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

---

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?

|     |
|-----|
| n/a |
|-----|

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

**Explanation:**  
(Required if Yes)

|  |
|--|
|  |
|--|

## 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?

No

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

No

2. OPEB Liabilities

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

| First Interim<br>(Form 01CSI, Item S7A) | Second Interim |
|-----------------------------------------|----------------|
| 193,800.00                              | 193,800.00     |
| 193,800.00                              | 193,800.00     |
| 0.00                                    | 0.00           |
| Actuarial                               | Actuarial      |
| Dec 01, 2021                            | Dec 01, 2021   |

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<br>(Form 01CSI, Item S7A) | Second Interim |
|-----------------------------------------|----------------|
| 10,767.00                               | 10,767.00      |
| 10,767.00                               | 10,767.00      |
| 10,767.00                               | 10,767.00      |

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)  
(Funds 01-70, objects 3701-3752)  
Current Year (2021-22)  
1st Subsequent Year (2022-23)  
2nd Subsequent Year (2023-24)

|           |           |
|-----------|-----------|
| 34,526.00 | 34,048.00 |
| 34,526.00 | 34,526.00 |
| 27,026.00 | 27,026.00 |

- 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)

|           |           |
|-----------|-----------|
| 34,526.00 | 34,526.00 |
| 34,526.00 | 34,526.00 |
| 27,026.00 | 27,026.00 |

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

|   |   |
|---|---|
| 4 | 4 |
| 4 | 4 |
| 4 | 4 |

4. Comments:

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

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

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

|    |
|----|
| No |
|----|

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

|     |
|-----|
| n/a |
|-----|

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

|     |
|-----|
| n/a |
|-----|

2. Self-Insurance Liabilities

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

| First Interim<br>(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<br>(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)<br>(2020-21) | Current Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|------------------------------------------------------------------------------|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 7.4                                   | 8.4                       | 8.4                              | 8.4                              |

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

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

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)?

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

#### Multiyear Agreement

Total cost of salary settlement

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

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

#### Negotiations Not Settled

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

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

6. Amount included for any tentative salary schedule increases

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

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

| Current Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(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:

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**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<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(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<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(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.):

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

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

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

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

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

If No, continue with section S8B.

Yes

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

|                                                     | Prior Year (2nd Interim)<br>(2020-21) | Current Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|-----------------------------------------------------|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 21.8                                  | 28.0                      | 27.0                             | 27.0                             |

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:

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

#### Multiyear Agreement

Total cost of salary settlement

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

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

### Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

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

| Current Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(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<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(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<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(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.):

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

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

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

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

Yes

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

If No, continue with section S8C.

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

|                                                                  | Prior Year (2nd Interim)<br>(2020-21) | Current Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|------------------------------------------------------------------|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 7.0                                   | 7.0                       | 7.5                              | 7.0                              |

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 question 2.

n/a

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

### Negotiations Settled Since 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")

|  |  |  |
|--|--|--|
|  |  |  |
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|  |  |  |

### Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

## S9. Status of Other Funds

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

### S9A. Identification of Other Funds with Negative Ending Fund Balances

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

- 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.

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

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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

**Comments:**  
(optional)

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

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