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

Signed: _____ Date: _____
County Superintendent or Designee

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

To the State Superintendent of Public Instruction:
This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: March 10, 2021 Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Brenda Corona Telephone: 925-942-3320

Title: Director, Internal Business E-mail: bcorona@cccoe.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	25,633,853.00	28,827,531.50	44,219,041.15	28,827,531.50	0.00	0.0%
2) Federal Revenue		8100-8299	2,858,582.00	4,992,101.00	1,407,167.50	4,992,101.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,611,637.00	14,132,368.00	7,954,641.93	14,132,368.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,895,794.00	23,810,146.00	10,125,960.37	23,810,146.00	0.00	0.0%
5) TOTAL, REVENUES			65,999,866.00	71,762,146.50	63,706,810.95	71,762,146.50		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	13,283,788.00	13,141,444.91	7,183,906.80	13,141,444.91	0.00	0.0%
2) Classified Salaries		2000-2999	15,378,826.00	15,812,035.00	8,730,223.48	15,812,035.00	0.00	0.0%
3) Employee Benefits		3000-3999	16,771,025.00	16,662,942.09	9,184,655.71	16,662,942.09	0.00	0.0%
4) Books and Supplies		4000-4999	1,772,458.00	2,715,453.00	1,193,812.83	2,715,453.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	17,417,006.00	18,687,703.00	2,117,454.39	18,687,703.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,281,650.00	1,278,295.00	21,644.70	1,278,295.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	885,133.00	975,592.00	177,605.73	975,592.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(490,304.00)	(521,360.00)	(231,561.96)	(521,360.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			66,299,582.00	68,752,105.00	28,377,741.68	68,752,105.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(299,716.00)	3,010,041.50	35,329,069.27	3,010,041.50		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,994,799.00	2,647,521.00	0.00	2,647,521.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,994,799.00)	(2,647,521.00)	0.00	(2,647,521.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,294,515.00)	362,520.50	35,329,069.27	362,520.50		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,826,923.35	26,827,688.98		26,827,688.98	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)			22,826,923.35	26,827,688.98		26,827,688.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,826,923.35	26,827,688.98		26,827,688.98		
2) Ending Balance, June 30 (E + F1e)			20,532,408.35	27,190,209.48		27,190,209.48		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	13,139,795.54	16,075,937.14		16,075,937.14		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	2,766,755.00	3,409,370.00		3,409,370.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,097,663.00	4,125,126.00		4,125,126.00		
Unassigned/Unappropriated Amount		9790	518,194.81	3,569,776.34		3,569,776.34		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	24,480,471.00	27,674,149.50	44,219,041.15	27,674,149.50	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	512,344.00	543,446.00	233,552.74	543,446.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,434,187.00	5,070,909.00	2,349,119.83	5,070,909.00	0.00	0.0%
5) TOTAL, REVENUES			29,427,002.00	33,288,504.50	46,801,713.72	33,288,504.50		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,674,578.00	3,628,501.00	1,972,477.35	3,628,501.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,450,727.00	7,564,115.00	4,446,489.51	7,564,115.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,721,743.00	6,043,017.00	4,231,009.70	6,043,017.00	0.00	0.0%
4) Books and Supplies		4000-4999	342,728.00	327,928.00	56,501.43	327,928.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,118,797.00	7,654,186.00	988,115.09	7,654,186.00	0.00	0.0%
6) Capital Outlay		6000-6999	201,650.00	191,650.00	0.00	191,650.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	534,249.00	624,708.00	1,503.42	624,708.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,320,837.00)	(3,049,160.00)	(1,379,971.42)	(3,049,160.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			22,723,635.00	22,984,945.00	10,316,125.08	22,984,945.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,703,367.00	10,303,559.50	36,485,588.64	10,303,559.50		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,992,356.00	2,645,078.00	0.00	2,645,078.00	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	(5,366,231.00)	(5,508,844.00)	(18,738.59)	(5,508,844.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,358,587.00)	(8,153,922.00)	(18,738.59)	(8,153,922.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(655,220.00)	2,149,637.50	36,466,850.05	2,149,637.50		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,047,832.81	8,964,635.65		8,964,635.65	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)			8,047,832.81	8,964,635.65		8,964,635.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,047,832.81	8,964,635.65		8,964,635.65		
2) Ending Balance, June 30 (E + F1e)			7,392,612.81	11,114,273.15		11,114,273.15		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	2,766,755.00	3,409,370.00		3,409,370.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,097,663.00	4,125,126.00		4,125,126.00		
Unassigned/Unappropriated Amount		9790	518,194.81	3,569,777.15		3,569,777.15		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,153,382.00	1,153,382.00	0.00	1,153,382.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,858,582.00	4,992,101.00	1,407,167.50	4,992,101.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,099,293.00	13,588,922.00	7,721,089.19	13,588,922.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,461,607.00	18,739,237.00	7,776,840.54	18,739,237.00	0.00	0.0%
5) TOTAL, REVENUES			36,572,864.00	38,473,642.00	16,905,097.23	38,473,642.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,609,210.00	9,512,943.91	5,211,429.45	9,512,943.91	0.00	0.0%
2) Classified Salaries		2000-2999	7,928,099.00	8,247,920.00	4,283,733.97	8,247,920.00	0.00	0.0%
3) Employee Benefits		3000-3999	11,049,282.00	10,619,925.09	4,953,646.01	10,619,925.09	0.00	0.0%
4) Books and Supplies		4000-4999	1,429,730.00	2,387,525.00	1,137,311.40	2,387,525.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,298,209.00	11,033,517.00	1,129,339.30	11,033,517.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,080,000.00	1,086,645.00	21,644.70	1,086,645.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	350,884.00	350,884.00	176,102.31	350,884.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,830,533.00	2,527,800.00	1,148,409.46	2,527,800.00	0.00	0.0%
9) TOTAL, EXPENDITURES			43,575,947.00	45,767,160.00	18,061,616.60	45,767,160.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,003,083.00)	(7,293,518.00)	(1,156,519.37)	(7,293,518.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,443.00	2,443.00	0.00	2,443.00	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	5,366,231.00	5,508,844.00	18,738.59	5,508,844.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,363,788.00	5,506,401.00	18,738.59	5,506,401.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,639,295.00)	(1,787,117.00)	(1,137,780.78)	(1,787,117.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,779,090.54	17,863,053.33		17,863,053.33	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)			14,779,090.54	17,863,053.33		17,863,053.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,779,090.54	17,863,053.33		17,863,053.33		
2) Ending Balance, June 30 (E + F1e)			13,139,795.54	16,075,936.33		16,075,936.33		
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	13,139,795.54	16,075,937.14		16,075,937.14		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.81)		(0.81)		

Resource	Description	2020-21 Projected Year Totals
5640	Medi-Cal Billing Option	170,863.84
6015	Adults in Correctional Facilities	369,868.73
6300	Lottery: Instructional Materials	163,754.15
6500	Special Education	3,185,992.47
7311	Classified School Employee Professional De	31,112.79
7810	Other Restricted State	209,945.97
8150	Ongoing & Major Maintenance Account (RM	900,324.23
9010	Other Restricted Local	11,044,074.96
Total, Restricted Balance		16,075,937.14

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	807,088.00	869,827.00	451,296.90	869,827.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,088,293.00	1,012,241.00	111,373.35	1,012,241.00	0.00	0.0%
3) Other State Revenue		8300-8599	540,203.00	212,263.00	99,691.19	212,263.00	0.00	0.0%
4) Other Local Revenue		8600-8799	497,594.00	550,053.00	(66,649.41)	550,053.00	0.00	0.0%
5) TOTAL, REVENUES			2,933,178.00	2,644,384.00	595,712.03	2,644,384.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,401,336.00	1,206,419.00	668,061.14	1,206,419.00	0.00	0.0%
2) Classified Salaries		2000-2999	595,697.00	591,888.00	307,231.03	591,888.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,271,274.00	1,077,382.00	501,132.98	1,077,382.00	0.00	0.0%
4) Books and Supplies		4000-4999	87,509.00	64,465.00	43,516.79	64,465.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	285,169.00	359,134.00	168,466.05	359,134.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	288,409.00	294,034.00	140,211.01	294,034.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,929,394.00	3,593,322.00	1,828,619.00	3,593,322.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(996,216.00)	(948,938.00)	(1,232,906.97)	(948,938.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	994,799.00	947,521.00	0.00	947,521.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			994,799.00	947,521.00	0.00	947,521.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,417.00)	(1,417.00)	(1,232,906.97)	(1,417.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	519,414.78	509,179.73		509,179.73	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)			519,414.78	509,179.73		509,179.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			519,414.78	509,179.73		509,179.73		
2) Ending Balance, June 30 (E + F1e)			517,997.78	507,762.73		507,762.73		
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	17,997.48	7,762.73		7,762.73		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	500,000.00		500,000.00		
d) Assigned								
Other Assignments		9780	500,000.34	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(0.04)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	848,687.00	943,962.00	550,642.00	943,962.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			848,687.00	943,962.00	550,642.00	943,962.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	174,247.00	179,416.00	81,466.11	179,416.00	0.00	0.0%
2) Classified Salaries		2000-2999	224,279.00	235,693.00	137,615.12	235,693.00	0.00	0.0%
3) Employee Benefits		3000-3999	257,633.00	248,367.00	138,665.40	248,367.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	500.00	0.00	500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	278,203.00	247,447.00	88,824.30	247,447.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	142,864.00	142,864.00	142,864.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	30,807.00	30,303.00	14,488.85	30,303.00	0.00	0.0%
9) TOTAL, EXPENDITURES			965,169.00	1,084,590.00	603,923.78	1,084,590.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(116,482.00)	(140,628.00)	(53,281.78)	(140,628.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(116,482.00)	(140,628.00)	(53,281.78)	(140,628.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	141,688.49	261,079.16		261,079.16	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			141,688.49	261,079.16		261,079.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			141,688.49	261,079.16		261,079.16		
2) Ending Balance, June 30 (E + F1e)			25,206.49	120,451.16		120,451.16		
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	25,206.49	120,451.16		120,451.16		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	380,896.00	604,696.00	151,709.22	604,696.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,325,218.00	1,864,110.00	524,857.57	1,864,110.00	0.00	0.0%
4) Other Local Revenue		8600-8799	679,745.00	468,081.00	64,866.00	468,081.00	0.00	0.0%
5) TOTAL, REVENUES			2,385,859.00	2,936,887.00	741,432.79	2,936,887.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	131,958.00	123,770.00	58,637.64	123,770.00	0.00	0.0%
2) Classified Salaries		2000-2999	369,373.00	422,088.00	234,051.70	422,088.00	0.00	0.0%
3) Employee Benefits		3000-3999	271,715.00	275,693.00	144,051.77	275,693.00	0.00	0.0%
4) Books and Supplies		4000-4999	53,932.00	21,730.00	2,516.48	21,730.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,387,793.00	1,896,583.00	692,073.05	1,896,583.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	171,088.00	197,023.00	76,862.10	197,023.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,385,859.00	2,936,887.00	1,208,192.74	2,936,887.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(466,759.95)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(466,759.95)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	6,924.22	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	6,924.22	10,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,000.00	10,000.00	6,924.22	10,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,000,000.00	1,700,000.00	0.00	1,700,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,000,000.00	1,700,000.00	0.00	1,700,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,010,000.00	1,710,000.00	6,924.22	1,710,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,475,561.94	5,632,221.39		5,632,221.39	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,475,561.94	5,632,221.39		5,632,221.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,475,561.94	5,632,221.39		5,632,221.39		
2) Ending Balance, June 30 (E + F1e)			6,485,561.94	7,342,221.39		7,342,221.39		
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	6,485,561.94	7,342,221.39		7,342,221.39		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	400.00	400.00	38.54	400.00	0.00	0.0%
5) TOTAL, REVENUES			400.00	400.00	38.54	400.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			400.00	400.00	38.54	400.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			400.00	400.00	38.54	400.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,179.62	28,130.01		28,130.01	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,179.62	28,130.01		28,130.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,179.62	28,130.01		28,130.01		
2) Ending Balance, June 30 (E + F1e)			28,579.62	28,530.01		28,530.01		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	28,579.62	28,530.01		28,530.01		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	105.00	123.41	123.41	123.41	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	105.00	123.41	123.41	123.41	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	187.00	190.37	190.37	190.37	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	17.00	18.05	18.05	18.05	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	204.00	208.42	208.42	208.42	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	309.00	331.83	331.83	331.83	0.00	0%
4. Adults in Correctional Facilities	570.00	259.00	259.00	259.00	0.00	0%
5. County Operations Grant ADA	170,323.00	170,323.00	170,323.00	170,323.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	30.00	35.36	35.36	35.36	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	30.00	35.36	35.36	35.36	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	75.00	76.08	76.08	76.08	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	75.00	76.08	76.08	76.08	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	105.00	111.44	111.44	111.44	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	105.00	111.44	111.44	111.44	0.00	0%

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			25,729,333.00	23,653,072.92	24,636,304.52	26,499,993.85	26,362,741.24	26,445,900.20	25,429,337.55	46,380,574.74
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		704,772.50	0.00	715,586.50	2,547,640.60	1,273,820.30	1,281,727.30	1,273,820.30	0.00
Property Taxes	8020-8079		0.00	35,664,056.48	0.00	0.00	923,764.47	668,083.11	(834,230.41)	117,664.71
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	(9,768,640.00)
Federal Revenue	8100-8299		236,887.35	(690,518.18)	1,229,027.96	38,511.96	266,792.35	226,493.21	99,972.85	143,667.10
Other State Revenue	8300-8599		145,405.75	1,857,174.28	3,140,949.75	426,296.43	1,447,768.41	253,611.35	910,197.96	323,249.25
Other Local Revenue	8600-8799		317,621.37	224,069.56	681,526.04	1,120,245.50	1,413,120.24	1,071,989.17	5,297,388.49	2,533,716.17
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,404,686.97	37,054,782.14	5,767,090.25	4,132,694.49	5,325,265.77	3,501,904.14	6,747,149.19	(6,650,342.77)
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,071,593.38	981,059.59	1,008,350.41	1,031,215.23	994,152.58	1,064,216.73	1,033,318.88	998,394.77
Classified Salaries	2000-2999		1,259,639.01	1,180,764.00	1,218,590.91	1,254,752.87	1,321,529.47	1,263,704.73	1,231,242.49	1,217,974.29
Employee Benefits	3000-3999		2,862,410.73	(479,563.48)	1,192,930.31	1,178,288.12	1,213,649.45	1,222,060.04	1,994,880.54	1,225,353.61
Books and Supplies	4000-4999		6,001.02	90,608.72	141,247.05	244,453.88	410,514.49	143,625.10	157,362.57	121,583.51
Services	5000-5999		228,953.13	39,755.74	446,278.40	(855,574.11)	600,718.21	818,522.37	838,800.65	498,719.20
Capital Outlay	6000-6599		0.00	190,344.24	19,118.25	(209,462.49)	13,279.95	119.70	8,245.05	0.00
Other Outgo	7000-7499		1,443.42	174,658.89	(85,507.18)	1,495.29	0.00	(74,050.55)	(71,996.10)	176,224.62
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	24.12	0.00	0.00	0.00
TOTAL DISBURSEMENTS			5,430,040.69	2,177,627.70	3,941,008.15	2,645,168.79	4,553,868.27	4,438,198.12	5,191,854.08	4,238,250.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199		0.00	0.00	(376.09)	0.00	(2,917.87)	0.00	0.00	(2,177.23)
Accounts Receivable	9200-9299		3,689,177.90	4,596,278.14	37,651.59	(60,727.16)	(685,320.67)	591,174.54	(12,616.63)	(2,092,770.21)
Due From Other Funds	9310		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340		0.00	(35,664,056.48)	0.00	0.00	0.00	(671,443.21)	19,405,959.60	(9,854.76)
Deferred Outflows of Resources	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	3,689,177.90	(31,067,778.34)	37,275.50	(60,727.16)	(688,238.54)	(80,268.67)	19,393,342.97	(2,104,802.20)
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		1,740,084.26	2,286,548.34	(331.73)	1,564,051.15	0.00	0.00	(2,599.11)	(1,037.38)
Due To Other Funds	9610		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650		0.00	539,596.16	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	1,740,084.26	2,826,144.50	(331.73)	1,564,051.15	0.00	0.00	(2,599.11)	(1,037.38)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	1,949,093.64	(33,893,922.84)	37,607.23	(1,624,778.31)	(688,238.54)	(80,268.67)	19,395,942.08	(2,103,764.82)
E. NET INCREASE/DECREASE (B - C + D)			(2,076,260.08)	983,231.60	1,863,689.33	(137,252.61)	83,158.96	(1,016,562.65)	20,951,237.19	(12,992,357.59)
F. ENDING CASH (A + E)			23,653,072.92	24,636,304.52	26,499,993.85	26,362,741.24	26,445,900.20	25,429,337.55	46,380,574.74	33,388,217.15
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		33,388,217.15	31,274,533.71	29,954,864.88	45,230,245.94				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,794,359.50	1,475,000.00	1,034,748.70	1,507,173.80			13,608,649.50	13,608,649.50
Property Taxes	8020-8079	0.00	0.00	0.00	62,038.64			36,601,377.00	36,601,377.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	(11,613,855.00)			(21,382,495.00)	(21,382,495.00)
Federal Revenue	8100-8299	736,977.51	736,977.51	736,977.51	1,230,333.87			4,992,101.00	4,992,101.00
Other State Revenue	8300-8599	1,450,000.82	1,555,456.82	1,405,006.00	1,217,251.18			14,132,368.00	14,132,368.00
Other Local Revenue	8600-8799	1,416,408.20	3,286,977.00	3,291,671.26	3,155,413.00			23,810,146.00	23,810,146.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		5,397,746.03	7,054,411.33	6,468,403.47	(4,441,644.51)	0.00	0.00	71,762,146.50	71,762,146.50
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,161,215.00	1,186,278.62	1,258,350.41	1,353,299.31			13,141,444.91	13,141,444.91
Classified Salaries	2000-2999	1,521,529.47	1,521,529.47	1,521,529.47	1,299,248.82			15,812,035.00	15,812,035.00
Employee Benefits	3000-3999	1,515,949.00	1,513,949.00	1,513,823.71	1,709,211.06			16,662,942.09	16,662,942.09
Books and Supplies	4000-4999	153,057.82	410,514.49	410,514.49	425,969.86			2,715,453.00	2,715,453.00
Services	5000-5999	3,999,059.00	4,108,901.63	3,999,599.00	3,963,969.78			18,687,703.00	18,687,703.00
Capital Outlay	6000-6599	333,379.00	290,203.34	319,344.00	313,723.96			1,278,295.00	1,278,295.00
Other Outgo	7000-7499	(85,507.00)	170,434.00	125,507.00	121,529.61			454,232.00	454,232.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	2,647,521.00			2,647,521.00	2,647,521.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	(24.12)			0.00	0.00
TOTAL DISBURSEMENTS		8,598,682.29	9,201,810.55	9,148,668.08	11,834,449.28	0.00	0.00	71,399,626.00	71,399,626.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							(5,471.19)	
Accounts Receivable	9200-9299	877,952.82	827,730.39	1,327,852.82	1,368,388.84			10,464,772.37	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340	209,300.00	0.00	16,627,792.85	102,302.00			0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		1,087,252.82	827,730.39	17,955,645.67	1,470,690.84	0.00	0.00	10,459,301.18	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599					3,234,633.51		8,821,349.04	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							539,596.16	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	3,234,633.51	0.00	9,360,945.20	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		1,087,252.82	827,730.39	17,955,645.67	1,470,690.84	(3,234,633.51)	0.00	1,098,355.98	
E. NET INCREASE/DECREASE (B - C + D)		(2,113,683.44)	(1,319,668.83)	15,275,381.06	(14,805,402.95)	(3,234,633.51)	0.00	1,460,876.48	362,520.50
F. ENDING CASH (A + E)		31,274,533.71	29,954,864.88	45,230,245.94	30,424,842.99				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								27,190,209.48	

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		170,323.00	0.00%	170,323.00	0.00%	170,323.00
(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	28,827,531.50	-4.17%	27,624,002.00	-0.19%	27,571,138.00
2. Federal Revenues	8100-8299	4,992,101.00	-29.41%	3,523,834.00	-24.05%	2,676,300.00
3. Other State Revenues	8300-8599	14,132,368.00	-10.55%	12,641,720.00	0.00%	12,641,720.00
4. Other Local Revenues	8600-8799	23,810,146.00	0.76%	23,991,497.00	1.23%	24,286,793.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		71,762,146.50	-5.55%	67,781,053.00	-0.89%	67,175,951.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,141,444.91		13,454,471.00
b. Step & Column Adjustment				313,026.09		132,960.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,141,444.91	2.38%	13,454,471.00	0.99%	13,587,431.00
2. Classified Salaries						
a. Base Salaries				15,812,035.00		15,561,323.00
b. Step & Column Adjustment				203,611.00		183,845.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(454,323.00)		(119,042.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,812,035.00	-1.59%	15,561,323.00	0.42%	15,626,126.00
3. Employee Benefits	3000-3999	16,662,942.09	3.38%	17,226,304.00	5.04%	18,094,682.00
4. Books and Supplies	4000-4999	2,715,453.00	-29.92%	1,903,062.00	-3.37%	1,838,878.00
5. Services and Other Operating Expenditures	5000-5999	18,687,703.00	-13.86%	16,098,199.00	5.84%	17,037,663.00
6. Capital Outlay	6000-6999	1,278,295.00	0.00%	1,278,295.00	0.00%	1,278,295.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	975,592.00	-6.75%	909,691.00	-1.44%	896,613.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(521,360.00)	-11.72%	(460,271.00)	-9.83%	(415,027.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,647,521.00	0.00%	2,647,521.00	0.00%	2,647,521.00
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)		71,399,626.00	-3.90%	68,618,595.00	2.88%	70,592,182.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		362,520.50		(837,542.00)		(3,416,231.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		26,827,688.98		27,190,209.48		26,352,667.48
2. Ending Fund Balance (Sum lines C and D1)		27,190,209.48		26,352,667.48		22,936,436.48
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740	16,075,937.14		14,514,213.33		12,274,472.33
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	3,409,370.00		3,214,680.00		3,195,844.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,125,126.00		3,958,264.00		4,076,680.00
2. Unassigned/Unappropriated	9790	3,569,776.34		4,655,510.15		3,379,440.15
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		27,190,209.48		26,352,667.48		22,936,436.48

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,125,126.00		3,958,264.00		4,076,680.00
c. Unassigned/Unappropriated	9790	3,569,777.15		4,655,510.15		3,379,440.15
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.81)		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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		7,694,902.34		8,613,774.15		7,456,120.15
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.78%		12.55%		10.56%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
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)		71,399,626.00		68,618,595.00		70,592,182.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		71,399,626.00		68,618,595.00		70,592,182.00
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)		71,399,626.00		68,618,595.00		70,592,182.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		2%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,427,992.52		2,058,557.85		2,117,765.46
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		2,132,000.00		632,000.00		632,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,132,000.00		2,058,557.85		2,117,765.46
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		170,323.00	0.00%	170,323.00	0.00%	170,323.00
(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	27,674,149.50	-4.35%	26,470,620.00	-0.20%	26,417,756.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	543,446.00	0.00%	543,446.00	0.00%	543,446.00
4. Other Local Revenues	8600-8799	5,070,909.00	1.08%	5,125,543.00	0.58%	5,155,207.00
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	(5,508,844.00)	9.30%	(6,021,153.00)	-7.58%	(5,564,592.00)
6. Total (Sum lines A1 thru A5c)		27,779,660.50	-5.98%	26,118,456.00	1.66%	26,551,817.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,628,501.00		3,664,383.00
b. Step & Column Adjustment				35,882.00		35,635.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,628,501.00	0.99%	3,664,383.00	0.97%	3,700,018.00
2. Classified Salaries						
a. Base Salaries				7,564,115.00		7,767,726.00
b. Step & Column Adjustment				203,611.00		183,845.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,564,115.00	2.69%	7,767,726.00	2.37%	7,951,571.00
3. Employee Benefits	3000-3999	6,043,017.00	5.94%	6,401,884.00	8.04%	6,916,641.00
4. Books and Supplies	4000-4999	327,928.00	-1.39%	323,361.00	0.40%	324,664.00
5. Services and Other Operating Expenditures	5000-5999	7,654,186.00	-10.77%	6,829,948.00	23.28%	8,419,942.00
6. Capital Outlay	6000-6999	191,650.00	0.00%	191,650.00	0.00%	191,650.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	624,708.00	-10.55%	558,807.00	-2.34%	545,729.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,049,160.00)	-1.99%	(2,988,562.00)	-0.72%	(2,966,986.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,645,078.00	0.00%	2,645,078.00	0.00%	2,645,078.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		25,630,023.00	-0.92%	25,394,275.00	9.19%	27,728,307.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		2,149,637.50		724,181.00		(1,176,490.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		8,964,635.65		11,114,273.15		11,838,454.15
2. Ending Fund Balance (Sum lines C and D1)		11,114,273.15		11,838,454.15		10,661,964.15
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				0.00
2. Other Commitments	9760	3,409,370.00		3,214,680.00		3,195,844.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,125,126.00		3,958,264.00		4,076,680.00
2. Unassigned/Unappropriated	9790	3,569,777.15		4,655,510.15		3,379,440.15
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,114,273.15		11,838,454.15		10,661,964.15

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,125,126.00		3,958,264.00		4,076,680.00
c. Unassigned/Unappropriated	9790	3,569,777.15		4,655,510.15		3,379,440.15
(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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		7,694,903.15		8,613,774.15		7,456,120.15

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,153,382.00	0.00%	1,153,382.00	0.00%	1,153,382.00
2. Federal Revenues	8100-8299	4,992,101.00	-29.41%	3,523,834.00	-24.05%	2,676,300.00
3. Other State Revenues	8300-8599	13,588,922.00	-10.97%	12,098,274.00	0.00%	12,098,274.00
4. Other Local Revenues	8600-8799	18,739,237.00	0.68%	18,865,954.00	1.41%	19,131,586.00
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	5,508,844.00	9.30%	6,021,153.00	-7.58%	5,564,592.00
6. Total (Sum lines A1 thru A5c)		43,982,486.00	-5.27%	41,662,597.00	-2.49%	40,624,134.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,512,943.91		9,790,088.00
b. Step & Column Adjustment				277,144.09		97,325.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,512,943.91	2.91%	9,790,088.00	0.99%	9,887,413.00
2. Classified Salaries						
a. Base Salaries				8,247,920.00		7,793,597.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(454,323.00)		(119,042.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,247,920.00	-5.51%	7,793,597.00	-1.53%	7,674,555.00
3. Employee Benefits	3000-3999	10,619,925.09	1.93%	10,824,420.00	3.27%	11,178,041.00
4. Books and Supplies	4000-4999	2,387,525.00	-33.84%	1,579,701.00	-4.15%	1,514,214.00
5. Services and Other Operating Expenditures	5000-5999	11,033,517.00	-16.00%	9,268,251.00	-7.02%	8,617,721.00
6. Capital Outlay	6000-6999	1,086,645.00	0.00%	1,086,645.00	0.00%	1,086,645.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	350,884.00	0.00%	350,884.00	0.00%	350,884.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,527,800.00	0.02%	2,528,291.00	0.94%	2,551,959.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,443.00	0.00%	2,443.00	0.00%	2,443.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		45,769,603.00	-5.56%	43,224,320.00	-0.83%	42,863,875.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,787,117.00)		(1,561,723.00)		(2,239,741.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		17,863,053.33		16,075,936.33		14,514,213.33
2. Ending Fund Balance (Sum lines C and D1)		16,075,936.33		14,514,213.33		12,274,472.33
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	16,075,937.14		14,514,213.33		12,274,472.33
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	(0.81)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		16,075,936.33		14,514,213.33		12,274,472.33

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Assumptions are based on School Services Dartboard. Decreases are due to cost shifting to unrestricted resources and one time funding ending.

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 First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI) (Form MYPI)	Percent Change	Status
County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)				
Current Year (2020-21)	123.41	123.41	0.0%	Met
1st Subsequent Year (2021-22)	123.41	123.41	0.0%	Met
2nd Subsequent Year (2022-23)	123.41	123.41	0.0%	Met
District Funded County Program ADA (Form AI, Line B2g)				
Current Year (2020-21)	208.42	208.42	0.0%	Met
1st Subsequent Year (2021-22)	208.42	208.42	0.0%	Met
2nd Subsequent Year (2022-23)	208.42	208.42	0.0%	Met
County Operations Grant ADA (Form AI, Line B5)				
Current Year (2020-21)	170,332.00	170,323.00	0.0%	Met
1st Subsequent Year (2021-22)	170,332.00	170,323.00	0.0%	Met
2nd Subsequent Year (2022-23)	170,332.00	170,323.00	0.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)				
Current Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) First Interim (Form 01CSI, Item 2A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2020-21)	44,276,153.00	50,210,026.50	13.4%	Not Met
1st Subsequent Year (2021-22)	43,815,153.00	48,010,112.00	9.6%	Not Met
2nd Subsequent Year (2022-23)	43,815,153.00	48,010,112.00	9.6%	Not Met

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

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

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

Explanation:
(required if NOT met)

Both LCFF revenue and Property Taxes are projected to be higher based on 2019-20 P-1 tax data and current LCFF actuals.

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.

	Salaries and Benefits			
	First Interim (Form 01I, Objects 1000-3999) (Form 01CSI, Item 3A)	Second Interim Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Fiscal Year			Percent Change	Status
Current Year (2020-21)	44,739,828.00	45,616,422.00	2.0%	Met
1st Subsequent Year (2021-22)	46,178,145.91	46,242,098.00	0.1%	Met
2nd Subsequent Year (2022-23)	47,038,329.91	47,308,239.00	0.6%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2020-21)	4,489,544.00	4,992,101.00	11.2%	Yes
1st Subsequent Year (2021-22)	3,032,472.00	3,523,834.00	16.2%	Yes
2nd Subsequent Year (2022-23)	2,251,478.00	2,676,300.00	18.9%	Yes

Explanation: (required if Yes)
Variances are due to one-time COVID LLM funding and unspent revenue from prior year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	14,301,562.00	14,132,368.00	-1.2%	No
1st Subsequent Year (2021-22)	9,930,462.00	12,641,720.00	27.3%	Yes
2nd Subsequent Year (2022-23)	9,931,566.00	12,641,720.00	27.3%	Yes

Explanation: (required if Yes)
No longer projecting to cut CTEIG and K-12 SWP grant funding by $3.1million in out years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	22,947,534.00	23,810,146.00	3.8%	No
1st Subsequent Year (2021-22)	22,778,806.00	23,991,497.00	5.3%	Yes
2nd Subsequent Year (2022-23)	23,180,782.00	24,286,793.00	4.8%	No

Explanation: (required if Yes)
Special Education SDC district billing will increase due to schools re-opening.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	2,656,713.00	2,715,453.00	2.2%	No
1st Subsequent Year (2021-22)	2,087,693.00	1,903,062.00	-8.8%	Yes
2nd Subsequent Year (2022-23)	1,998,939.00	1,838,878.00	-8.0%	Yes

Explanation: (required if Yes)
Variances are mainly due to partial reduction in one time COVID LLM funding expenditures and distance learning.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	18,162,530.00	18,687,703.00	2.9%	No
1st Subsequent Year (2021-22)	13,583,900.00	16,098,199.00	18.5%	Yes
2nd Subsequent Year (2022-23)	13,739,643.00	17,037,663.00	24.0%	Yes

Explanation: (required if Yes)
Variances are mainly due to having projected lower expenditures due to State cuts for CTEIG and K-12 SWP grants in 1st interim, no longer projecting these large cuts.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2020-21)	41,738,640.00	42,934,615.00	2.9%	Met
1st Subsequent Year (2021-22)	35,741,740.00	40,157,051.00	12.4%	Not Met
2nd Subsequent Year (2022-23)	35,363,826.00	39,604,813.00	12.0%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2020-21)	20,819,243.00	21,403,156.00	2.8%	Met
1st Subsequent Year (2021-22)	15,671,593.00	18,001,261.00	14.9%	Not Met
2nd Subsequent Year (2022-23)	15,738,582.00	18,876,541.00	19.9%	Not Met

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

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

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

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

Variances are due to one-time COVID LLM funding and unspent revenue from prior year.

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

No longer projecting to cut CTEIG and K-12 SWP grant funding by $3.1million in out years.

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

Special Education SDC district billing will increase due to schools re-opening.

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)

Variances are mainly due to partial reduction in one time COVID LLM funding expenditures and distance learning.

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

Variances are mainly due to having projected lower expenditures due to State cuts for CTEIG and K-12 SWP grants in 1st interim, no longer projecting these large cuts.

5. CRITERION: Facilities Maintenance

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

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

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

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

		Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	746,218.05	1,500,000.00	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		1,500,000.00	

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

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

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

6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	10.8%	12.6%	10.6%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	3.6%	4.2%	3.5%

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

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

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

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

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 Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2020-21)	2,149,637.50	25,630,023.00	N/A	Met
1st Subsequent Year (2021-22)	724,181.00	25,394,275.00	N/A	Met
2nd Subsequent Year (2022-23)	(1,176,490.00)	27,728,307.00	4.2%	Not Met

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

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

1a. 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)

Deficit spending is due to the following: health benefit increases, STRS/PERS rate increases, step/column movement, as well as restricted programs. Also, board election costs of $500,000 are budgeted in 20/21 as well as 22/23, and an increase of $700,000 was made to OPEB.

7. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 01I, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2020-21)	27,190,209.48	Met
1st Subsequent Year (2021-22)	26,352,667.48	Met
2nd Subsequent Year (2022-23)	22,936,436.48	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2020-21)	30,424,842.99	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[1] 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[2]:

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

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	71,399,626	68,618,595	70,592,182
County Office's Reserve Standard Percentage Level:	**2%**	**3%**	**3%**

8A. Calculating the County Office's Reserve Standard

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

		Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.	Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	71,399,626.00	68,618,595.00	70,592,182.00
2.	Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	71,399,626.00	68,618,595.00	70,592,182.00
4.	Reserve Standard Percentage Level	2%	3%	3%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	1,427,992.52	2,058,557.85	2,117,765.46
6.	Reserve Standard - by Amount (From percentage level chart above)	2,132,000.00	632,000.00	632,000.00
7.	**County Office's Reserve Standard (Greater of Line A5 or Line A6)**	**2,132,000.00**	**2,058,557.85**	**2,117,765.46**

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

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

	Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.	County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		0.00
2.	County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	4,125,126.00	3,958,264.00	4,076,680.00
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	3,569,777.15	4,655,510.15	3,379,440.15
4.	County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.81)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8.	County Office's Available Reserve Amount (Lines B1 thru B7)	7,694,902.34	8,613,774.15	7,456,120.15
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	10.78%	12.55%	10.56%
	County Office's Reserve Standard (Section 8A, Line 7):	**2,132,000.00**	**2,058,557.85**	**2,117,765.46**
	Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget? **No**

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent? **No**

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

S3. Temporary Interfund Borrowings

1a. Does your county office have projected temporary borrowings between funds? (Refer to Education Code Section 42603) **No**

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your county office have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? **No**

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)**					
Current Year (2020-21)	(5,225,976.00)	(5,528,750.00)	5.8%	302,774.00	Not Met
1st Subsequent Year (2021-22)	(5,730,288.00)	(6,021,153.00)	5.1%	290,865.00	Not Met
2nd Subsequent Year (2022-23)	(5,540,233.00)	(5,564,592.00)	0.4%	24,359.00	Met
1b. **Transfers In, County School Service Fund ***					
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1c. **Transfers Out, County School Service Fund ***					
Current Year (2020-21)	1,972,745.00	2,647,521.00	34.2%	674,776.00	Not Met
1st Subsequent Year (2021-22)	1,972,745.00	2,647,521.00	34.2%	674,776.00	Not Met
2nd Subsequent Year (2022-23)	1,972,745.00	2,647,521.00	34.2%	674,776.00	Not Met

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections that may impact the county school service fund operational budget? No

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

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

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

1a. 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)

With State reductions in funding, it is anticipated that contributions to support restricted programs will increase.

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

Explanation:
(required if NOT met)

For 1st Interim, all three years are reported as $2,672,745. The contribution to FD 09 has incrreased for transfers out and our OPEB contribution has increased by $700,000 for all three years.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the current year and two subsequent fiscal years.

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

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

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

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

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

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? — No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		various	Programs OBJ 1000-3999	888,280
Other Long-term Commitments (do not include OPEB):				
BANS	6	IRS subsidy/RDA revenues	01-9019 OBJ 7438 and 7439	1,426,599
TOTAL:				2,314,879

Type of Commitment (continued):	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases	12,451	1,443	0	0
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
BANS	366,171	350,884	345,495	339,895
Total Annual Payments:	378,622	352,327	345,495	339,895
Has total annual payment increased over prior year (2019-20)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	21,229,112.00	21,449,113.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	21,229,112.00	21,449,113.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Estimated	Estimated
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation		

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2020-21)	1,778,989.00	1,898,974.00
1st Subsequent Year (2021-22)	1,760,169.00	1,860,906.00
2nd Subsequent Year (2022-23)	1,754,399.00	1,855,309.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2020-21)	991,277.75	1,400,353.75
1st Subsequent Year (2021-22)	1,020,411.00	1,459,997.00
2nd Subsequent Year (2022-23)	1,047,479.00	1,507,201.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2020-21)	948,431.00	911,587.00
1st Subsequent Year (2021-22)	879,009.00	868,847.00
2nd Subsequent Year (2022-23)	802,981.00	799,987.00
d. Number of retirees receiving OPEB benefits		
Current Year (2020-21)	46/272	49/269
1st Subsequent Year (2021-22)	48/287	49/276
2nd Subsequent Year (2022-23)	45/295	41/287

4. Comments:

Additional contributions of $700,000 is made to FD 20 Postemployment Benefits which was originally $1M to meet Actuarially Determined Contributions of $1.7M.

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

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

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

   No

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

   n/a

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

   n/a

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

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

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of first interim projections? No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	92.6	92.1	90.1	90.1

1a. Have any salary and benefit negotiations been settled since first interim projections? No

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

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

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

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

4. Salary settlement:

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

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

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits 125,541

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

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

		Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	included	2,166,208	2,263,687
3.	Percent of H&W cost paid by employer	93.0%	93.0%	93.0%
4.	Percent projected change in H&W cost over prior year	included	4.5%	4.5%

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

Are any new costs negotiated since first interim projections for prior year settlements included in the interim? No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

		Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	included	101,598	102,614
3.	Percent change in step & column over prior year	included	1.0%	1.0%

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?
If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	181.3	178.0	176.4	174.4

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.

No

If No, complete questions 5 and 6.

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

Yes

Negotiations Settled Since First Interim Projections

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

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

4. Salary settlement:

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	No	No	No
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: 145,252

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

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

		Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	included	3,838,718	4,011,460
3.	Percent of H&W cost paid by employer	94.8%	94.8%	94.8%
4.	Percent projected change in H&W cost over prior year	included	4.5%	4.5%

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

Are any new costs negotiated since first interim for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			
If Yes, explain the nature of the new costs:			

Classified (Non-management) Step and Column Adjustments

		Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.	Are step & column adjustments included in the interim and MYPs?	Yes		
2.	Cost of step & column adjustments	included	216,188	218,028
3.	Percent change in step & column over prior year	included	2.0%	2.0%

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

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

Classified (Non-management) - Other

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

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

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

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

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

If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	66.2	61.1	61.1	61.1

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? n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	No	No	No
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits: 93,788

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

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	included	1,787,070	1,867,489
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	included	4.5%	4.5%

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the interm and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	included	55,007	55,371
3. Percent change in step & column over prior year	included	.05% ~ 1%	.05% ~ 1%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year? No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

End of County Office Second Interim Criteria and Standards Review