G = General Ledger Data; S = Supplemental Data

			Data Sup	plied For:	
Form	Description	2021-22 Original Budget	2021-22 Board Approved Operating Budget	2021-22 Actuals to Date	2021-22 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
081	Student Activity Special Revenue Fund				
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund	G	G	G	G
121	Child Development Fund				
13/	Cafeteria Special Revenue Fund				
141	Deferred Maintenance Fund				
151	Pupil Transportation Equipment Fund				
161	Forest Reserve Fund	G	G		G
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund			1	
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund				
251	Capital Facilities Fund				
301	State School Building Lease-Purchase Fund				1
351	County School Facilities Fund				
401	Special Reserve Fund for Capital Outlay Projects				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
761	Warrant/Pass-Through Fund				
951	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form	-			
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Page 1 of 1

Sierra County Office of Education Sierra County	Revenu	2021-22 Second Interim County School Service Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance								
Description Resour	Objec ce Codes Codes		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	8010-80	99 1,166,917.00	1,166,917.00	1,066,379.37	1,166,917.00	0.00	0.0%			
2) Federal Revenue	8100-82	99 0.00	0.00	0.00	0.00	0.00	0.0%			
3) Other State Revenue	8300-85	99 4,131.00	4,131.00	4,990.22	7,030.00	2,899.00	70,2%			
4) Other Local Revenue	8600-87	99 403,000.00	403,000.00	24,782.32	405,000.00	2,000.00	0.5%			
5) TOTAL, REVENUES		1,574,048.00	1,574,048.00	1,096,151.91	1,578,947.00		line-			
B. EXPENDITURES										
1) Certificated Salaries	1000-19	99 249,766.00	249,766.00	145,966.02	276,209.00	(26,443.00)	-10.6%			
2) Classified Salaries	2000-29	99 328,762.00	328,762.00	180,795.41	353,878.00	(25,116.00)	-7.6%			
3) Employee Benefits	3000-39	99 299,753.00	299,753.00	196,293.12	363,057.00	(63,304.00)	-21.1%			
4) Books and Supplies	4000-49	99 29,652.00	29,652.00	4,781.90	44,875.00	(15,223.00)	-51.3%			
5) Services and Other Operating Expenditures	5000-59	99 300,232 .00	300,232.00	110,059.38	396,285.00	(96,053.00)	-32.0%			
6) Capital Outlay	6000-69	99 35,000.00	35,000.00	24,036,81	35,000.00	0.00	0.0%			
 Other Outgo (excluding Transfers of Indirect Costs) 	7100-72 7400-74		24,428.00	0.00	24,428.00	0.00	0.0%			
8) Other Outgo - Transfers of Indirect Costs	7300-73	99 (27,978.00)	(27,978.00)	(889.70)	(31,724.00)	3,746.00	-13.4%			
9) TOTAL, EXPENDITURES		1,239,615.00	1,239,615.00	661,042.94	1,462,008.00					
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		334,433.00	334,433.00	435,108.97	116,939.00					
D. OTHER FINANCING SOURCES/USES										
1) Interfund Transfers a) Transfers In	8900-89	29 20,331.00	20,331.00	0.00	58,276.00	37,945.00	186.6%			
b) Transfers Out	7600-76	29 0.00	0.00	0.00	0.00	0.00	0.0%			
2) Other Sources/Uses a) Sources	8930-89	79 0.00	0.00	0.00	0.00	0.00	0.0%			
b) Uses	7630-76	99 0.00	0.00	0.00	0.00	0.00	0.0%			
3) Contributions	8980-89	(108,762.00	(108,762.00)	0.00	(180,225.00)	(71,463.00)	65.7%			
4) TOTAL, OTHER FINANCING SOURCES/USES		(88,431.00	(88,431.00)	0.00	(121,949.00)					

Page 1

Printed: 3/2/2022 11:36 AM

2021-22 Second Interim County School Service Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

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)			246,002.00	246,002.00	435,108.97	(5,010.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	0.00	0.00		3,590,517.00	3,590,517.00	Nev
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		3,590,517.00	1. 21 4. 252	24.76
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		3,590,517.00		
2) Ending Balance, June 30 (E + F1e)			246,002.00	246,002.00		3,585,507.00		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	500.00	500.00		500.00		
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	92,485.00	92,485.00		92,485.00		
OPEB	0000	9760	92,485.00					
OPEB	0000	9760		92,485.00				
OPEB d) Assigned	0000	9760				92,485.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		395,000.00		
Unassigned/Unappropriated Amount		9790	153,017.00	153,017.00		3,097,522.00		

2021-22 Second Interim County School Service Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

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)
_CFF SOURCES	00000	(0)	(67	(0)	(0)	(2)	
Dringing Association							
Principal Apportionment State Aid - Current Year	8011	915,333.00	915,333.00	910,404.00	915,333.00	0.00	0.0
Education Protection Account State Aid - Current Year	8012	183,496.00	183,496.00	113,421.00	183,496.00	0.00	0.0
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00	0.0
Tax Relief Subventions		0.00	0.00	0.00	0.00	_0.00	0.0
Homeowners' Exemptions	8021	601.00	601.00	0.00	601.00	0.00	0.0
Timber Yield Tax	8022	0.00	0.00	0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0,00,	0.00	0.00	0.0
County & District Taxes Secured Roll Taxes	8041	63,998.00	63,998,00	40,406.57	63,998.00	0.00	0.0
Unsecured Roll Taxes	8042	2,809.00	2,809.00	2,147.80	2,809.00	0.00	0.0
Prior Years' Taxes	8043	50.00	50.00	0.00	50.00	0.00	0.0
Supplemental Taxes	8044	630,00	630.00	0.00	630.00	0.00	0.0
Education Revenue Augmentation							
Fund (ERAF)	8045	0.00	0.00	0.00	0.00	0.00	0.0
Community Redevelopment Funds (SB 617/699/1992)	8047	0.00	0.00	0.00	0.00	0.00	0.0
Penalties and Interest from							
Delinquent Taxes	8048	0.00	0.00	0.00	0.00	0.00	0.0
Receipt from Co. Board of Sups.	8070	0.00	0,00	0.00	0.00	0.00	0.
/iscellaneous Funds (EC 41604) Royalties and Bonuses	8081	0.00	0.00	0.00	0.00	0.00	0.
Other In-Lieu Taxes	8082	0.00	0.00	0.00	0.00	0.00	0.
Less: Non-LCFF	CCCL	0.00	0.00	0.00	0.00	0.00	U .
(50%) Adjustment	8089	0.00	0.00	0.00	00	0.00	0.
Sublotal, LCFF Sources		1,166,917.00	1,166,917.00	1,066,379.37	1 100 017 00	0.00	
CFF Transfers		1,100,917.00	1,100,917.00	1,066,379,37	1,166,917.00	0.00	0.0
Unrestricted LCFF							
Transfers - Current Year 0000	8091	0.00	0.00	0.00	0.00	0.00	0.
All Other LCFF							
Transfers - Current Year All Other	8091	0.00	0.00	0.00	0.00	0.00	0.
Transfers to Charter Schools in Lieu of Property Taxes	8096	0.00	0.00	0.00	0.00	0.00	0,1
Property Taxes Transfers	8097	0.00	0.00	0.00	0.00	0.00	0.
LCFF/Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0.00	_0.00	0.00	0.0
TOTAL, LCFF SOURCES		1,166,917.00	1,166,917.00	1,065,379.37	1,166,917.00	0.00	0.0
EDERAL REVENUE							
Naintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	0.
Special Education Entitlement	8181	0.00	0.00	0.00	0.00	1. S. S.	
Special Education Discretionary Grants	8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs	8220	0.00	0.00	0.00	0.00		
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	1-1-2-5-5-5-5-5-5-5-5-5-5-5-5-5-5-5-5-5-	
Flood Control Funds	8270	0.00	0.00	0.00	0.00	0.00	0.0
Vildlife Reserve Funds	8280	0.00	0.00	0.00	0.00	0.00	0.0
EMA	8281	0.00	0.00	0.00	0.00	0.00	0.0
nteragency Contracts Between LEAs	8285	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0.00		
Fitle I, Part A, Basic 3010	8290						
Title I, Part D, Local Delinquent					a la card		
Programs 3025	8290		New Terrar Aut		2000		
Title II, Part A, Supporting Effective			1125	a the second of the second	St. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	No. CONTRACTOR	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totais (D)	Difference (Coi B & D) (E)	% Dlff (E/B) (F)
Title III, Part A, Immigrant Student								
Program	4201	8290		Fillen St.	RADIES			
Title III, Part A, English Learner Program	4203	8290		34.9.3	A Participation	19-20		
Public Charter Schools Grant			1.	1			- 74 B	
Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290					New York	19.204
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE				1				
Other State Apportionments								
ROC/P Entitlement						1.00	aster a Mile	
Prior Years	6360	8319	Section 200	W/2 - 19	1 200,2	C. Starter	Ser Maria	
Special Education Master Plan Current Year	6500	8311				Par and the	A. Start	
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	5 - C - S	
Mandated Costs Reimbursements		8550	1,067.00	1,067.00	3,294.00	3,500.00	2,433.00	228.09
Lottery - Unrestricted and Instructional Materia	als	8560	3.064.00	3,064.00	1,498.22	3,330.00	266.00	8.79
Tax Relief Subventions Restricted Levies - Other					14.1		N. ISTO	
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.09
After School Education and Safety (ASES)	6010	8590	1. 25 1. 1. 1.	Sec. 2 and s	1.11.15	and parts		
Charter School Facility Grant	6030	8590			1.1.1.1.214	N		
Career Technical Education Incentive Grant Program	6387	8590			5 25 A.			
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	4		15 ¹² - 1 - 5	512995 S		
California Clean Energy Jobs Act	6230	8590	N. A. F. M. H.	12.00				
Specialized Secondary	7370	8590	A Page Marchine	ASSING STOR	A CARE SALAR	S. Starting		
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	198.00	200.00	200.00	Ne
TOTAL. OTHER STATE REVENUE			4,131.00	4,131.00	4,990.22	7,030.00	2,899.00	70.29

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totais (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE							1-7	
Other Legal Revenue					the providence			
Other Local Revenue County and District Taxes							10 10	
Other Restricted Levies				1.1		Production of the	2.5	
Secured Roll		8615	0.00	0.00	0.00	0.00	La la serie de la	
Unsecured Roll		8616	0.00	0.00	0.00	0.00	3.32.23	
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	799	
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	-	1.00
Non-Ad Valorem Taxes		1						
Parcel Taxes		8621	0.00	0.00	0.00	0,00	0.00	0,0
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	TSV S.L.	
Penalties and Interest from Delinquent Non-L	OFF	0025	0.00	0.00	0.00	0.00		
Taxes	GFF	8629	0.00	0.00	0.00	0.00	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	
Sales								
Sale of Equipment/Supplies		8631	0.00	00.0	0.00	0.00	0.00	0.0
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0
All Other Sales		8639	0,00	0.00	0.00	0.00	0.00	0.0
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0
Interest		8660	30,000.00	30,000.00	19,266.15	30,000.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of In	vestments	8662	0.00	0.00	0.00	0.00	0.00	0.0
Fees and Contracts							1000	
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0
Non-Resident Students		8672	0,00	0.00	0.00	0,00	0.00	0.0
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0
Interagency Services		8677	368,000.00	368,000.00	0,00	368,000.00	0.00	0.0
Mitigation/Developer Fees		8681	0.00	0.00	0.00	00.0	0.00	0.0
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme	nt	8691	0.00	0.00	0,00	0.00	0.00	0.0
Pass-Through Revenues From Local Sources	5	8697	0.00	0.00	0.00	0.00	0.00	0.0
All Other Local Revenue		8699	5,000.00	5,000.00	5,516.17	7,000.00	2,000.00	40.0
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0
Transfers Of Apportionments					1. 1. 1. 1. 1.			
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		1	122 223		27.92021	
From County Offices	6500	8792	1. 1. 1. 1. 1. 1.		Constanting (The second		
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791			- Tarana	in General Win	100	
From County Offices	6360	8792		9 N 1 1 1		A States		
From JPAs	6360	8793					a se sus des	
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			403,000.00	403,000.00	24,782.32	405,000.00	2,000.00	0.5

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries	1100	104,696.00	104,696.00	61,365.07	123,280.00	(18,584.00)	-17.8%
Certificated Pupil Support Salaries	1200	0.00	0.00	1,356,00	2,000.00	(2,000.00)	New
Certificated Supervisors' and Administrators' Salaries	1300	145,070.00	145,070.00	83,244.95	150,929.00	(5,859.00)	-4.0%
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CERTIFICATED SALARIES		249,766.00	249,766.00	145,966.02	276,209.00	(26,443.00)	-10.6%
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	12,839.00	12,839.00	4,768.79	10,651.00	2,188.00	17.0%
Classified Support Salaries	2200	26,664.00	26,664.00	10,582.03	31,207.00	(4,543.00)	-17.0%
Classified Supervisors' and Administrators' Salaries	2300	140,400.00	140,400.00	69,994.80	131,226.00	9,174.00	6.5%
Clerical, Technical and Office Salaries	2400	148,859.00	148,859.00	95,449.79	180,794.00	(31,935.00)	-21.5%
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		328,762.00	328,762.00	180,795.41	353,878.00	(25,116.00)	-7.8%
EMPLOYEE BENEFITS							
STRS	3101-3102	42,261.00	42,261.00	24,321.21	47,502.00	(5,241.00)	-12.4%
PERS	3201-3202	75,723.00	75,723.00	46,128.92	86,712.00	(10,989.00)	-14.5%
OASDI/Medicare/Alternative	3301-3302	28,649.00	28.649.00	16,329.46	30,855.00	(2,206.00)	-7.79
Health and Welfare Benefits	3401-3402	108,180.00	108,180.00	80,580.67	157,167.00	(48,987.00)	-45.3%
Unemployment Insurance	3501-3502	7,307.00	7,307.00	1,690.12	3,227.00	4,080.00	55.8%
Workers' Compensation	3601-3602	21,944.00	21,944,00	11,554.24	21,905.00	39.00	0.2%
OPEB, Allocated	3701-3702	0.00	0,00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	15,889.00	15,689.00	15.688.50	15,689.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		299.753.00	299,753.00	196,293.12	363,057.00	(63,304.00)	-21.19
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials	4200	0,00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300	26,438.00	26,438.00	4.781.90	35,588.00	(9,150.00)	-34.89
Noncapitalized Equipment	4400	3,214.00	3,214.00	0.00	9,287.00	(6,073.00)	-189.0%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES		29.652.00	29,652.00	4,781.90	44,875.00	(15,223.00)	-51.39
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.09
Travel and Conferences	5200	7,000.00	7,000.00	1,081.87	5,455.00	1,545.00	22.19
Dues and Memberships	5300	14,937.00	14,937.00	16,519.86	17,035.00	(2,098.00)	-14.09
Insurance	5400-5450	0.00	0,00	0.00	0.00	0.00	0.09
Operations and Housekeeping Services	5500	7,000.00	7,000.00	0.00	7.000.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	1,000.00	1,000.00	104.12	1,000.00	0.00	0.09
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	260,295.00	260,295.00	87,188.08	355,795.00	(95,500.00)	-36.7%
,							0.0%
Communications	5900	10,000.00	10,000.00	5,165.45	10,000.00	0.00	0.03

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) {E)	% Diff (E/B) (F)
CAPITAL OUTLAY							
Land	6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.09
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00	0.09
Equipment	6400	20,000.00	20,000.00	24,036.81	20,000.00	0.00	0.09
Equipment Replacement	6500	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0
Lease Assets	6600	0.00	0.00	0.00	0.00	0.00	0.09
		35,000.00	35,000.00	24,036.81	35,000.00	0.00	0.09
THER OUTGO (excluding Transfers of Indirect Costs)		00,000,000	50,000.00			0.00	
Tuition Tuition for Instruction Under Interdistrict							
Attendance Agreements	7110	0.00	0.00	0.00	0.00	0.00	0.09
State Special Schools	7130	0.00	0.00	0.00	0.00	0.00	0.09
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools	7141	24,428.00	24,428.00	0.00	24,428.00	0.00	0.09
Payments to County Offices	7142	0.00	0.00	0.00	0,00	0.00	0.0
Payments to JPAs	7143	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Pass-Through Revenues To Districts or Charter Schools	7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213	0.00	0.00	0.00	0.00	0.00	0.09
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools 6500	7221			Teach read			
To County Offices 6500	7222				1 - ka	1.182.74	
To JPAs 6500	7223		S. 1997 (1997)				
ROC/P Transfers of Apportionments To Districts or Charter Schools 6360	7221						
To County Offices 6360	7222	A	1.6	H-1038			
To JPAs 6360	7223	1		20		in '⊭	10 -
Other Transfers of Apportionments All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers	7281-7283	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.04
Debt Service - Debt Service - Interest	7438	0.00	0.00	0.00	0.00 ,	0.00	0.04
Other Debt Service - Principal	7439	000	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		24,428.00	24,428.00	0.00	24,428.00	0.00	0.0
THER OUTGO - TRANSFERS OF INDIRECT COSTS							
Transfers of Indirect Costs	7310	(27,978.00)	(27,978,00)	(889,70)	(31,724:00)	3,746.00	-13.4
Transfers of Indirect Costs - Interfund	7350	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		(27,978.00)	(27,978.00)	(889.70)	(31,724.00)	3,746.00	-13.4
OTAL, EXPENDITURES		1,239,615.00	1,239,615.00	661,042.94	1,462,008.00	(222,393.00)	-17.9

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NTERFUND TRANSFERS					1-1			
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	20,331.00	20,331.00	0.00	58,276,00	37,945.00	186.6%
(a) TOTAL, INTERFUND TRANSFERS IN			20,331.00	20,331.00	0.00	58,276.00	37,945.00	186.6%
INTERFUND TRANSFERS OUT				,				
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/		1012	0.00	0.00	0.00	0.00	0.00	0.074
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments		0004				0.00		0.000
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0,00	0.0%
Other Sources								
County School Bidg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of								
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates								
of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from								
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	_0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(108,762.00)	(108,762.00)	0.00	(180,225.00)	(71,463.00)	65.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(108,762.00)	(108,762.00)	0.00	(180,225.00)	(71,463.00)	65.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(88,431.00)	(88,431.00)	0.00	(121,949.00)	(33,518.00)	37.9%

Description Re	Objec source Codes Codes		Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Dlff (E/B) (F)
A. REVENUES							
1) LCFF Sources	8010-80	99 0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-82	99 171,828.00	171,828:00	4,000.00	159,842.00	(11,986.00)	-7.0%
3) Other State Revenue	8300-85	99 907,282.00	907,282.00	328,653.65	1,063,497.00	156,215.00	17.2%
4) Other Local Revenue	8600-87	99 4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
5) TOTAL, REVENUES		1,083,610.00	1,083,610.00	330,653.65	1,227,839.00		114.00
B. EXPENDITURES							
1) Certificated Salaries	1000-19	99 330,336.00	330,336,00	157,964.81	394,637.00	(64,301.00)	-19.5%
2) Classified Salaries	2000-29	99 250,916.00	250,916.00	97,171.38	251,903.00	(987.00)	-0.4%
3) Employee Benefits	3000-39	99 292,400.00	292,400.00	108,889.99	330,243.00	(37,843.00)	-12.9%
4) Books and Supplies	4000-49	99 45,554.00	45,554.00	18,175.25	75,025.00	(29,471.00)	-64.7%
5) Services and Other Operating Expenditures	5000-59	99 220,188.00	220,188.00	77,794.39	356,748.00	(136,560.00)	-62.0%
6) Capital Outlay	6000-69	99 0.00	0.00	0.00	6,000.00	(6,000.00)	New
 Other Outgo (excluding Transfers of Indirect Costs) 	7100-72 7400-74		25,000.00	0.00	25,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-73	99 27,978.00	27,978.00	889,70	31,724.00	(3,746.00)	-13.4%
9) TOTAL, EXPENDITURES		1,192,372.00	1,192,372.00	460,885.52	1,471,280.00		TT
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(108,762.00)) (108,762.00)	(130,231.87)	(243,441.00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-89	29 0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-76	29 0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses							
a) Sources	8930-89	79 0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-76	99 0.00	0,00	0.00	0,00	0.00	0.0%
3) Contributions	89 8 0-89	99 108,762.00	108,762.00	0.00	180,225.00	71,463.00	65.7%
4) TOTAL, OTHER FINANCING SOURCES/USES		108,762.00	108,762.00	0.00	180,225.00		

2021-22 Second Interim County School Service Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

Description Res	Object ource Codes Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totais (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	(130,231.87)	(63,216.00)		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance a) As of July 1 - Unaudited	9791	0.00	0.00		63,216.00	63,216.00	Nev
b) Audit Adjustments	9793	0.00	0.00	E. S. C. S. S.	0.00	0.00	0.0%
c) As of July 1 - Audited (F1s + F1b)		0.00	0.00		63,216.00		12.11
d) Other Restatements	9795	0.00	0.00	and the second second	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		0.00	0.00	1.1	63,216.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		
Components of Ending Fund Balance a) Nonspendable				APRIL TO D			
Revolving Cash	9711	0.00	0.00	Willing have	0.00		
Stores	9712	0.00	0.00		0.00		
Prepald 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	深远; 7	0.00		
Other Commitments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments	9780	0.00	0.00	302 3 4	0.00		
e) Unassigned/Unappropriated			and a second				
Reserve for Economic Uncertainties	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		Sec. 1

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES				1. 1. 1. 1.			
Principal Apportionment					No. State		
State Aid - Current Year	8011	0.00	0.00	0.00	0.00	2 51 3	
Education Protection Account State Aid - Current Year	8012	0.00	0.00	0.00	0.00	and the set	
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	200	
Tax Relief Subventions Homeowners' Exemptions	8021	0.00	0.00	0.00	0,00	in and	
Timber Yield Tax	8022	0.00	0.00	0.00	0.00	Dert Ca	
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00		
County & District Taxes	0020	0.00	0.00	0.00	0.00	Real Boards	
Secured Roll Taxes	8041	0.00	0.00	0.00	0.00	State Later	
Unsecured Roll Taxes	8042	0.00	0.00	0.00	0.00	2620208	
Prior Years' Taxes	8043	0.00	0.00	0.00	0.00		
Supplemental Taxes	8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)	8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)	8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinguent Taxes	8048	0.00	0,00	0.00	0.00		
Receipt from Co. Board of Sups.	8070	0.00	0.00	0.00	0.00	1. Marsh	
Miscellaneous Funds (EC 41604)			0.00	0.00		and the second second	
Royalties and Bonuses	8081	0.00	0.00	0.00	0.00	States of	
Other In-Lieu Taxes	8082	0.00	0.00	0.00	0,00	and a start	
Less: Non-LCFF (50%) Adjustment	8089	0.00	0.00	0.00	0.00		
Sublotal, LCFF Sources		0.00	0.00	0.00	0,00		
LCFF Transfers			States and states				
Unrestricted LCFF Transfers - Current Year 0000	8091						反正
All Other LCFF Transfers - Current Year All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers						0.00	0.00
LCFF/Revenue Limit Transfers - Prior Years	8097	000	0.00	0.00	0.00	0.00	0.09
TOTAL, LCFF SOURCES	0000	0.00	0.00	0.00	0.00	0.00	0.09
EDERAL REVENUE		0.00	0.00	0.00	0.00	0.00	0.07
Maintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181	114,012.00	114,012.00	0.00	111,950.00	(2,062.00)	-1.89
Special Education Discretionary Grants	8182	25,816.00	25,818.00	0.00	25,789.00	(27.00)	-0.19
Child Nutrition Programs	8220	0.00	0.00	0.00	0.00	0.00	0.09
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds	8270	0.00	0.00	0.00	0.00	a lands	
Wildlife Reserve Funds	8280	0.00	0.00	0.00	0.00		100
FEMA	8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic 3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent							
Programs 3025 Title II, Part A, Supporting Effective	8290	0.00	0.00	_0.00	0.00	0.00	0.0%
Instruction 4035	8290	0.00	0.00	0.00	0.00	0.00	0.09

12 of 94

2021-22 Second Interim County School Service Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals {D}	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student								
Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant								
Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0,00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	12,000.00	12,000.00	0.00	0.00	(12,000.00)	-100.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	20,000.00	20,000.00	4,000.00	22,103.00	2,103.00	10.5%
TOTAL, FEDERAL REVENUE			171.828.00	171.828.00	4,000.00	159,842.00	(11,986.00)	-7.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	520,595.00	520,595.00	0.00	520,606.00	11.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materia	ł	8560	1,001.00	1,001.00	344.67	1,300.00	299.00	29.9%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0,00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0,00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	75,000,00	75,000.00	153,160.67	75,000.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0,00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	310,686.00	310,686.00	173,148.31	466,591.00	155,905.00	50.2%
TOTAL, OTHER STATE REVENUE			907,282.00	907,282.00	326,653.65	1,063,497.00	156,215.00	17.29

3

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE	10800100 00000	00083	(~/	(6)	(0 <u>)</u>		(=)	
Other Local Revenue County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes								
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								- Hale
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Nor	1-LCFF	8620	0.00	0.00	0.00	0.00	0.00	0.0%
Taxes Sales		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value o	f Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts				1.1.1				
Adult Education Fees		8671	0.00	0.00	0.00	0.00	March 1	
Non-Resident Students		8672	0.00	0.00	0.00	0.00	and the second	
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue			TO BUILD HER	10 9				
Plus: Misc Funds Non-LCFF (50%) Adjustr	ne	8691	0.00	0.00	0.00	0.00		1
Pass-Through Revenues From Local Source	ces	8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0,00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0,00	0.0%
Other Transfers of Apportionments		0704	0.00	0.00	0.00	0.00	0.00	0.00
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
TOTAL, REVENUES			1,083,610.00	1,083,610.00	330,653.65	1,227,839.00	144,229.00	13.3%

Description Resource Code	Object s Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES				1-1			
Cadificated Tacabara' Salarian	1100	211 647 00	011 647 00	102 027 55	280 200 00	100.075.001	
Certificated Teachers' Salaries		211,647.00	211,647.00	103,027.55	280,722.00	(69,075.00)	-32.6%
Certificated Pupil Support Salaries	1200	56,444.00	56,444.00	18,730.81	50,489.00	5,955.00	10.6%
Certificated Supervisors' and Administrators' Salaries Other Certificated Salaries	1300	62,245.00	62,245.00	36.206.45	63,426,00	(1,181.00)	-1.9%
	1900	330,336.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES CLASSIFIED SALARIES		330,338.00	330,336.00	157,964.81	394,637.00	(64,301.00)	-19.5%
Classified Instructional Salaries	2100	147,768,00	147,768.00	58,005.75	147,554.00	214.00	0.19
Classified Support Salaries	2200	14,246.00	14,246.00	30,638.03	59,097.00	(44,851.00)	-314.8%
	2200			6,514,20			
Classified Supervisors' and Administrators' Salaries		67,400.00	67,400.00		25,000.00	42,400.00	62.9%
Clerical, Technical and Office Salaries	2400	1,750.00	1,750.00	229.40	500.00	1,250.00	71.4%
Other Classified Salaries	2900	19,752.00	19,752.00	1,784.00	19,752.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		250,916.00	250,916.00	97,171.38	251,903.00	(987.00)	-0.4%
0700	2404 2402	448 445 00		00 505 04	104 754 00	(12 000 00)	44 50
STRS	3101-3102	118,145,00	118,145.00	26,525.34	131,754.00	(13,609.00)	-11.59
PERS	3201-3202	46,595.00	46,595.00	17,607.60	45,080.00	1,515.00	3.3%
OASDI/Medicare/Alternative	3301-3302	24,565.00	24,565.00	9,589.45	24,696.00	(131.00)	-0.5%
Health and Welfare Benefits	3401-3402	72,538.00	72,538.00	44,829.43	102.004.00	(29,466.00)	-40.69
Unemployment Insurance	3501-3502	6,570.00	6,570.00	1,337.11	3,813.00	2,757.00	42.0%
Workers' Compensation	3601-3602	23,987.00	23,987.00	9,001.05	22,896.00	1,091.00	4.5%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.09
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLQYEE BENEFITS		292,400.00	292,400.00	108,889,99	330,243.00	(37,843.00)	-12.99
Approved Textbooks and Core Curricula Materials	4100	1,001.00	1,001.00	0.00	4,773.00	(3,772.00)	-376.8%
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300	38,353.00	38,353.00	18,175.25	53,585.00	(15,232.00)	-39.7%
Noncapitalized Equipment	4400	6,200.00	6,200.00	0.00	16.667.00	(10,467.00)	-168.89
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		45,554.00	45 554.00	18,175.25	75,025.00	(29,471.00)	-64.7%
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Travel and Conferences	5200	7,500.00	7,500.00	6,800.15	54,903.00	(47,403.00)	-632.0%
Dues and Memberships	5300	2,004.00	2,004.00	1,244.20	2,023.00	(19.00)	-0.9%
Insurance	5400-5450	15,000.00	15,000,00	17,361.50	15,000.00	0.00	0.0%
Operations and Housekeeping Services	5500	7,500.00	7,500.00	1,832.09	7,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitallzed Improvements	5600	1,500.00	1,500.00	205.62	1,500.00	0.00	0.0
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	146,184.00	146,184.00	46,533.50	231,822.00	(85,638.00)	-58.6%
Communications	5900	500.00	500.00	3,817.33	4,000.00	(3,500.00)	-700.09
TOTAL, SERVICES AND OTHER	0000	500.00	000.00	0,011.00	4,000,00	(0,000.00)	
OPERATING EXPENDITURES		220,188.00	220,188.00	77,794.39	356,748.00	(136,560.00)	-62.09

Description Resource Code	Object s Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY							
Land	6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.00	0.00	0.00	0.09
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.09
Books and Media for New School Libraries							
or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00	0.0
Equipment	6400	0.00	0.00	0.00	6,000.00	(6,000.00)	Ne
Equipment Replacement	6500	0,00	0.00	0.00	0.00	0.00	0.09
Lease Assets	6600	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.00	6,000.00	(6,000.00)	Ne
DTHER OUTGO (excluding Transfers of Indirect Costs)							
Tuition Tuition for Instruction Under Interdistrict							
Attendance Agreements	7110	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0
State Special Schools	7130	0.00	0.00	0.00	0.00	0.00	0.0
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools	7141	0.00	0.00	0.00	0.00	0.00	0.09
Payments to County Offices	7142	0.00	0.00	0.00	0.00	0.00	0.0
Payments to JPAs	7143	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Pass-Through Revenues							
To Districts or Charter Schools	7211	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices	7212	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs	7213	0.00	0.00	0.00	0.00	0.00	0.0
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools 6500	7221	0.00	0.00	0.00	0.00	0.00	0.04
To County Offices 6500	7222	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs 6500	7223	0.00	0.00	0.00	0.00	0.00	0.0
ROC/P Transfers of Apportionments To Districts or Charter Schools 6360	7221	0.00	0.00	0.00	0.00	0.00	0.09
To County Offices 6360	7222	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs 6360	7223	0.00	0.00	0.00	0.00	0.00	0.0
Other Transfers of Apportionments All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers	7281-7283	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.0
Debt Service Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0
	1455	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		20,000.00	23,000.00	0.00	20,000.00	0.00	0.0
Transfers of Indirect Costs	7310	27,978.00	27,978.00	889.70	31,724.00	(3,746.00)	-13.4
Transfers of Indirect Costs - Interfund	7350	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		27,978.00	27,978.00	889,70	31,724.00	(3,746.00)	-13.4
TOTAL, EXPENDITURES		1,192,372,00	1,192,372.00	460,885.52	1,471,280.00	(278,908,00)	-23.49

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Olfference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS				<u> </u>				
			1					
From: Special Reserve Fund		8912	0.00	0.00	0,00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								01070
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/		/012	0.00	0.00	0.00	0.00	0.00	0.0%
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0,00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES					Contracting and			
SOURCES						C. S. S. S. S.	E. Man	
State Apportionments							1222	
Emergency Apportionments		8931	0.00	0,00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of								4.55
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates				1				
of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from								
Lapsed/Reorganized LEAs		7651	0.00		0.00	0.00	0.00	0,0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS					1			
Contributions from Unrestricted Revenues		8980	108,762.00	109,762.00	0.00	180,225, ,00	71,463.00	65.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			108,762.00	108,762.00	0.00	180,225.00	71,463.00	65.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a-b+c-d+e)			108,762.00	108,762.00	0.00	180,225.00	(71,463.00)	65.7%

Sierra County Office of Education Sierra County		2021-22 Second County School Ser Summary - Unrestrict Expenditures, and Cl	vice Fund	ce		46 10462 0000 Form		
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	1,166,917.00	1,166,917,00	1.066.379.37	1,166,917.00	0.00	0.0%	
2) Federal Revenue	8100-8299	171,828.00	171,828.00	4,000.00	159,842.00	(11,986.00)	-7.0%	
3) Other State Revenue	8300-8599	911,413.00	911,413.00	331,643.87	1,070,527.00	159,114.00	17.5%	
4) Other Local Revenue	8600-8799	407,500.00	407,500.00	24,782.32	409,500.00	2,000.00	0.5%	
5) TOTAL, REVENUES		2,657,658.00	2,657,658.00	1,426,805.56	2,806,786.00		les lu	
B. EXPENDITURES								
1) Certificated Salaries	1000-1999	580,102.00	580,102.00	303,930.83	670,846.00	(90,744.00)	-15.8%	
2) Classified Salaries	2000-2999	579,678.00	579.678.00	277,966.79	605,781.00	(26,103.00)	-4.5%	
3) Employee Benefits	3000-3999	592,153.00	592,153.00	305,183.11	693,300.00	(101,147.00)	-17.1%	
4) Books and Supplies	4000-4999	75,206.00	75,206.00	22,957.15	119,900.00	(44,694.00)	-59.4%	
5) Services and Other Operating Expenditures	5000-5999	520,420.00	520,420.00	187,853.77	753,033.00	(232,613.00)	-44.7%	
6) Capital Outlay	6000-6999	35,000.00	35,000.00	24,036.81	41,000.00	(6,000.00)	-17.1%	
 Other Outgo (excluding Transfers of Indirect Costs) 	7100- 7 299 7 400 -7499	49,428.00	49,428.00	0.00	49,428.00	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	_	2,431,987.00	2,431,987.00	1,121,928.46	2,933,288.00	De Paler	-	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		225,671.00	225,671.00	304,877.10	(128,502.00)			
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In	8900-8929	20,331.00	20,331.00	0.00	58,276.00	37,945.00	186.8%	
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%	
2) Other Sources/Uses								
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%	
b) Uses	7630-7 6 99	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		20,331.00	20,331.00	0.00	58,276.00		1. 1. 1.	

Page 1

2021-22 Second Interim County School Service Fund Summary - Unrestricted/Restricted

2021-22 Second InterIm County School Service Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Originai 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)			246,002.00	246,002.00	304,877.10	(68,226.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	0.00	0.00		3,653,733.00	3,653,733.00	New
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		3.653.733.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		3,653,733.00		
2) Ending Balance, June 30 (E + F1e)			246,002.00	246,002.00		3,585,507.00		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	500.00	500.00		500.00		
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		97 50	0.00	0.00		0.00		
Other Commitments		9760	92,485.00	92,485.00		92,485.00		
OPEB	0000	9760	92,485.00					
OPEB	0000	9760		92,485.00				
OPEB d) Assigned	0000	9760				92,485.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated						1		
Reserve for Economic Uncertainties		9789	0.00	0.00		395,000.00		
Unassigned/Unappropriated Amount		9790	153,017.00	153,017.00	3. JUH 79 11	3,097,522.00		

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES							
Principal Apportionment							
State Aid - Current Year	8011	915,333.00	915,333.00	910.404.00	915,333.00	0.00	0.0%
Education Protection Account State Aid - Current Year	8012	183,496.00	183,496.00	113,421.00	183,496.00	0.00	0.0%
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions	8021	601.00	601.00	0.00	601.00	0.00	0.09
Timber Yield Tax	8022	0.00	0.00	0.00	0.00	0.00	0.0%
	8022	0.00	0.00	0.00	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00	0.00	0,05
County & District Taxes Secured Roll Taxes	8041	63,998.00	63,998.00	40,406.57	63,998.00	0.00	0.09
Unsecured Roll Taxes	8042	2,809.00	2,809.00	2,147.80	2,809.00	0.00	0.09
Prior Years' Taxes	8043	50.00	50.00	0.00	50.00	0.00	0.09
Supplemental Taxes	8044	630,00	630.00	0.00	630.00	0.00	0.0%
Education Revenue Augmentation							
Fund (ERAF)	8045	0.00	0.00	0.00	0.00	0.00	0,09
Community Redevelopment Funds (SB 617/699/1992)	8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from					0.00	0.00	
Delinquent Taxes	8048	0.00	0.00	0.00	0.00	0.00	0.09
Receipt from Co. Board of Sups.	8070	0.00	0,00	0.00	0.00	0,00	0.09
Miscellaneous Funds (EC 41604) Royalties and Bonuses	8081	0.00	0.00	0.00	0.00	0.00	0.09
Other In-Lieu Taxes	8082	0.00	0.00	0.00	0.00	0.00	0.09
Less: Non-LCFF							
(50%) Adjustment	8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources		1,166,917.00	1,166,917.00	1,066,379.37	1,166,917.00	0.00	0.09
LCFF Transfers							
Unrestricted LCFF							
Transfers - Current Year 0000	8091	0.00	0.00	0.00	0.00	0.00	0.09
All Other LCFF Transfers - Current Year All Other	8091	0.00	0.00	0.00	0.00	0.00	0,09
Transfers to Charter Schools in Lieu of Property Taxes	8096	0.00	0.00	0.00	0.00	0.00	0.09
Property Taxes Transfers	8097	0.00	0.00	0.00	0.00	0.00	0.09
LCFF/Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, LCFF SOURCES	0000	1,166,917.00	1,166,917.00	1,066,379.37	1,166,917.00	0.00	0.0
EDERAL REVENUE		1100,011.00	1,100,011,00	1,000,070.01	1,100,011,00	0,00	
Maintenance and Operations	8110	0.00	0.00	0.00	0,00	0.00	0.09
Special Education Entitlement	8181	114,012.00	114,012.00	0.00	111,950.00	(2,062.00)	
Special Education Discretionary Grants	8182	25,816.00	25,816.00	0.00	25,789.00	(27.00)	
Child Nutrition Programs	8220	0.00	0.00	0.00	0.00	0.00	0.0
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00	0.0
Flood Control Funds	8270	0.00	0.00	0.00	0.00	0.00	0.04
Wildlife Reserve Funds	8280	0.00	0.00	0.00	0.00	0.00	0.04
FEMA	8281	0.00	0.00	0.00	0.00	0.00	0.04
Interagency Contracts Between LEAs	8285	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0.00	0.00	0.0
Title I, Part A, Basic 3010	8290	0.00	0.00	0.00	0.00	0.00	0.0
Title I, Part D, Local Delinguent	0290	0.00	0.00	0.00	0.00	0.00	0.0
Programs 3025 Title II, Part A, Supporting Effective	8290	0.00	0.00	0.00	0.00	0,00	0.0
Instruction 4035	8290	0.00	0.00	0.00	0.00	0,00	0.0

2021-22 Second Interim County School Service Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III. Parl A, Immigrant Student								
Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Tille III, Part A, English Learner Program	4203	8290	0.00	0.00	0,00	0.00	0.00	0.0%
Public Charter Schools Grant								
Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Olher NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	12,000.00	12,000.00	0.00	0.00	(12,000.00)	-100.0%
Career and Technical Education	3500-3599	8290	0.00	00	0 00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	20,000.00	20,000.00	4,000.00	22,103.00	2,103.00	10.5%
TOTAL, FEDERAL REVENUE			171,828.00	171,828.00	4,000.00	159,842.00	(11,986,00)	-7.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entillement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0_0%
Special Education Master Plan Current Year	6500	8311	520,595.00	520,595.00	0.00	520,606.00	11.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Stale Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0,00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,067.00	1,067.00	3,294.00	3,500.00	2,433.00	228.0%
Loltery - Unrestricted and Instructional Materia		8560	4,065.00	4,065.00	1,842,89	4,630.00	565.00	13.9%
Tax Relief Subvenilons Restricted Levies - Other					1			
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0,00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant								
Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	75,000.00	75,000.00	153,160.67	75,000.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0,00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Revenue	All Other	8590	310,686.00	310,686.00	173,346.31	466,791.00	156,105.00	50,2%
TOTAL, OTHER STATE REVENUE			911,413.00	911,413.00	331,643.87	1,070,527.00	159,114.00	17.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE							1-1	
Other Local Revenue County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.09
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.09
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.09
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.09
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0,00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent No		0020	0.00	0.00	0.00	0.00	0.00	0,01
Taxes		8629	0.00	0,00	0.00	0.00	0.00	0.09
Sales								
Sale of Equipment/Supplies		8631	0,00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.09
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	19,266.15	30,000.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of	of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.09
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.09
Interagency Services		8677	368,000.00	368,000.00	0.00	368,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0,00	0.00	0.00	00.0	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjust	ment	8691	0.00	0.00	0.00	0.00	0,00	0.0%
Pass-Through Revenues From Locat Sour	ces	8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	9,500.00	9,500.00	<u>5,516.17</u>	11.500.00	2,000.00	21.19
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.09
Transfers Of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.09
From County Offices	6500	8792	0.00	0.00	0.00	0,00	0.00	0.09
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers					2.50			
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.09
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.04
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			407,500.00	407,500.00	24,782.32	409,500.00	2,000.00	0.5

Description Resource Code	Object s Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES							
Certificated Teachers' Salaries	1100	316,343.00	316,343.00	164,392.62	404,002.00	(87,659.00)	-27.7%
Certificated Pupil Support Salaries	1200	56,444.00	56,444.00	20,086.81	52,489.00	3,955.00	7.0%
Certificated Supervisors' and Administrators' Salaries	1300	207,315.00	207,315.00	119,451,40	214,355.00	(7,040.00)	-3,49
Other Certificated Salaries	1900	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		580,102.00	580,102.00	303,930.83	670,846.00	(90,744.00)	-15,6%
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	160,607.00	160,607.00	62,774,54	158,205.00	2,402.00	1.5%
Classified Support Salaries	2200	40,910.00	40,910.00	41,220.06	90,304.00	(49,394.00)	-120.7%
Classified Supervisors' and Administrators' Salaries	2300	207,800.00	207,800.00	76,509.00	156,226,00	51,574.00	24.8%
Clerical, Technical and Office Salaries	2400	150,609.00	150,609.00	95,679.19	181,294.00	(30,685.00)	-20.49
Other Classified Salaries	2900	19,752.00	19,752.00	1,784.00	19,752.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		579,678.00	579,678.00	277,966.79	605,781.00	(26,103.00)	-4.5%
EMPLOYEE BENEFITS							
STRS	3101-3102	160,406.00	160,406.00	50,846.55	179,256.00	(18,850.00)	-11,8%
PERS	3201-3202	122,318.00	122,318.00	63,736.52	131,792.00	(9,474.00)	-7,7%
OASDI/Medicare/Alternative	3301-3302	53,214.00	53,214.00	25,918.91	55,551.00	(2,337.00)	-4.4%
Health and Welfare Benefits	3401-3402	180,718.00	180,718.00	125,410.10	259,171.00	(78,453.00)	-43.4%
Unemployment insurance	3501-3502	13,877.00	13,877.00	3,027.23	7,040.00	6,837.00	49.3%
Workers' Compensation	3601-3602	45,931.00	45,931.00	20,555.30	44,801.00	1,130.00	2.5%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	15,689.00	15,689.00	15,688.50	15,689.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		592,153.00	592,153.00	305,183.11	693,300.00	(101,147.00)	-17.19
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	1.001.00	1,001.00	0.00	4,773.00	(3,772.00)	-376.8%
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300	64,791.00	64,791.00	22,957.15	89,173.00	(24,382.00)	-37.6%
Noncapitalized Equipment	4400	9,414.00	9,414.00	0.00	25,954.00	(16,540.00)	-175.79
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		75,206.00	75,206.00	22,957.15	119,900.00	(44,694.00)	-59.49
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Travel and Conferences	5200	14,500.00	14,500.00	7,882.02	60,358.00	(45,858,00)	-316.3%
Dues and Memberships	5300	16,941.00	16,941.00	17,764.06	19,058.00	(2.117.00)	-12.59
Insurance	5400-5450	15,000.00	15,000.00	17,361.50	15,000.00	0.00	0.0%
Operations and Housekeeping Services	5500	14,500.00	14,500.00	1,832.09	14,500.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	2,500.00	2,500.00	309.74	2,500.00	0.00	0,0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0,00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	406,479.00	406,479.00	133,721.58	587,617.00	(181,138.00)	-44.6%
Communications	5900	10,500.00		8,982.78	14,000.00	(3,500.00)	-33.39
TOTAL, SERVICES AND OTHER	5000	10,000.00	10,000.00	0,002,10		(2,222.30)	
OPERATING EXPENDITURES		520,420.00	520,420.00	187,853.77	753,033.00	(232,613.00)	-44.79

Descripti_m F	esource Codes	Object Codes	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals (D)	Difference (Cot B & D) (E)	% Diff (E/B) (F)
	(ASDRICE CODAS	COLUS	(<u>A</u>)	((C)			
CAPITAL OUTLAY								
Land		6100	0.00	000	0.00	0.00	0.00	0.09
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.09
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0
Books and Media for New School Libraries								
or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.09
Equipment		6400	20,000.00	20,000.00	24,036.81	26.000.00	(6,000.00)	-30.09
Equipment Replacement		6500	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			35,000.00	35,000.00	24,036.81	41,000.00	(6,000.00)	
OTHER OUTGO (excluding Transfers of Indirect	t Costs)							
Tuition Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments				-				
Payments to Districts or Charter Schools		7141	24,428.00	24.428.00	0.00	24,428.00	0.00	0.09
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.09
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.09
Special Education SELPA Transfers of Apportion	oments	1210	0.00	0.00	0,00		0.00	0.07
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.09
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.09
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.09
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0,00	0.09
Debt Service Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of	Indirect Costs)		49,428.00	49,428.00	0.00	49,428.00	0.00	0.04
THER OUTGO - TRANSFERS OF INDIRECT CO			40,420.00	40,420.00	0.00	40,420.00	0.00	0.0
			and the second	and the second		The second second	Shirt Comment	
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO - TRANSFERS OF IND	IRECT COSTS		0.00	0.00	0.00	0.00	0.00	0.09
OTAL, EXPENDITURES			2,431,987.00	2,431,987.00	1,121,928.46	2,933,288.00	(501,301.00)	-20,6

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
	Kesource Codes	00098	(4)	(8)	(0)	(0)		
INTERFUND TRANSFERS IN From: Special Reserve Fund		8912	0.00	0.00	0.00	0,00	0.00	0.0%
Other Authorized Interfund Transfers In			20,331.00	20,331.00	0.00	58,276.00	37,945.00	186.6%
		8919	20,331.00	20,331.00	0.00	58,276.00	37,945.00	186.6%
(a) TOTAL, INTERFUND TRANSFERS IN			20,331.00	20,331.00	0.00	58,270.00	37,945,00	100.07
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0,00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0,00	0.0%
To: Cafeteria Fund		7616	0.00	0,00	0.00	0.00	0.00	0,0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTEIRFLIND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates								
of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.09
CONTRIBUTIONS								PHILE T
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CON TRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USE (a - b + č - d + €)	S		20,331.00	20,331.00	0.00	58,276.00	(37,945.00)	186.6%

Beeguree	Description	Data da UMana Tatala
Resource	Description	Projected Year Totals

Total, Restricted Balance

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	31,025.00	31_025.00	New
3) Other Stale Revenue	8300-8599	234,20000	234,200.00	63,488.00	286,039.00	51,839.00	22.1%
4) Other Local Revenue	6600-8799	0.00	0.00	2,402.00	2,700.00	2,700.00	New
5) IQTAL REVENUES		234 200.00	234,200.00	<u>65 890 DQ</u>	319,764.00	N WENTER	
B, EXPENDITURES							
1) Certificated Salaries	1000-1999	101,715.00	101,715 00	74,924.84	177,514.00	(75,799.00)	-74.5%
2) Classified Salaries	2000-2999	3,143.00	3,143.00	13 010.71	30,843.00	(27,700.00)	-881.3%
3) Employee Benefils	3000-3999	42,881.00	42,881.00	27,782,37	88,197.00	(25,316.00)	-59.0%
4) Books and Supplies	4000-4999	27,70000	27,700.00	14,236.96	63,357.00	(35,657 00)	-128.7%
5) Services and Other Operating Expenditures	5000-5999	38,800.00	38,800.00	22,029 34	40,900.00	(2,100.00)	-5.4%
6) Capital Outlay	6000-6999	12,990.00	12,990.00	6 500 00	49,064.00	(36,074.00)	-277.7%
 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		227 229 00	227,229.00	158,484.22	429,875.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		6,971 00	6 971,00	(92,594,22)	(110,111,00)		
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	6 971.00	6 971 00	0.00	12,27600	(5,305.00)	-761%
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		(6,971.00)	(6,971 00)	0.00	(12,276.00)		

Description	Resource Codes Object Codes	Originai 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 BALANGE (C + D4)		0.00	0.00	(92,594.22)	(122,387,00)		
F. FUND BALANCE, RESERVES							
 Beginning Fund Balance a) As of July 1 - Unaudited 	9791	0.00	0.00		122,387.00	122,387.00	Nøw
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	Dente (122,387.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		0.00	0.00		122,387.00		
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 c) Committed	9740	0.00	0.00		0.00		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Commitments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments	9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated		37-11					
Reserve for Economic Uncertainties	9789	0,00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		

Description Re	esource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.09
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.09
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0 00	0.00	0.00	0.00	0.09
Pass-Through Revenues From Federal Sources		8287	0.00	0 00	0.00	0.00	0.00	0.09
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.09
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	31,025.00	31,025,00	Nev
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	31,025.00	31,025.00	Nev
OTHER STATE REVENUE								
Other State ApportionmenIs								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.09
All Olher State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.09
Pass-Through Revenues from State Sources		8587	0.00	0,00	0.00	0.00	0.00	0.09
Adult Education Program	6391	8590	229,000.00	229,000.00	63,48800	280,839.00	51,839.00	22.69
All Other State Revenue	All Other	8590	5,200.00	5,200.00	0.00	5,200.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			234,200.00	234,200.00	63,488.00	286,039.00	51,839.00	22.19
OTHER LOCAL REVENUE								
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.09
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.09
Fees and Contracts					0.00		0.00	0.00
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.09
Interagency Services		8677	0.00	0.00	0.00	0,00	0.00	0.09
Olher Local Revenue								
All Other Local Revenue		8699	0.00	0.00	2,402.00	2,700.00	2,700.00	Nev
Tuition		8710	0.00	0.00	0.00	0,00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2,402.00	2,700.00	2 700 00	Ne
TOTAL, REVENUES			234,200.00	234,200.00	65,890.00	319,764.00	The second second	10.00

Description R	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES							
Certificated Teachers' Salaries	1100	0.00	0.00	14,398.71	73,755.00	(73,755.00)	Nev
Certificated Pupil Support Sataries	1200	0.00	0.00	0.00	0.00	0.00	0.03
Certificated Supervisors' and Administrators' Salaries	1300	101,715.00	101,715.00	60,526.13	103,759.00	(2.044.00)	-2.09
Other Certificated Salaries	1900	0.00	0 00	0.00	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES		101,715.00	101,715.00	74,924.84	177,514.00	(75,799.00)	-74.59
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	0.00	0.00	0.00	2,842.00	(2.842.00)	Nev
Classified Support Salaries	2200	3,143.00	3,143.00	0.00	1,326.00	1,817.00	57.89
Classified Supervisors' and Administrators' Sataries	2300	0.00	0.00	0.00	0.00	0.00	0.0
Clerical, Technical and Office Salaries	2400	0.00	0.00	13,010.71	26,675.00	(26,675.00)	Na
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES		3,143.00	3,143.00	13,010,71	30,843.00	(27,700.00)	-881.39
EMPLOYEE BENEFITS							
STRS	3101-3102	22,410.00	22,410.00	11,088.52	34,575.00	(12,165 00)	-54.39
PERS	3201-3202	720.00	720.00	2,980.74	7,068.00	(8,346.00)	-881.49
OASDI/Medicare/Alternative	3301-3302	1,716.00	1,716.00	2.664.69	5,175.00	(3,459.00)	-201.64
Health and Welfare Benefits	3401-3402	12,767.00	12,76700	7,468.30	12,893.00	(126.00)	-1.09
Unemployment Insurance	3501-3502	1,290.00	1,290.00	439.70	1,042.00	248.00	19.23
Workers' Compensation	3601-3602	3,978.00	3,978.00	3,142.42	7,446.00	(3,468.00)	-87.25
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.04
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0
Other Employee Benefits	3901- 3 902	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL EMPLOYEE BENEFITS		42,881.00	42,881.00	27,782.37	68,197.00	(25,316.00)	-59.04
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	<u>6,</u> 500.00	8,500.00	2,796.47	6,500.00	0.00	0.0
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0
Materials and Supplies	4300	16,000.00	16,000.00	1,949.99	38,136.00	(22,136.00)	-136 4
Noncapitalized Equipment	4400	5,200.00	5,200.00	9,490.50	18,721.00	(13,521.00)	-260.0
TOTAL, BOOKSAND SUPPLIES		27,700.00	27,700.00	14,236.96	63,357.00	(35,657.00)	-128.7

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B&D (F)
SERVICES AND OTHER OPERATING EXPENDITURES	00/801 00083			(0)			
Subagroements for Services	5100	0.00	0.00	0.00	0.00	0.00	0,0%
Travel and Conferences	5200	7,500.00	7,500,00	925 93	7,500.00	0.00	0.0%
Dues and Memberships	5300	1,500.00	1,500.00	1,183.40	1,500.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	4,200.00	4,200.00	(577.52)	4,200.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	2,500.00	2,500.00	840.80	2,600.00	(100.00)	-4.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
	5/50	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	18,100.00	18,100.00	19 451 71	23,800.00	(5,500.00)	-30.4%
Communications	5900	5,000.00	5,000.00	205.02	1,50000	3,500.00	70.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		38,800.00	38,800.00	22,029.34	40,900.00	(2,100.00)	-5.4%
CAPITAL OUTLAY							
Land	6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.00	0.00	0.00	0.09
Buildings and Improvements of Buildings	6200	6,380.00	6,380.00	6,500.00	6,500.00	(120.00)	-1.99
Equipment	6400	6,610.00	6 610 00	0.00	42,564.00	(35,954.00)	-543.99
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.09
Lease Assets	6600	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY		12,990,00	12,990.00	6,500.00	49.064.00	(36,074.00)	-277.79
OTHER OUTGO (excluding Transfers of Indirect Costs)						100,01 1001	
Tuition							
Tuition, Excess Costs, and/or Deficit Payments							
Payments to Districts or Charler Schools	7141	0.00	0.00	0.00	0.00	0.00	0.09
Payments to County Offices	7142	0.00	0.00	0,00	0.00	0.00	0.09
Payments to JPAs	7143	0.00	0.00	0.00	0.00	0.00	0.09
Other Transfers Out							
Transfers of Pass-Through Revenues							
To Districts or Charter Schools	7211	0.00	0,00	0.00	0.00	0.00	0.09
To County Offices	7212	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs	7213	0.00	0.00	0.00	0.00	0.00	0.09
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0,00	0.09
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0,00	0.00	0.00	0.00	0.00	0.09
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS							
Transfers of Indirect Costs - Interfund	7350	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO + TRANSFERS OF INDIRECT COSTS		0.00	0.00	0.00	0.00	0.00	0.09
OTAL, EXPENDITURES		227 229 00	227,229,00	158,484.22	429,875.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals <u>{D</u> }	Difference (Col B & D) _(E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
-								
Other Authorized Interfund Transfers Out		7619	6,971.00	6,971.00	0.00	12,276.00	(5.305 00)	-76.1%
(b) TOTAL INTERFUND TRANSFERS OUT OTHER SOURCES/USES			6,971.00	6,971.00	0.00	12,276.00	(5,305.00)	-76.1%
SOURCES								
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0,0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								1. 19
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,971.00)	(6,971_00)	0.00	(12,278.00)		

Pege 6

2021/22 Projected Year Totals

Resource Description

Total, Restricted Balance

0.00

33 of 94

2021-22 Second Interim Forest Reserve Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Orlginal 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					1.11.25		
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	93,360.00	93,360.00	0.00	308,000.00	214,640.00	229 9%
3) Other Slate Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	0,00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES		93,360.00	93,360.00	0.00	308,000.00	Sec. 1	f an Mi
B. EXPENDITURES		1. 4. F. M. H		11/2015			
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 Benefils	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%
 Other Outgo (excluding Transfers of Indirect Costs) 	7100-7299, 7400-7499	80,000.00	80,000.00	0.00	262,000.00	(182,000.00)	-227 5%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES		80,000,00	80,000,08	0.00	262,000.00	1. S.	4
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		13 360 00	13,360.00	0.00	46,000.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	13,360.00	13,360.00	0.00	46,000.00	(32.640.00)	-244.3%
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		(13,360.00)	(13,360.00)	0.00	(46,000.00)	110 12	

2021-22 Second Interim Forest Reserve Fund Revenues, Expenditures, and Changes In Fund Balance

46 10462 0000000 Form 16l

Deseription	Resource Codes C	Oblect Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00	1.12	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	and a set	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		Citing 1
d) Olher 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			Enclosed	Sec. 1				
a) Nonspendable				AN	10	S. Marinet		
Revolving Cash		9711	0.00	0.00	A-2-20.01-3	0.00		
Stores		9712	0.00	0.00	2 4 4 9	0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00	12-16-19-21	0.00		
b) Restricted c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00	Sale in	0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0,00		
Olher Assignments		9780	0.00	0.00	1600 234	0.00		
e) Unassigned/Unappropriated			1. S.					
Reserve for Economic Uncertaintles		9789	0 00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00	12 11 15 TA	0.00	1	1.1.1

2021-22 Second Interim Forest Reserve Fund Revenues, Expenditures, and Changes in Fund Balance

Description R	esource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE							
Forest Reserve Funds	8260	13,360.00	13,360.00	0.00	46,000.00	32,640,00	244,3%
Pass-Through Revenues From Federal Sources	8267	80,000,08	80,00000	0.00	262,000.00	182,000.00	227 5%
TOTAL, FEDERAL REVENUE		93,360.00	93,360.00	0.00	308,000.00	214,640.00	229.9%
OTHER LOCAL REVENUE							
Interest	8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0,00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		0.00	0.00	0.00	0.00	0.00	0.0%
TQTAL, REVENUES		93,360.00	93 360 00	0.00	308 000.00	14.75	Est.
OTHER OUTGO (excluding Transfers of indirect Costs)							
Other Transfers Oul							
Transfers of Pass-Through Revenues To Districts or Charter Schools	7211	80,000,00	80,000.00	0.00	262,000 00	(182,000.00)	-227.5%
To County Offices	7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers	7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	Q.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs	5)	80,000,00	80,000.00	0.00	262,000.00	(162,000.00)	-227,5%
TOTAL EXPENDITURES		80,000.00	80,000.00	0.00	262 000.00		19-s. 1
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
Other Authorized Interfund Transfers in	8919	0.00	0.00	0.00	0.00	0.00	0.09
(a) TOTAL INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.09
INTERFUND TRANSFERS OUT							
Other Authorized Interfund Transfers Out	7619	13,360.00	13,36000	0.00	46,000.00	(32,840.00)	-244.39
(b) TOTAL, INTERFUND TRANSFERS OUT		13,360.00	13,36000	0.00	46,000.00	(32,640.00)	-244.39

2021/22 Projected Year Totals

Resource Description

Total, Restricted Balance

0.00

ind ordiny						101
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)	PERCENTAG DIFFERENCI (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	409.30	409.30	409.30	409.30	0.00	0'
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0
 Total Basic Aid Open Enrollment Regular AD/ Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 	0.00	0.00	0.00	0.00	0.00	
4. Total, District Regular ADA				100.00		
(Sum of Lines A1 through A3) 5. District Funded County Program ADA	409.30	409.30	409.30	409.30	0.00	0
a. County Community Schools	4.64	4.64	4.64	4.64	0.00	1 0
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	1
c. Special Education-NPS/LCI	0.43	0.43	0.43	0.43	0.00	0
 d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day 	0.00	0.00	0.00	0.00	0.00	(
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]	15.36	15.36	15.36	15.36	0.00	
 g. Total, District Funded County Program AD (Sum of Lines A5a through A5f) 6. TOTAL DISTRICT ADA 	A 20.43	20.43	20.43	20.43	0.00	(
(Sum of Line A4 and Line A5g)	429.73	429.73	429.73	429.73	0.00	0
7. Adults In Correctional Facilities	0.00	0.00	0.00	0.00	0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)	in the second					

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education						
Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	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, County Program Alternative Education						
ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						1
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	4.64	4.64	4.64	4.64	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.43	0.43	0.43	0.43	0.00	0%
 e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools f. County School Tuition Fund 	0.00	0.00	0.00	0.00	0.00	0%
(Out of State Tuition) IEC 2000 and 463801	15.36	15.36	15.36	15.36	0.00	0%
g. Total, District Funded County Program ADA						
(Sum of Lines B2a through B2f)	20.43	20.43	20.43	20.43	0.00	0%
3. TOTAL COUNTY OFFICE ADA						
(Sum of Lines B1d and B2g)	20.43	20.43	20.43	20.43	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	16.26	16.26	16.26	16.26	0.00	0%
6. Charter School ADA		E 11	A CALL NO.		State Barries	法开放了不能
(Enter Charter School ADA using			11.1.1=		The share of	1211-25-20
Tab C. Charter School ADA)	林县 书 风 清美 3	E - Him	EIS TREFT & TH			

Description C. CHARTER SCHOOL ADA	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)
Authorizing LEAs reporting charter school SACS financi						
Charter schools reporting SACS financial data separate	ly from their autho	rizing LEAs in Fu	and 01 or Fund 62	2 use this worksh	eet to report thei	r ADA.
FUND 01: Charter School ADA corresponding to S	ACS financial da	ta reported in F	und 01.	P		
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	0.00	0.00	0.00	0.00	0.00	00
a. County Group Home and Institution Pupils b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	00
c. Probation Referred, On Probation or Parole,	0.00	0.00	0.00	0.00	0.00	00
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	0.00	0.00	0.00	0.00	0.00	0
Alternative Education ADA						
(Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0
. 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	1000					
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	
4. TOTAL CHARTER SCHOOL ADA	0.00	0.00	0.00	0.00	0.00	00
(Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	09
FUND 09 or 62: Charter School ADA corresponding	g to SACS financ	ial data reporte	d in Fund 09 or	Fund 62.		
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	09
6. Charter School County Program Alternative						
Education ADA					0.00	
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0
 b. Juvenile Halls, Homes, and Camps c. Probation Referred, On Probation or Parole, 	0.00	0.00	0.00	0.00	0.00	0'
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	0.00	0.00	0.00	0.00	0.00	0
Alternative Education ADA						
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0
'. 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 f. Total, Charter School Funded County	0.00	0.00	0.00	0.00	0.00	0
r. Total, Charter School Funded County Program ADA						
(Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0
3. TOTAL CHARTER SCHOOL ADA	0.00	0.00	0.00	0.00	0.00	
(Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0'
. TOTAL CHARTER SCHOOL ADA	0.50	0.00	0.00	0.00	0.00	
Reported in Fund 01, 09, or 62						
(Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0

Sierra County Office of Education Sierra County

Begionlog

Second Interim 2021-22 INTERIM REPORT Cashflow Worksheet - Budget Year (1)

46 10462 0000000 Form CASH

	Object	Rec Dala	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF								4.7 - W - A		
(Enter Month Name)	9110					Line Lord Street	A THREE TAR	ALL ALL PROPERTY OF		Day S. M.D. (4)
A. BEGINNING CASH	and the second second		2,959,492.61	2.845,905.00	3.121,827.19	3,259,089.39	3,202,279.24	3,131.846.58	3,095,007.93	3,234,466,38
B. RECEIPTS	1 1									
LCFF/Revenue Limit Sources		CUT CLER AL								
Principal Apportionment	8010-8019			399,724.00	184,381.00	127,670.00	0.00	184,380.00	127,670.00	0.00
Property Taxes	8020-8079	155 # 1 / F F						42,554.37		
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299	EAS 8 82 43							4,000.00	0.00
Other State Revenue	8300-8599	SHEW RESS			98,959.00	14,758.79	60,000,00	3,294.00	154,632.08	0.00
Other Local Revenue	8600-8799		6,636.64	2,335.85	6,880.35	5,853.23	2,769.67	0.00	306,58	920.00
Interfund Transfers In	8910-8929	AND THE REAL						0,00		
All Other Financing Sources	8930-8979	E								
TOTAL RECEIPTS		Strate Esting	6,636.64	402,059.85	290,220.35	148,282.02	62.789.67	230,228.37	286.608.66	920.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		22,633.20	20,125.50	48,402,14	50,129.98	49,153.64	61,991.01	51,495.36	51,817.22
Classified Salaries	2000-2999	Christer Mail 2 1	25,408.84	25,502.57	43,165.57	37.641.23	41,253.36	60,415.29	44,579.93	46,570.62
Employee Benefits	3000-3999	目の日日にならる	39,092.72	22,594.79	46,127,01	45,274.47	45,896.90	56,658.82	49,538.40	49,825,92
Books and Supplies	4000-4999			462.98	809.96	4,292.70	6,397.00	9,944.11	1,050.40	722.72
Services	5000-5999	AND THE R	16,107,53	60,343,12	16.897.46	33,578.63	4,535.68	46,646.98	9,744.37	35.404.56
Capital Outlay	6000-6599							24,036.81	0.00	0.00
Other Outgo	7000-7499								0.00	
Interfund Transfers Out	7600-7629	1985 - D 220200								
All Other Financing Uses	7630-7699	a total and						-		
TOTAL DISBURSEMENTS		日本な言いが	103 242.29	129 028.96	155,402.14	170,917.01	147,236.58	259,693.02	156,408.46	184.341.04
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows	1 1									
Cash Not In Treasury	9111-9199	(600.00)								
Accounts Receivable	9200-9299	(928,104,21)	1,543.88	5,000.00	1,200.00	9.378.28	20,806.00	0.00	15,528.00	15,104.35
Due From Other Funds	9310									
Stores	9320				- 1					
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		(928,704,21)	1,543.88	5,000.00	1,200.00	9,378.26	20,806.00	0.00	15,528.00	15,104.35
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(51,209.54)	18,525.84	2,108.70	(1,243.99)	43,553.42	6,771.75	7,374.00	6.269.75	708.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	(111,027,13)								
Deferred Inflows of Resources	9690	1	0.00	0.00	0.00	0.00	0.00			
SUBTOTAL	1 1	(162,236.67)	18,525.84	2,108.70	(1,243.99)	43,553.42	6,771,75	7,374.00	6,269,75	708.00
Nonoperating		1.1.1.1.1								
Suspense Clearing	9910		_							
TOTAL BALANCE SHEET ITEMS		(766,467.54)	(16,981.96)	2,891.30	2,443.99	(34,175,16)	14,034,25	(7,374.00)	9,258.25	14.396.35
E. NET INCREASE/DECREASE (B - C	+ D)		(113,587.61)	275,922.19	137,262.20	(56,810.15)	(70,432.66)	(36,838.65)	139,458.45	(169,024.69)
F. ENDING CASH (A + E)	<u> </u>		2,845,905.00	3,121,827,19	3,259,089.39	3 202 279.24	3,131,846.58	3,095,007.93	3,234,466.38	3,065,441.69
G. ENDING CASH, PLUS CASH			2,010,000.00	0,121,021,10		5,202,210.24	0,101,010,00	6,000,000		5,555,
ACCRUALS AND ADJUSTMENTS					The sole	A MARY LANDA	ATENTE ANT			a set at a

Sierra County Office of Education Sierra County

Second Interim 2021-22 INTERIM REPORT Cashflow Worksheet - Budget Year (1)

46 10462 0000000 Form CASH

	Object	March	April	May	June	Accruais	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)		Constant of							
A. BEGINNING CASH	Presessor T	3,065,441.69	3,282,323.44	3,233,507.51	3,627,285.22	NUCLESS ITS	2 18-20 MO		
B. RECEIPTS									
LCFF/Revenue Limit Sources	1 1								
Principal Apportionment	8010-8019	0.00	0,00	75,004.00				1,098,829.00	1,098,829.0
Property Taxes	8020-8079		0.00	25,533.63				68,088.00	68,088.0
Miscellaneous Funds	8080-8099						1	0.00	0.0
Federal Revenue	8100-8299	25,600.00	69,500.00	56,000.00	4,742.00			159,842.00	159,842.0
Other State Revenue	8300-8599	37,580.00	49,319.00	260,217.21	391,766.92			1,070.527.00	1,070,527.0
Other Local Revenue	8600-8799	83,00000	96,750.00	145,000.00	59.047.68			409,500.00	409,500.00
Interfund Transfers In	8910-8929		43,500.00	0.00	14,776.00			58,276.00	58.276.00
All Other Financing Sources	8930-8979				-	1	1	0.00	0.00
TOTAL RECEIPTS		146,180.00	259,069.00	561,754.84	470,332.60	0.00	0.00	2,865,062.00	2,865,062.00
C. DISBURSEMENTS		110,100.00	200,000.00	0011101.01		0.00	0.00	2,000,002.00	2,000,002.00
Certificated Salaries	1000-1999	78,750.00	77,500,00	86,750.00	72.097.95			670,846.00	670,846.00
Classified Salaries	2000-2999	69,750.00	68.200.00	67,800.00	75,493.59	i	i	605,781,00	605,781.00
Employee Benefits	3000-3999	85,250.00	85,550.00	87,500.00	79,990.97			693,300.00	693,300.00
Books and Supplies	4000-4999	42,200.00	35,950.00	11,175.77	6,894.36			119,900.00	119,900.00
Services	5000-5999	32.850.00	114,750.00	120,700.00	239.417.58	22.057.09		753 033.00	
	6000-6599	7,500.00	114,750.00	2,463.19	7.000.00	22,037.09			753,033.00
Capital Outlay		7,500.00	10.000.00	2,403.19				41,00000	41,000.00
Other Outgo	7000-7499		19,960.00		29,468.00			49,428.00	49,428.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699		101 010 00			00.057.00		0.00	0.00
TOTAL DISBURSEMENTS D. BALANCE SHEET ITEMS		316,300.00	401,910.00	376,388.96	510,362.45	22,057.09	0.00	2,933,288.00	2,933,288.00
								13	
Assets and Deferred Outflows					000.00			000.00	
Cash Not In Treasury	9111-9199	005 750 00	04.005.07	100.005.05	600.00			600.00	
Accounts Receivable	9200-9299	365.750.00	94,025.07	196,805.65	202,963.00			928,104 21	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		365,750.00	94,025.07	196,805,65	203,563.00	0.00	0.00	928,704.21	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(21,251.75)		(11,606.18)				51,209.54	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650				111,027.13			111,027.13	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(21,251.75)	0.00	(11,606.18)	111.027.13	0.00	0.00	162,236.67	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		387,001,75	94,025.07	208,411.83	92,535.87	0.00	0.00	766,467.54	Carl Contractor
E. NET INCREASE/DECREASE (B - C -	+ [])	216,881.75	(48,815.93)	393,777.71	5 <u>2,</u> 506,02	(22,057.09)	0.00	698,241.54	(68,226.00
F. ENDING CASH (A + E)		3,282,323.44	3 233 507,51	3.627,285,22	3 679 791.24				The second second
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS	0							3,657,734,15	

Sierra County Office of Education Sierra County

Second Interim 2021-22 INTERIM REPORT Cashflow Worksheet - Budget Year (2)

		Belinhod								
	Object	Ret Day	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF			State States					Contraction of the second	A Manua	
(Enter Month Name):	9110		0.070.704.04	0.070 701 01				1521 3431		
A BEGINNING CASH	and and the second second		3,679,791.24	3,679,791.24	3.679,791.24	3,679,791,24	3.679.791.24	3,679.791,24	3.679.791.24	3,679,791.24
B. RECEIPTS										
LCFF/Revenue Limit Sources	0010 0010	In the second second								
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099	TERRE ST								
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799	A CONTRACTOR OF THE OWNER								
Interfund Transfers In	8910-8929	States and the								
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS		ana Serina III-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
C. DISBURSEMENTS		14 A B B R R R								
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999	Section and the								
Employee Benefits	3000- 3 999							1		
Books and Supplies	4000-4999	A State of the second second								
Services	5000-5999									
Capital Outlay	6000-6599	「「「「「「「「「」」」」								
Other Outgo	7000-7499	and the state of the state of the								
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1								
TOTAL DISBURSEMENTS		Same with the	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299								1	
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490	1								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.0
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	i	-							
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS	0010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C +	- D)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)	Г <u></u>		3,679,791.24	3,679,791.24	3,679,791.24	3,679,791,24	3,679,791.24	3,679,791.24	3,679,791.24	3,679,791.2
G, ENDING CASH, PLUS CASH		The second s	0,070,101.24	0,0101124]	0,010,101,24	0,010,101,24	0,010,101.24	0,010,101.24	0,010,101.24	010101101.2
ACCRUALS AND ADJUSTMENTS		Suprement.	and the second	122 32 M L	States in the second		a the second second	16. 12 No. 1	123 2 2	1. 35-2.9

Sierra County Office of Education Sierra County

Second Interim 2021-22 INTERIM REPORT Cashflow Worksheet - Budget Year (2)

46 10462 0000000 Form CASH

	Object	March	April	May	June	Accruais	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF		AN STATISTICS	12 34.12		STER STATE	STOR STOR		AND AND AND	H. 26 U. 12 7
(Enter Month Name) A. BEGINNING CASH	9110			0.070.701.01	North College College		No. Cont. Cont.		
B. RECEIPTS	Concernant of the second	3,679,791.24	3.679,791.24	3,679,791,24	3,679,791.24		and the second second second		1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079						1	0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599						<u>1</u>	0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929								
	8930-8979							0.00	
All Other Financing Sources	8930-8919	0.00	0.00	0.00	0.00	0.001	0.00	0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS	4000 4000							0.00	
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS	1 1								
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows								12	
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	Parts of the second
E. NET INCREASE/DECREASE (B - C	+ <u>D)</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		3.679.791.24	3,679,791.24	3,679,791.24	3,679,791,24	and the second s	and a state of the second	and the second s	The second second second

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim repo state-adopted Criteria and Standards pursuant to Education Code sect	ions 33129 and 42130.
Signed: County Superintendent or Designee	Date:
NOTICE OF INTERIM REVIEW. All action shall be taken on this report meeting of the County Board of Education.	during a regular or authorized special
To the State Superintendent of Public Instruction: This interim report and certification of financial condition are hereb of Education pursuant to Education Code sections 1240 and 3312	
Meeting Date: March 08, 2022	Signed:
CERTIFICATION OF FINANCIAL CONDITION	County Superintendent of Schools
X POSITIVE CERTIFICATION As County Superintendent of Schools, I certify that based upon meet its financial obligations for the current fiscal year and subs	
QUALIFIED CERTIFICATION As County Superintendent of Schools, I certify that based upon not meet its financial obligations for the current fiscal year or tw	
NEGATIVE CERTIFICATION As County Superintendent of Schools, I certify that based upon not meet its financial obligations for the remainder of the curren	
Contact person for additional information on the interim report:	
Name: Nona Griesert	Telephone: (530) 993-1660, x-120
Title: Director of Business Services/CBO	E-mail: ngriesert@spjusd.org

Criteria and Standards Review Summary

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

				Not
RITE	RIA AND STANDARDS		Met	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	

Page 1 of 3

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

	EMENTAL 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

Page 2 of 3

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

DDIT	IONAL 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?	х	

Page 3 of 3

Sierra County Office of Education Sierra County

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Second Interim 2021-22 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

46 10462 0000000 Form ESMOE

1

	Fun	ds 01, 09, an	d 62	2021-22
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,933,288.00
 B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) 	All	All	1000-7999	338,529.00
 C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) 1. Community Services 	All All except	5000-5999 All except	1000-7999	0.00
2. Capital Outlay	7100-7199	5000-5999	6000-6999 5400-5450,	41,000.00
3. Debt Service	All	9100	5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	Ali	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	233,631.00
 Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) 			0740	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster		All entered. Must is in lines B, C D2.		0.00
 Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) 				274,631.00
 D. Plus additional MOE expenditures: 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) 	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities		entered. Must itures in lines		
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				2,320,128.00

Second Interim Sierra County Office of Education 2021-22 Projected Year Totals Sierra County Every Student Succeeds Act Maintenance of Effort Expenditures

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*		0.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		0.00
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior Unaudited Actuals MOE calculation). (Note: If the prior year MOE met, in its final determination, CDE will adjust the prior year base percent of the preceding prior year amount rather than the actual expenditure amount.)	was not to 90	3 150,733,243.00
 Adjustment to base expenditure and expenditure per ADA an LEAs failing prior year MOE calculation (From Section IV) 	nounts for 0.0	
2. Total adjusted base expenditure amounts (Line A plus Line A	.1) 1,507,332.4	3 150,733,243.00
B. Required effort (Line A.2 times 90%)	1,356,599.1	135,659,918.70
C. Current year expenditures (Line I.E and Line II.B)	2.320,128.0	00.00
 D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) 	0.0	00 135,659,918.70
E. MOE determination (If one or both of the amounts in line D are zero, the MOE require is met; if both amounts are positive, the MOE requirement is not r either column in Line A.2 or Line C equals zero, the MOE calculat incomplete.)	ment net. If	ation Incomplete
 F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages) 	0.00	% 100.00%

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

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.

Par	t I - General Administrative Share of Plant Services Costs	
Cali cos calo usir	ifornia's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion ts (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative of sulation of the plant services costs attributed to general administration and included in the pool is standardized and aut ing the percentage of salaries and benefits relating to general administration as proxy for the percentage of square foot upied by general administration.	ffices. The comated
Α.	 Salaries and Benefits - Other General Administration and Centralized Data Processing Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) Contracted general administrative positions not paid through payroll Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. 	186,086.0
в.	Salaries and Benefits - All Other Activities 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	1,783,841.0
C.	Percentage of Plant Services Costs Attributable to General Administration	
	(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)	10.43
Раг	t II - Adjustments for Employment Separation Costs	
When the the	en an employee separates from service, the local educational agency (LEA) may incur costs associated with the sepa ne employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "norm nass" separation costs.	
polie may cost	mal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by cy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. I have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normation of the test of the restricted program in which the employee worked, the LEA may identified explores on Line A for inclusion in the indirect cost pool.	State programs mal separation
emp Han prog	ormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to term oloyment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such dshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charg grams as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of pos ninistrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclus-	n as a Golden ged to federal itions in general
Α.	Normal Separation Costs (optional) Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-84 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.	
-	Abustral or Mass Separation Costs (required)	

Abnormal or Mass Separation Costs (required) Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

0.00

Par A.		Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise) irect Costs	
~ .		Other General Administration, less portion charged to restricted resources or specific goals	
	1.	(Functions 7200-7600, objects 1000-5999, minus Line B9)	68,170.00
	2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	130,564.00
	3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
	4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
	5.	Plant Maintenance and Operations (portion relating to general administrative offices only)	
	6.		5,689.88
	7.		0.00
		a. Plus: Normal Separation Costs (Part II, Line A)	0.00
		b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	204,423.88
	9.	Carry-Forward Adjustment (Part IV, Line F)	68,512.40
B.	10. Bas	Total Adjusted Indirect Costs (Line A8 plus Line A9)	272,936.28
2.	1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,057,977.00
	2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	376,194.00
	3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	316,365.00
	4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	25,444.00
	5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
	6.	Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
	7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	
	8.	External Financial Audit - Single Audit and Other (Functions 7190-7191,	74,709.00
		objects 5000-5999, minus Part III, Line A3)	15,995.00
	9.	Other General Administration (portion charged to restricted resources or specific goals only)	
		(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	541,141.00
	10.	Centralized Data Processing (portion charged to restricted resources or specific goals only)	
		(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	141,748.00
	11.	Plant Maintenance and Operations (all except portion relating to general administrative offices)	
		(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	48,863.12
	12.	Facilities Rents and Leases (all except portion relating to general administrative offices)	
		(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
	13.		
		a. Less: Normal Separation Costs (Part II, Line A)	0.00
		b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	14.	Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
	15.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	380,811.00
	16.	Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)_	0.00
	17.	Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
	18.	Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
	19.	Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	2,979,247.12
C.		ight Indirect Cost Percentage Before Carry-Forward Adjustment r information only - not for use when claiming/recovering indirect costs)	
		e A8 divided by Line B19)	6.86%
D.		iminary Proposed Indirect Cost Rate	
	•	r final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic)	
	(Lin	e A10 divided by Line B19)	9.16%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

Α.	Indirect c	osts incurred in the current year (Part III, Line A8)	204,423.88
В.	Carry-for	ward adjustment from prior year(s)	
	1. Carry	-forward adjustment from the second prior year	(22,636.58)
	2. Carry	-forward adjustment amount deferred from prior year(s), if any	(19,726.54)
C.	Carry-form	ward adjustment for under- or over-recovery in the current year	
		r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect ate (3.14%) times Part III, Line B19); zero if negative	68,512.40
	(appr	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of oved indirect cost rate (3.14%) times Part III, Line B19) or (the highest rate used to er costs from any program (3.14%) times Part III, Line B19); zero if positive	0.00
D.	Prelimina	ry carry-forward adjustment (Line C1 or C2)	68,512.40
E.	Optional a	allocation of negative carry-forward adjustment over more than one year	
	the LEA c the carry-f	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce th ould recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA m forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adj year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish	ay request that ustment over more
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA reque	est for Option 1, Option 2, or Option 3	
			1
F.		vard adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	68,512.40

Page 3 of 3

Second Interim 2021-22 Projected Year Totals Exhibit A: Indirect Cost Rates Charged to Programs

Approved indirect cost rate: <u>3.14%</u> Highest rate used in any program: <u>3.14%</u>

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3310	245,013.00	3,408.00	1.39%
01	3315	61,785.00	614.00	0.99%
01	3327	4,466.00	140.00	3.13%
01	3345	970.00	30.00	3.09%
01	6500	501,744.00	14,969.00	2.98%
01	6520	19,392.00	608.00	3.14%
01	6536	6,870.00	215.00	3.13%
01	6537	30,904.00	970.00	3.14%
01	6546	22,345.00	697.00	3.12%
01	6680	30,894.00	964.00	3.12%
01	6685	36,359.00	1, 141 .00	3.14%
01	7366	86,085.00	2,703.00	3.14%
01	7368	75,563.00	2,372.00	3.14%
01	7422	34,022.00	1,068.00	3.14%
01	7428	58,175.00	1,825.00	3.14%

2021-22 Second Interim County School Service Fund Multiyear Projections Unrestricted

		Unrestricted				
Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent y Columns C and E; current year - Column A - is extracted from Fo	ears 1 and 2 in	16,26	0,00%	16.26	0,00%	16 26
(Enter projections for subsequent years 1 and 2 in Columns C and current year - Column A - is extracted)	E;					
A, REVENUES AND OTHER FINANCING SOURCES I. LCFF/Revenue Limit Sources	8010-8099	1.166,917.00	5.33%	1,229,114.00	3.61%	1,273,485,00
2. Federal Revenues	8100-8299	0,00	0.00%	0.00	0.00%	0,00
3. Other State Revenues	8300-8599	7,030.00	0.00%	7,030,00	0.00%	7,030.00
4. Other Local Revenues	8600-8799	405,000.00	0.00%	405,000,00	0.00%	405,000,00
5. Other Financing Sources						
a. Transfers In	8900-8929	58,276.00	0.00%	58,276,00	0.00%	58,276.00
 b. Other Sources c. Contributions 	8930-8979 8980-8999	0.00 (180,225.00)	0.00%	0,00 (429,201.00)	0.00%	0.00
6. Total (Sun lines Al thru A5c)	8980-8999	1 456 998.00	-12,82%	1,270,219.00	1.79%	1 293 010.00
B, EXPENDITURES AND OTHER FINANCING USES		1,150,570.00	12,0270	1210217.00		1275 010,01
L. Certificated Salaries		HURSEN.	In the second			
a. Base Salaries			AUT DURIN	276,209.00		295,179,00
b. Step & Column Adjustment		State State State		4,927.00	Stran Garage	5,282.00
c Cost-of-Living Adjustment	1	10-22-41 U.S. 15		14,043.00	STATUS S	0.00
d. Other Adjustments		Lesis was		0.00	Long Distances	0.00
 e. Total Certificated Salaries (Sum lines BI a thru BI d) 	1000 1000	27(200.00	(970/		1.700/	
 2. Classified Salaries 	1000-1999	276,209.00	6.87%	295,179.00	1.79%	300,461,00
a. Base Salaries		a chu trì tha	Contraction of the	262.070.00		281.550.00
	1		FAIRLENT STORE	353,878.00		381,550.00
b. Step & Column Adjustment	1	A LEO MORDI	LT Tel de-	8,850.00	and a second second	9,550.00
c Cost-of-Living Adjustment		15 16 17 18	STR. THEFT	18,822.00	14 Back 959	0.00
d. Other Adjustments		arts and service	Street Party of Street	0_00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	353 878.00	7.82%	381,550.00	2.50%	391,100.00
3, Employee Benefits	3000-3999	363,057.00	8.80%	395,000.00	2.27%	403,948.00
4. Books and Supplies	4000-4999	44,875.00	0.00%	44,875,00	0.00%	44,875.0
5. Services and Other Operating Expenditures	5000-5999	396,285.00	-32,80%	266,285,00	0.00%	266,285,0
6. Capital Outlay	6000-6999	35,000.00	-42,86%	20,000.00	0.00%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	24,428.00	0.00%	24,428,00	0,00%	24,428.00
 8. Other Outgo - Transfers of Indirect Costs 9. Other Financing Uses 	7300-7399	(31,724.00)	0.00%	(31,724.00)	0.00%	(31,724.00
a Transfers Out	7600-7629	0,00	0.00%	0.00	0.00%	0,00
b Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.0
0. Other Adjustments (Explain in Section F below)		SALE IN THE REAL	14-515-53 (11)		The second second second	
11. Total (Sum lines B1 Ihru B10)		1 462 008.00	-4.54%	1,395,593.00	1.70%	1,419,373 00
. NET INCREASE (DECREASE) IN FUND BALANCE			Carrie +			
(Line A6 minus line B11)		(5,010.00)	A COLORADO	(125,374.00)	24 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	(126,363.0
D. FUND BALANCE						
I, Net Beginning Fund Balance (Form 011, line Fle)	Ļ	3,590,517.00	A CONTRACTOR	3.585,507 00	ALC SHOULD -	3,460,133.0
2. Ending Fund Balance (Sum lines C and D1)	Ļ	3,585,507.00	Sec. N. Start	3,460,133.00		3,333,770 0
3. Components of Ending Fund Balance (Form 011)	0710 0710	500.00	Ner SELLAR	500.00		500.0
a. Nonspendable	9710-9719	500.00	MILLION CONSIDER T	500,00	CREDIT NTE	500.0
b Restricted	9740	Statistics and		·꽃() : : : : : : : : : : : : : : : : : : :	100-2012	A= 1820 10
c Committed			TO ALL AND A TO ALL AND		A ALLER ROLP &	
1. Stabilization Arrangements	9750	0,00	-11-11-11-11-11-11-11-11-11-11-11-11-11		Stand and	
2 Other Commitments	9760	92,485.00	THE USE WE ST	92,485_00	21 - 20	92,485.0
d Assigned	9780	0 00	and the second	0.00	L TRAN	0,0
e Unassigned/Unappropriated	0700		L HOLDHOLD		(Fals #25-Mrl E	
I. Reserve for Economic Uncertainties	9789	395,000.00		395,000,00		395,000.0
2. Unassigned/Unappropriated	9790	3,097,522.00	Ser All	2.972,148.00		2,845,785.0
f. Total Components of Ending Fund Balance			Shut The Re		1. 1. 5	
(Line D3f must agree with line D2)		3,585,507,00	and the second second	3,460,133.00		3 333 770.0

2021-22 Second Interim County School Service Fund Multiyear Projections Unrestricted

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						1000
I County School Service Fund		1 1	State of the state		THE R. L. S. H.	
a. Stabilization Arrangements	9750	0.00	l'and some link	0.00		0.00
b. Reserve for Economic Uncertainties	9789	395,000.00	A LEAST MILE	395,000.00		395,000.00
c. Unassigned/Unappropriated	9790	3,097,522.00		2,972,148.00	1142352	2,845,785.00
Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)					Stark 2	
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		1	25 0 S (11) -		ALL MULTER	
a. Stabilization Arrangements	9750	0.00	fund an Genuin-		Western S.A.	
b. Reserve for Economic Uncertainties	9789	(),00	State States		V Starting	
c Unassigned/Unappropriated	9790	0.00	wells http://		C. 31507	
3. Total Available Reserves (Sum lines E1a thru E2c)		3,492,522.00		3,367,148.00	The second of the	3,240,785.00

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.

Page 2

2021-22 Second Interim County School Service Fund Multiyear Projections Restricted

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent y Columns C and E; current year - Column A - is extracted from Fe	ears 1 and 2 in	N.Y.			LOVACES	AL STREET
(Enter projections for subsequent years 1 and 2 in Columns C and			-	C.I.I.I.I.I.I.I.I.I.I.I.I.I.I.I.I.I.I.I		-2/14/22
current year - Column A - is extracted) A, REVENUES AND OTHER FINANCING SOURCES	Е,					
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	159,842.00	0.82%	161,151.00	0.00%	161,151.00
 Other State Revenues Other Local Revenues 	8300-8599 8600-8799	1,063,497,00	-20.18%	848,861.00 4,500.00	0.00%	848,861.00 4,500.00
5. Other Financing Sources	0000-0777	4,00.00	0.0070	1,500,00	0,0070	1,200.00
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	180,225.00	138.15%	429,201,00	5.03%	450,781.00
6. Total (Sum lines A1 thru A5c)		1,408,064.00	2.53%	1,443,713.00	1.49%	1,465,293.00
B. EXPENDITURES AND OTHER FINANCING USES		1.5.20.55				
I. Certificated Salaries		Sec. 10	· 문학되어 있다			
a. Base Salaries	1	E California		394,637,00		422,881.00
b. Step & Column Adjustment		S. Martin	and St. ward-	7,380.00	A LAND LAND	7.848.00
c Cost-of-Living Adjustment				20,864.00	A DESIGNE	0.00
d Other Adjustments				0.00	and the second	0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	394,637.00	7.16%	422,881.00	1.86%	430,729.00
2. Classified Salaries		14			- (- (-)	271 007 00
a. Base Salaries		and the second se		251,903.00	The second second	271,087.00
b. Step & Column Adjustment			Star In Ma	6,023.00	STORE THE	6,503.00
c. Cost-of-Living Adjustment	1	The local difference of	A Martin	13.161.00	122 S V 2 7-	0.00
d. Other Adjustments				0.00	2.400/	0.00
e Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	251,903.00	7.62%	271,087.00	2.40%	277,590,00
3. Employee Benefits	3000-3999	330,243.00	9.19%	360,584,00	2.00%	367,813.00
 Books and Supplies Services and Other Operating Expenditures 	4000-4999	75,025.00 356,748,00	-1623%	62,852,00 263,585,00	0.00%	62,852.00 263,585.00
6. Capital Outlay	6000-6999	6,000.00	0,00%	6,000,00	0.00%	6,000,00
	7100-7299, 7400-7499	25,000.00	0.00%	25,000.00	0.00%	25,000.00
 Other Outgo (excluding Transfers of Indirect Costs) Other Outgo - Transfers of Indirect Costs 	7300-7399		0.00%	31,724.00	0.00%	31,724.00
9. Other Financing Uses	7300-7399	31,724.00	0.00%	31,724,00	0.00%	31,724.00
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0,00%	0.00
b Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10 Other Adjustments (Explain in Section F below)	1	AL STATE OF A	III COLO HALIDAI			
11. Total (Sum lines B1 thru B10)		1,471,280,00	-1.87%	1,443,713.00	1.49%	1,465,293.00
C. NET INCREASE (DECREASE) IN FUND BALANCE					(In the second second	
(Line A6 minus line B11)		(63,216,00)	And Street, 1	0.00	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	0.00
D. FUND BALANCE			The second			
I. Net Beginning Fund Balance (Form 011, line F1e)		63,216.00	Des 22 Such	0 00		0,00
2. Ending Fund Balance (Sum lines C and D1)		0,00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)	0710 0710	0.00	Ship work			
a. Nonspendable b. Restricted	9710-9719	0.00				
c. Committed	9740	0.00	TO TO A LIGIT OF	The Distantown		ALC: NOT THE REAL PROPERTY OF
1. Stabilization Arrangements	9750	Alexander Alt. Te.	and strate in		(三)公司(百)(1)	
2. Other Commitments	9760	AND AND THE	CIG PROPERTY.		- Alantan	14 4 20
d Assigned	9780	The state of the s	UNITED STORES			
e. Unassigned/Unappropriated	7100	all proved a	The standing		A DECEMBER OF	
1 Reserve for Economic Uncertainties	9789		A VENCESSING			
2. Unassigned/Unappropriated	9790	0,00	and states all	0,00	ESTANLE M.	0.00
f. Total Components of Ending Fund Balance	Ī	0,00		0,00	No. 195 Parts Inc.	5100
(Line D3f must agree with line D2)		0 00	SS1616, W.S. 19	0.00	1441 2010 - 22	0.00

2021-22 Second Interim County School Service Fund Multiyear Projections Restricted

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E, AVAILABLE RESERVES				Win Part and a	Intra astron	
1. County School Service Fund		184 Ward	C. Constants	N 25 3 6. (L	·特别是美国贝尔	
a. Stabilization Arrangements	9750	SUME PART	CALS COMPANY	11/317-262	1 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
b. Reserve for Economic Uncertainties	9789	112 (Q. 2. 2)	17. S. 2005.	The states	1. 1.1.1.2.2.2.6.1	
c. Unassigned/Unappropriated Amount	9790	A CONTRACTOR		5 G1 2 1 1 1 1 1 1	Contraction of the	
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)				1942年1	No. and the	
2. Special Reserve Fund - Noncapital Outlay (Fund 17)			a materia	A STATE AND A STATE	Land Side and	
a. Stabilization Arrangements	9750		R. T. W. S.		1.5 C	
b. Reserve for Economic Uncertainties	9789		A SALTING	State Party	1	
c. Unassigned/Unappropriated	9790	and the second	Statistics	State La	LOTAL ST U.L.N.	
3. Total Available Reserves (Sum lines E la thru E2c)		in the second	1 + 0 + 1 + 3 + 1	- Harrison - Long		and the second

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.

Page 2

2021-22 Second Interim County School Service Fund Multiyear Projections Unrestricted/Restricted

	Onrestric	ted/Restricted				
Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols, E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent yea	ars I and 2 in					100
Columns C and E, current year - Column A - is extracted from Forr	and the second division of the second divisio	16.26	0.00%	16,26	0.00%	16.20
Enter projections for subsequent years I 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 8000	11/(017.00	6 320/	1 220 114 00	2 6 10/	1 272 486 0
2. Federal Revenues	8010-8099 8100-8299	1,166,917.00	5.33%	1,229,114.00	3.61%	1,273,485.00
3. Other State Revenues	8300-8599	1.070,527.00	-20.05%	855,891.00	0.00%	855,891.0
4. Other Local Revenues	8600-8799	409,500.00	0.00%	409,500.00	0.00%	409,500 0
5. Other Financing Sources						
a. Transfèrs In	8900-8929	58,276.00	0.00%	58.276.00	0.00%	58,276.0
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.0
c. Contributions	8980-8999	0 00	0.00%	0.00	0.00%	0.0
6. Total (Sum lines AI thru ASc)		2,865,062.00	-5.27%	2,713,932,00	1.63%	2,758,303.0
I. EXPENDITURES AND OTHER FINANCING USES			ALL AND A DECK		A WELLE AND,	
I. Certificated Salaries		SERVICE NO. 191	Contraction of the state of the			
a. Base Salaries			12 Stuffs 78 St	670,846.00		718,060.0
 b. Step & Column Adjustment 	3	14 5 3 VA 1 VA	BALL SHARE	12,307.00		13.130.0
c. Cost-of-Living Adjustment		Steroy-	14 Carl Har	34,907.00		0.0
d. Other Adjustments	1			0.00		0.0
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	670,846.00	7.04%	718,060.00	1.83%	731,190.0
2. Classified Salaries			S-35 2 10 12		1161 × 1210 × 1	
a. Base Salaries	1	22	A CARLER AND	605,781.00		652,637,0
 b. Step & Column Adjustment 			ADDIAD AND ANY	14,873.00		16,053.0
c. Cost-of-Living Adjustment		是自己处理的行	SHE MADE	31,983.00	Carlo Maria and	0.0
d. Other Adjustments		ne source	in the second	0.00		0.0
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	605,781.00	7.73%	652,637.00	2.46%	668,690.0
3. Employee Benefits	3000-3999	693,300.00	8.98%	755,584.00	2.14%	771,761,0
4. Books and Supplies	4000-4999	119,900.00	-10,15%	107,727,00	0.00%	107,727,0
5. Services and Other Operating Expenditures	5000-5999	753,033.00	-29.64%	529,870,00	0.00%	529,870,0
6 Capital Outlay	6000-6999	41,000.00	-36,59%	26,000,00	0,00%	26,000.0
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	49,428.00	0.00%	49,428.00	0.00%	49,428,0
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0,00	0.00%	0.00	0.00%	0.0
9. Other Financing Uses		0,001	0.0074	0,00	0,0070	0.0
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0,0
b. Other Uses	7630-7699	0.00	0.00%	0,00	0.00%	0.0
0, Other Adjustments		MALLE MARKED	STATE OF LOOP	0.00	COMPLETE STREET	0,0
1. Total (Sum lines B1 thru B10)		2 933 288.00	-3.20%	2.839,306,00	1.60%	2,884,666.0
. NET INCREASE (DECREASE) IN FUND BALANCE			State Charles		10. 1 The sector 10. 10	
Line A6 minus line BI I)		(68,226.00)		(125,374.00)	No of the second	(126,363.0
, FUND BALANCE			UL SALDARAS I	1	S. COMANDONS	
1. Net Beginning Fund Balance (Form 011, line Fle)		3,653,733,00		3,585,507,00	at a second when	3,460,133,0
2. Ending Fund Balance (Sum lines C and D1)	F	3,585,507,00		3 460,133 00		3,333,770.0
3. Components of Ending Fund Balance (Form 011)			A STATE OF THE OWNER		E ANT AN AND AND AND	
a Nonspendable	9710-9719	500.00		500.00		500.0
b. Restricted	9740	0.00	D. B. M.	0.00	S on the contract	0,0
c. Committed			A DATE OF THE PARTY		Contraction of the second	
1. Stabilization Arrangements	9750	0.00	The March Street	0.00	LE VILLE 1945 HT	0,0
2. Other Commitments	9760	92,485.00	in the second second	92,485.00		92,485.0
d. Assigned	9780	0,00	S THE STATE	0.00	The Meanshire	0.0
e. Unassigned/Unappropriated		0.00		0.00	A CHARLEN ST	0.0
1 Reserve for Economic Uncertainties	9789	395,000,00	12 1 2 2 2 3 2	395,000.00	R. J. Storman	395,000.0
2. Unassigned/Unappropriated	9789	3,097,522.00	State All St	2,972,148.00		2,845,785,0
f. Total Components of Ending Fund Balance	7790	5,077,522,00		2,772,140.00	A CALL AND A CALL	2,043,703,0
(Line D3f must agree with line D2)		3,585,507.00	THE STAR	3,460,133.00		3,333,770.0

2021-22 Second Interim County School Service Fund Multiyear Projections Unrestricted/Restricted

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E AVAILABLE RESERVES (Unrestricted except as noted)			en distanti		I STATE OF ALL	
1. County School Service Fund			21161 6 2		C. BURNER	
a. Stabilization Arrangements	9750	0,00	1200 10 10 10 10 10 10 10 10 10 10 10 10 1	0.00		0.00
b. Reserve for Economic Uncertainties	9789	395,000.00		395,000.00	21-117 R.M.	395,000.00
c. Unassigned/Unappropriated	9790	3,097,522.00		2,972,148.00	a che sum start	2,845,785.00
d, Negative Restricted Ending Balances			17 P. 1. 1		1 27 19 50	
(Negative resources 2000-9999)	979Z		UTUNIC AND A	0.00	15-19 6-6-	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)					n x v Een Bir	
a. Stabilization Arrangements	9750	0.00		0.00	Star Part I	0.00
b. Reserve for Economic Uncertainties	9789	0.00	The Three In the	0.00	And a state of the	0.00
c. Unassigned/Unappropriated	9790	0.00		0.00	A Rotation	0.00
3. Total Available Reserves - by Amount (Sum lines E thru E2c)		3,192,522.00	shi shi hin	3,367,148.00		3,240,785.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		119.07%	i more stin	118.59%	a loss a rest	112.359
F. RECOMMENDED RESERVES		The Later of the l	all the second			
1. Special Education Pass-through Exclusions		The second second				
For counties that serve as the administrative unit (AU) of a		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			12.2941.2911.2	
		1.13 E				
special education local plan area (SELPA):		A CARLER OF				
a. Do you choose to exclude from the reserve calculation						
the pass-through funds distributed to SELPA members?	Yes	- CONTRACTOR				
b. If you are the SELPA AU and are excluding special		and the second se				
or in you are the oppirities and are evendening openin		and the second second				
education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
education pass-through funds; 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds						
education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546	5,					
education pass-through funds; 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds	5,	0.00				
education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for	5,	0.00				
education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)	5,	0.00				
education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. County Office's Total Expenditures and Other Financing Uses	5,	0.00		2,839,306.00		2.884,666.00
education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 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) 3. Calculating the Reserves	5,	2,933,288.00		2,839,306.00		
 education pass-through funds: Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 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) 3. Calculating the Reserves Expenditures and Other Financing Uses (Line B11) 		2,933,288.00 2,933,288.00		2,839,306.00		2,884,666.00
 education pass-through funds: Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 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) 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1 c. Total Expenditures and Other Financing Uses 		2,933,288.00 2,933,288.00 0.00		2,839,306.00		2.884,666.00 2.884,666.00 0.00 2.884,666.00
 education pass-through funds: Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 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) 3. Calculating the Reserves Expenditures and Other Financing Uses (Line B11) Plus: Special Education Pass-through Funds (Line F1b2, if Line F1 c. Total Expenditures and Other Financing Uses (Line F3 plus line F3b) 		2,933,288.00 2,933,288.00		2,839,306.00		2,884,666.00
 education pass-through funds: Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 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) 3. Calculating the Reserves Expenditures and Other Financing Uses (Line B11) Plus: Special Education Pass-through Funds (Line F1b2, if Line F1 C. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level 		2,933,288.00 2,933,288.00 0.00 2,933,288.00		2,839,306.00 0.00 2,839,306.00		2,884,666.00 0.00 2.884,666.00
 education pass-through funds: Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 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) 3. Calculating the Reserves Expenditures and Other Financing Uses (Line B11) Plus: Special Education Pass-through Funds (Line F1b2, if Line F1 C. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS1, Criterion 8 for calculation details) 		2,933,288.00 2,933,288.00 0.00 2,933,288.00 5%		2,839,306.00 0.00 2,839,306.00 5%		2,884,666.00 0.00 2.884,666.00 5'
 education pass-through funds: Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. County Office's Total Expenditures and Other Financing Uses Used to deternnine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No) 3. Calculating the Reserves Expenditures and Other Financing Uses (Line B11) Plus: Special Education Pass-through Funds (Line F1b2, if Line F1 C. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS1, Criterion 8 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) 		2,933,288.00 2,933,288.00 0.00 2,933,288.00		2,839,306.00 0.00 2,839,306.00		2,884,666.00 0.00 2.884,666.00 5'
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 education pass-through funds: Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. County Office's Total Expenditures and Other Financing Uses Used to deternnine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No) 3. Calculating the Reserves Expenditures and Other Financing Uses (Line B11) Plus: Special Education Pass-through Funds (Line F1b2, if Line F1 C. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS1, Criterion 8 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) 		2,933,288.00 2,933,288.00 0.00 2,933,288.00 5%		2,839,306.00 0.00 2,839,306.00 5%		2,884,666.00 0.00 2.884,666.00 5'
 education pass-through funds: Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. County Office's Total Expenditures and Other Financing Uses Used to deternnine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No) 3. Calculating the Reserves Expenditures and Other Financing Uses (Line F1b2, if Line F1 Cotal Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS1, Criterion 8 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount 		2,933,288.00 2,933,288.00 0.00 2,933,288.00 5% 146,664.40		2,839,306.00 0.00 2,839,306.00 5% 141,965.30		2,884.666.0 0.0 2.884,666.0 5 144.233.3

Sierra County Office of Education Sierra County

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

Direct Costs Transfers in 5750	s - Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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Sierra County	Office	oſ	Education
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Second Interim 2021-22 Projected Year Totals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

46	10462 0000000	
	Form SIAI	

	Direct Coste Transfers in	Transfers Out	Indirect Costs Transfers in	- Interfund Transfers Out	Interfund Transfers in	Interfund Transfers Out	Due From Other Funds	Due To Other Funds
Description	5750	5750	7350	7350	8900-8929	7600-7629	9310	9610
BII CAFETERIA ENTERPRISE FUND								Contraction of the
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0,00	0 00		14-6-6-14-
Fund Reconciliation		1		T 1				and the state of the
32) CHARTER SCHOOLS ENTERPRISE FUND				1				
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail		1		The second s	0.00	0.00		and the second s
Fund Reconciliation			-123 P.M. Col	England Star Marcan				
531 OTHER ENTERPRISE FUND			CLACK NO MISSIN					CONTRACT POINT
Expenditure Detail	0.00	0 0 0		Sal align 1				
Other Sources/Uses Detail				GO THE ST. IL	0.00	0.00		
Fund Reconciliation	() () () () () () () () () ()		The second se	Not show the				2 10 11 2000
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Expenditure Detail	0.00	0.00	A DUNT - THE R					1.91.132.011.12.23
Other Sources/Uses Detail		2000 / 19 / 19 / 19 / 19 / 19 / 19 / 19 /	and the second second	COLUMN STREET	0.00	0.00		11. 20
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Other Sources/Uses Detail			and the second second	and the second second	0.00	10 m m 2 m 2 m 2 m		Press of the second
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8 WARRANT/PASS-THROUGH FUND	No. Sector in the	14 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	The second second	and the second second	WEXCE S	and the second s		1 - 56
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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.

County and Charter School Alternative Education Grant ADA (Form Al, Lines B1d and C2d) Current Year (2021-22) 0.00 0.00 0.0% 1st Subsequent Year (2022-23) 0.00 0.00 0.0% 2nd Subsequent Year (2023-24) 0.00 0.00 0.0% District Funded County Program ADA (Form Al, Line B2g) 20.43 20.43 0.0% Current Year (2021-22) 20.43 0.0% 0.0% Ist Subsequent Year (2022-23) 20.43 0.0% 0.0% Current Year (2021-22) 20.43 0.0% 0.0% Ist Subsequent Year (2023-24) 20.43 0.0% 0.0% Current Year (2021-22) 20.43 0.0% 0.0% County Operations Grant ADA (Form Al, Line B5) 16.26 16.26 0.0% Current Year (2021-22) 16.26 16.26 0.0%	
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1st Subsequent Year (2022-23) 16.26 16.26 0.0% 2nd Subsequent Year (2023-24) 16.26 0.0%	Met
	Met
Charter School ADA and Charter School	Met
Charter School ADA and Charter School	
Charter School ADA and Charter School	
Funded County Program ADA	
(Form Al, Lines C1 and C3f)	
Current Year (2021-22) 0.00 0.0%	Met
1st Subsequent Year (2022-23) 0.00 0.00 0.00	Met
0.00 0.00 0.00 0.00 0.00 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.

	LCFF Rev	enue		
	(Fund 01, Objects 8011	, 8012, 8020-8089)		
Fiscal Year	First Interim (Form 01CSI, Item 2A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2021-22)	1,166.917,00	1,166.917.00	0.0%	Met
1st Subsequent Year (2022-23)	1,195,856.00	1,229,114.00	2.8%	Not Met
2nd Subsequent Year (2023-24)	1,233,047.00	1,276,485.00	3.5%	Not Met

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

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

 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) The second interim revenue projection for the second and third out years have been adjusted to reflect the projected increase in COLA for LCFF revenues. The 2022/23 fiscal year reflects a COLA increase of 5.33% and the second out year includes a projected COLA increase of 3.61%. The rates used were those presented by the Department of Finance.

Page 2 of 24

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 B	enefits	

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 an	Second Interim		
	First Interim	Projected Year Totals		
Fiscal Year	(Form 01I, Objects 1000-3999) (Form 01CSI, Item 3A)	(Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Percent Change	Status
Current Year (2021-22)	1,900,092.00	1,969.927.00	3.7%	Met
Ist Subsequent Year (2022-23)	1,981,343.00	2,126,281.00	7.3%	Not Met
2nd Subsequent Year (2023-24)	2.052.400.00	2,171,641.00	5.8%	Not Met

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

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

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

Explanation: (required if NOT met) The second interim salaries and benefits projections are reflecting the projected COLA increases as published by the Department of Finance plus anticipated step and column adjustments for staff. The first out year of 2022/23 includes step and column plus a 5.33% COLA increase to the salary schedule. The second out year includes only the increases for step and column, no additional COLA has been added to the projection. These projections also include anticipated increases to statutory benefits, i.e. STRS, PERS, etc.

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.

	First Interim Projected Year Totals	Second interim Projected Year Totals		Change Is Outside
Dbject Range / Fiscal Year	(Form 01CSI, Item 4A)	(Fund 01/Form MYPI)	Percent Change	Explanation Range
•	, Objects 8100-8299) (MYPI, Line A2)			1
urrent Year (2021-22)	173,931.00	159,842.00	-8.1%	Yes
st Subsequent Year (2022-23)	173,931.00	161,151.00	-7,3%	Yes
id Subsequent Year (2023-24)	173,931.00	161,151.00	-7.3%	Yes
Explanation: (required if Yes)	The revenues have been revised to reflect curn not provide an award for the 2021/22 fiscal year smaller miscellaneous adjustments were also n	ar and has been removed from the re		
Other State Revenue (Fun	d 01, Objects 8300-8599) (Form MYPI, Line A3	3)		
arrent Year (2021-22)	1,067,883,00	1,070,527.00	0.2%	No
t Subsequent Year (2022-23)	920,842,00	855,891.00	-7.1%	Yes
d Subsequent Year (2023-24)	920,842.00	855,891.00	-7.1%	Yes
irrent Year (2021-22)	d 01, Objects 8600-8799) (Form MYPI, Line A 407,500.00	409,500.00	0.5%	No
t Subsequent Year (2022-23)	407,500.00	409,500.00	0.5%	No
d Subsequent Year (2023-24)	407,500.00	409,500.00	0.5%	No
urrent Year (2021-22) st Subsequent Year (2022-23)	01, Objects <u>4000-4999) (Form MYPI, Line B4</u> 107,798.00 97,211.00	119,900.00 107,727.00	11.2% 10.8%	Yes Yes
d Subsequent Year (2023-24)	97,211.00	107,727.00	10.8%	Yes
Explanation: (required if Yes) Services and Other Operat	Expenditures in the first and second out years These are expenditures that are from one time ting Expenditures (Fund 01, Objects 5000-595	sources in the current fiscal year.	nat are not anticipated to continu	e beyond the current fiscal year
urrent Year (2021-22)	660,523.00	753,033.00	14.0%	Yes
				Yes
,			*17.2%	Yes
	1			17
1st Subsequent Year (2022-23) 2nd Subsequent Year (2023-24) Explanation: (required if Yes)	Expenditures in the first and second out years These are expenditures that are from one time			e beyond the

Page 4 of 24

1b. S

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 C	Other Local Revenues (Section 4A)			
Current Year (2021-22)	1,649,314.00	1,639,869.00	-0.6%	Met
1st Subsequent Year (2022-23)	1,502,273.00	1,426,542.00	-5.0%	Met
2nd Subsequent Year (2023-24)	1,502,273.00	1,426,542.00	-5.0%	Met
Total Books and Supplies, and S Current Year (2021-22)	Services and Other Operating Expenditu	ares (Section 4A) 872,933.00	13.6%	Not Met
1st Subsequent Year (2022-23)	736,894.00	637,597.00	-13.5%	Not Met

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

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

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

Explanation: Federal Revenue (linked from 4A	
if NOT met)	
Explanation: Other State Revenue (linked from 4A if NOT met)	
Explanation: Other Local Revenue (linked from 4A if NOT met)	
subsequent fiscal years. Re	ojected total operating expenditures have changed since first interim projections by more than the standard in one or more of the current or two asons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring enditures within the standard must be entered in Section 4A above and will also display in the explanation box below.

	Expenditures in the first and second out years have been removed for programs that are not anticipated to continue beyond the current fiscal year. These are expenditures that are from one time sources in the current fiscal year.
Explanation: Services and Other Exps (linked from 4A	Expenditures in the first and second out years have been removed for programs that are not anticipated to continue beyond the current fiscal year. These are expenditures that are from one time sources in the current fiscal year.

Page 5 of 24

if NOT met)

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		0.00	Not Met
2,	First Interim Contribution (information only (Form 01CSI, First Interim, Criterion 5, Lin		0.00	
lf statu	s is not met, enter an X in the box that best	describes why the minimum re	equired contribution was not made:	
	X	Not applicable (county office Other (explanation must be p	does not participate in the Leroy F. Green provided)	e School Facilities Act of 1998)
	Explanation:			

(required if NOT met and Other is marked)

Page 6 of 24

6. CRITERION: Deficit Spending

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

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

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

DATA ENTRY: All data are extracted or calculated.			
	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Yea (2023-24)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	119.1%	118.6%	112.4%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	39.7%	39.5%	
6B. Calculating the County Office's Special Education Pass-through Exe	clusions (only for county office	s that serve as the AU of a SE	LPA)
DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted incluenter data for item 2a and for the two subsequent years in item 2b; Current Year data	ding the Yes/No button selection. If ata are extracted.		
 DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted incluenter data for item 2a and for the two subsequent years in item 2b; Current Year date for county offices that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, 1. Do you choose to exclude pass-through funds distributed to SELPA member calculations for deficit spending and reserves? If you are the SELPA AU and are excluding special education pass-through 	ding the Yes/No button selection. If ata are extracted. and F1b2): ers from the		
DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted inclu- enter data for item 2a and for the two subsequent years in item 2b; Current Year da For county offices that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, 1. Do you choose to exclude pass-through funds distributed to SELPA member calculations for deficit spending and reserves?	ding the Yes/No button selection. If ata are extracted. and F1b2): ers from the	not, click the appropriate Yes or No	
 DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted incluenter data for item 2a and for the two subsequent years in item 2b; Current Year data for county offices that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, 1. Do you choose to exclude pass-through funds distributed to SELPA member calculations for deficit spending and reserves? If you are the SELPA AU and are excluding special education pass-through 	ding the Yes/No button selection. If ata are extracted. and F1b2): ers from the	not, click the appropriate Yes or No	

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.

	Projected `	Year Totals		
	Net Change in Unrestricted Fund Balance	Total Unrestricted Expenditures and Other Financing Uses	Deficit Spending Level	
Fiscal Year	(Form 01I, Section E) (Form MYPI, Line C)	(Form 01I, Objects 1000-7999) Form MYPI, Line B11)	(If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2021-22)	(5,010.00)	1.462,008.00	0.3%	Met
Ist Subsequent Year (2022-23)	(125,374.00)	1,395,593.00	9.0%	Met
2nd Subsequent Year (2023-24)	(126,363.00)	1,419,373.00	8.9%	Met

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

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

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

Explanation: (required if NOT met)

Page 7 of 24

7. CRITERION: Fund and Cash Balances

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

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

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

	Ending Fund Balance	
	County School Service Fund	
	Projected Year Totals	
Fiscal Year	(Form 01), Line F2)/(Form MYPI, Line D2)	Status
Current Year (2021-22)	3,585,507.00	Met
1st Subsequent Year (2022-23)	3,460,133.00	Met
2nd Subsequent Year (2023-24)	3,333,770.00	Met

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

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

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

Explanation:		
(required if NOT met)		

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

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

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

	Ending Cash Balance	
	County School Service Fund	
Fiscal Year (Form CASH, Line F, June Column) Si		
Current Year (2021-22)	3,679,791.24	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)	

Page 8 of 24

8. CRITERION: Reserves

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

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

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	2.933.288	2,839,306	2,884,666
County Office's Reserve Standard Percentage Level:	5%	5%	5%

8A. Calculating the County Office's Reserve Standard

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

		Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1.	Expenditures and Other Financing Uses			
	(Form 01I, objects 1000-7999) (Form MYPI, Line B11)	2,933,288.00	2,839,306.00	2,884,666.00
2.	Plus: Special Education Pass-through			
	(Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
З.	Total Expenditures and Other Financing Uses			
	(Line A1 plus Line A2)	2,933,288.00	2,839,306.00	2,884,666.00
4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent			
	(Line A3 times Line A4)	146,664,40	141,965.30	144,233.30
6.	Reserve Standard - by Amount			
	(From percentage level chart above)	71,000,00	71,000.00	71,000.00
7.	County Office's Reserve Standard			
	(Greater of Line A6 or Line A6)	146,664.40	141,966.30	144,233.30

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.

	ve Amounts	Current Year Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except line 4)		(2021-22)	(2022-23)	(2023-24)
1.	County School Service Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	County School Service Fund - Reserve for Economic			
	Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	395,000.00	395,000.00	395,000.00
3.	County School Service Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYPI, Line E1c)	3,097,522.00	2,972,148.00	2,845,785.00
4.	County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
θ.	County Office's Available Reserve Amount			
	(Lines B1 thru B7)	3,492,522.00	3,367,148.00	3,240,785.00
9.	County Office's Available Reserve Percentage (Information only)			
	(Line 8 divided by Section 8A, Line 3)	119.07%	118.59%	112.35%
	County Office's Reserve Standard			
	(Section 8A, Line 7):	146,664.40	141,966.30	144,233.30
	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)			

SUP	PLEMENTAL INFORMATION
ΑΤΑ	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)
1b.	If Yes, identify the interfund borrowings:
S4.	Contingent Revenues
1a.	Does your county office have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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 / Fiend Voor	First Interim	Second Interim	Percent		01-1
Description / Fiscal Year	(Form 01CSI, Item S5A)	Projected Year Totals	Change	Amount of Change	Status
1a. Contributions, Unrestricted Cou	unty School Service Fund				
(Fund 01, Resources 0000-1999)	-				
Current Year (2021-22)	(108,762.00)	(180,225.00)	65.7%	71,463.00	Not Met
1st Subsequent Year (2022-23)	(219,040.00)	(429,201.00)	95.9%	210,161.00	Not Met
2nd Subsequent Year (2023-24)	(242,958.00)	(450,781.00)	85.5%	207,823.00	Not Met
Current Year (2021-22) 1st Subsequent Year (2022-23)	56,697.00	58,276.00 58,276.00	2.8%	1.579.00	Met
1st Subsequent Vear (2022-23)	56,697.00	58,276.00	2.8%	1.579.00	Met
	50 007 00	50.070.00	0.00/	4 570 00	
	56,697.00	58,276.00	2.8%	1,579.00	Met
		58,276.00	2.8%	1,579.00	
2nd Subsequent Year (2023-24) 1c. Transfers Out, County School S		58,276.00	0.0%	1,579.00	
2nd Subsequent Year (2023-24)	Service Fund *				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.

Page 12 of 24

Explanation: (required if NOT met) The one time awards received for COVID relief from federal and state sources have helped the county pay for costs that would have otherwise been included in program sources. The movement of these expenditures from program to COVID relief sources allowed for the reduction in contributions from the general unrestricted fund to the restricted resources. The COVID relief funding is not anticipated to continue into the out years and have been removed from those years, increasing the anticipated contribution. The first and second out years have had an increase in contributions to the

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

Explanation: (required if NOT met) 1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

	Explanation: (required if NOT met)	
1d.	NO - There have been no c	apital project cost overruns occurring since first interim projections that may impact the county school service fund operational budget.
	Project Information: (required if YES)	<u>N/A</u>

Page 13 of 24

S6. Long-term Commitments

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

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

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.

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

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

	Yes	
1.		
1		
	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.

	# of Years	SACS Fund and O	Principal Balance	
Type of Commitment	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2021
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	General Fund, Unrestricted		21,346

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

since first interim projections?

	1		
	1		
TOTAL:			21.34

Type of Commitment (continued);	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	16.910	21,346	0	0

Other Long-term Commitments (continued):

Total Annual Payments: Has total annual payment increased o	over prior year (2020-21)?	Yes	No	No
Total Annual Payments:	16,910	21,346	0	0
				· · · · · · · · · · · · · · · · · · ·
				/
				C
the second se				1

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

DATA ENTRY: Enter an explanation if Yes,

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

Explanation:	The increase in compensated absences is due to staff not taking paid time off during the fiscal year. Additional staff have also been hired to assist
(required if Yes to	with COVID related duties, which has increased the calculated compensated absences.
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?
- 2. Yes Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Yes

Explanation: (Required if Yes) Some sources of funding are being utilized to cover those staff that are being paid with one time COVID sources. When these funds expire the source of funding to pay any continuing compensated absences will be moved into other resources, restricted or unrestricted, as needed and designated for the ongoing program and staffing needs.

Page 15 of 24

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.

STA. 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

. (DPEB Liabilities	First Interim (Form 01CSI, Item S7A)	Second Interim
a	a. Total OPEB liability	103,374.00	103,374.00
1	 OPEB plan(s) fiduciary net position (if applicable) 	0.00	0.00
(. Total/Net OPEB liability (Line 2a minus Line 2b)	103,374.00	103,374.00
(Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial
(If based on an actuarial valuation, indicate the measurement date of the OPEB valuation 	Jun 30, 2018	Jun 30, 2018

3. OPEB Contributions

2.

 OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method 	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2021-22)	13.703.00	13,703.00
1st Subsequent Year (2022-23)	13,703.00	13,703.00
2nd Subsequent Year (2023-24)	13.703.00	13,703.00
b. OPEB amount contributed (for this purpose, include premiums paid to a	self-insurance fund)	
(Funds 01-70, objects 3701-3752)		
Current Year (2021-22)	0.00	0.00
1st Subsequent Year (2022-23)	0.00	0.00
2nd Subsequent Year (2023-24)	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2021-22)	70,144.00	70,144.00
1st Subsequent Year (2022-23)	52,608,00	52,608,00
2nd Subsequent Year (2023-24)	35 072.00	35,072.00
d. Number of retirees receiving OPEB benefits		
Current Year (2021-22)	4	4
1st Subsequent Year (2022-23)	3	3

4. Comments:

2nd Subsequent Year (2023-24)

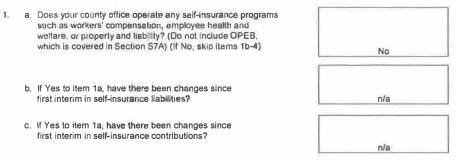
I/A			

2

2

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.



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

Self-Insurance Contributions

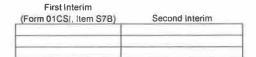
a. Accrued liability for self-insurance programsb. Unfunded liability for self-insurance programs

Self-Insurance Liabilities

2.

3.

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



S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since 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.

				ao noponing		
Status of Certificated Labor Agreements as Were all certificated labor negotiations settled			No			
	complete number of FTEs, then skip to	section S8B	INO			
	ontinue with section S8A.					
Catificated (Non-management) Solary and	Denefit Negetictions					
Certificated (Non-management) Salary and	Prior Year (2nd Interim)	Current	Vear	1ct	Subsequent Year	2nd Subsequent Year
	(2020-21)	(2021-		150	(2022-23)	(2023-24)
		12021	22)		1	
Number of certificated (non-management) full- time-equivalent (FTE) positions	5.0		5.5		5.5	5.5
1a. Have any salary and benefit negotiation	ons been settled since first interim pro	jections?				
lf Yes, a	and the corresponding public disclosure	e documents				
have no	t been filed with the CDE, complete qu	uestions 2-4.	Yes			
lf No, co	omplete questions 5 and 6					
1b. Are any salary and benefit negotiation	ns still unsettled?	1				
	complete questions 5 and 6.		No			
Negotiations Settled Since First Interim Project	tions					
	5(a), date of public disclosure board m	eeting:	Dec 13, 20	021		
	F					
3. Period covered by the agreement:	Begin Date: Jul	01, 2021	E	nd Date:	Jun 30, 2023	
4. Salary settlement:		Current	Year	1st	Subsequent Year	2nd Subsequent Year
	_	(2021-	22)		(2022-23)	(2023-24)
Is the cost of salary settlement include	ed in the interim and multiyear	Ve			No.	Mar
prejections (MYPs)?		Yes			Yes	Yes
Tatalaa	One Year Agreement			· · · · · ·		
	st of salary settlement					
% aban	ao io coloru cobodulo from prior vons		1			
% chang	ge in salary schedule from prior year or			1		
Total as	Multiyear Agreement ost of salary settlement		17 505		0.004	
	st of salary settlement		17,565		9,064	
	ge in salary schedule from prior year iter text, such as "Reopener")	5.19	6	COLA adop	ted per Governor's budget	0.0%
Identify	the source of funding that will be used	I to support multij	vear salary com	mitments:		
General	Fund, unrestricted and restricted sou	Note too ac acon	assignments			
General	Fund, unrestricted and restricted sou	ices as per stall	assignments.			
Negotiations Not Settled						
5. Cost of a one percent increase in sala	any and statutony benefits			1		
o. Obst of a one percent increase ill sale				1		
		Current		1s1	Subsequent Year	2nd Subsequent Year
	-	(2021-	22)		(2022-23)	(2023-24)
6. Amount included for any tentative sala	ary schedule increases					
	-					

2021-22 Second Interim County School Service Fund County Office of Education Criteria and Standards Review

2nd Subsequent Year

(2023-24)

Yes

Yes

Certif	icated (Non-management) Health and Welfare (H&W) Benefits	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1,	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2,	Total cost of H&W benefits	122,561	122,561	122,561
3.	Percent of H&W cost paid by employer	62,0%	62.0%	62.0%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

No

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

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

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

Certificated (Non-management) Step and Column Adjustments		Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)	
1. Ar	re step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes	
2. Co	ost of step & column adjustments	13,262	13,751	14,265	
3. Pe	ercent change in step & column over prior year	4.0%	4.0%	4.0%	

Current Year

(2021-22)

Yes

Yes

1st Subsequent Year

(2022-23)

Yes

Yes

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

1. Are savings from attrition included in the interim and MYPs?

N/A

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

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.):

California Dept of Education SACS Financial Reporting Software - 2021.2.0 File: csi-c (Rev 02/26/2021)

S8B.	Cost Analysis of County Office's Lab	or Agreements - Classified (Non	-manageme	ent) Employees	3		
DATA	ENTRY: Click the appropriate Yes or No b	outton for "Status of Classified Labor A	greements a	s of the Previous	Reporting Period." TI	here are no extractio	ns in this section.
			ection S8C.	No			
Classi	fied (Non-management) Salary and Ber	Prior Year (2nd Interim) (2020-21)	Curren		1st Subsequ (2022-		2nd Subsequent Year (2023-24)
Numboositio	er of classified (non-management) FTE ns	9.7		10.1		10.1	10.1
1a.	have not b	I the corresponding public disclosure of the corresponding public disclosure of the cDE, complete question of the cDE, complete question of the correspondence of the correspond	documents	Yes			
1b.	Are any salary and benefit negotiations	plete questions 5 and 6. still unsettled? nplete questions 5 and 6.		No			
Vegot 2.	alions Settled Since First Interim Projectic Per Government Code Section 3547.5(a		eting:	Dec 13, 20	021		
3.	Period covered by the agreement:	Begin Date: Jul 01	2021	Er	nd Date: Jur	1 30, 2023	
4.	Salary settlement:		Curren (202	t Year 1-22)	1st Subsequ (2022-		2nd Subsequent Year (2023-24)
	Is the cost of salary settlement included projections (MYPs)?	in the interim and multiyear	Y	es	Yes	5	Yes
	Total cost	One Year Agreement of salary settlement					
	% change	in salary schedule from prior year	-				
	Total cost	Multiyear Agreement of salary settlement		13,011		6 <u>,</u> 714	0
		in salary schedule from prior year r text, such as "Reopener")	5.	1%	COLA adopted per 0	Governor's budge	0.0%
	Identify the	e source of funding that will be used to	support mul	tiyear salary com	mitments:		
	General F	und, unrestricted and restricted source	es as per staf	f assignments.			
Negoti	ations Not Settled						
5.	Cost of a one percent increase in salary	and statutory benefits					

 Current Year
 1st Subsequent Year
 2nd Subsequent Year

 (2021-22)
 (2022-23)
 (2023-24)

2021-22 Second Interim County School Service Fund County Office of Education Criteria and Standards Review

2nd Subsequent Year

(2023-24)

Yes

3.0%

2nd Subsequent Year (2023-24)

Yes

Yes

21,293

Classified (Non-management)	Health and Welfare (H&W) Benefits	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benef	it changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W bene	fits	21,965	21,965	21,965
3. Percent of H&W cost pa	id by employer	95.0%	95,0%	95.0%
4. Percent projected chang	e in H&W cost over prior year	0.0%	0.0%	0.0%

Current Year

(2021-22)

Yes

6.0%

Current Year

(2021-22)

Yes

Yes

21,293

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

Are any new \mbox{costs} negotiated since first interim for prior year settlements included in the $\mbox{interim}\xspace$

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

No		

1st Subsequent Year

(2022-23)

Yes

4.0%

1st Subsequent Year

(2022-23)

Yes

Yes

21,293

Classifled (Non-management) Step and Column Adjustments

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

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

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

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.):

N/A

Page 21 of 24

SBC. 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? No If Yes or n/a, complete number of FTEs, then skip to S9.

If No. continue with section S8C.

Manag	gement/Supervisor/Confidential Salary a	nd Benefit Negotiations			
		Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	er of management, supervisor, and ential FTE positions	5.8	5.8	5.8	5.8
1a.	Have any salary and benefit negotiations	been settled since first interim proje	ctions?		
		the corresponding public disclosure of the corresponding public disclosure of the correspondence of the corres			
	If No, comp	lete questions 3 and 4.	r		
1b.	Are any salary and benefit negotiations si If Yes, com	till unsettled? plete questions 3 and 4,	No		
Negot	ations Settled Since First Interim Projection	15			
2.	Salary settlement:	_	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	Is the cost of salary settlement included in	n the interim and multiyear			, v
	projections (MYPs)? Total cost o	of salary settlement	Yes 14,051	Yes 7.251	Yes
		salary schedule from prior year text, such as "Reopener")	5.1%	COLA adopted per Governor's budget	0.0%
Negoti	ations Not Settled				
3.	Cost of a one percent increase in salary a	and statutory benefits]	
			Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
4.	Amount included for any tentative salary	schedule increases			
	gement/Supervisor/Confidential I and Welfare (H&W) Benefits	-	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1.	Are costs of H&W benefit changes includ	ed in the interim and MYPs?	Yes	Yes	Yes
2,	Total cost of H&W benefits	_	87,680	87,680	87,680
3. 4.	Percent of H&W cost paid by employer Percent projected change in H&W cost of	ver prior year	91.0% 0.0%	91.0% 0.0%	91.0% 0.0%
-	gement/Supervisor/Confidential nd Column Adjustments	_	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. 2 .	Are step & column adjustments included Cost of step & column adjustments	in the interm and MYPs?	Yes 29,453	Yes 32,218	Yes 19,251
3.	Percent change in step & column over pr	ior year	6.0%	6.0%	4.0%
	gement/Supervisor/Confidential Benefits (mileage, bonuses, etc.)		Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Julei	Bonenta (inneage, bonuaes, etc.)	L	(2021-22)		[2020-24]

No

0.0%

Page 22 of 24

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

0

No

0.0%

No

0.0%

0

0

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 bilance at the end of the current fiscal year?

No

If Yes, propare 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.

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	
Is the system of personnel position control independent from the payroll system?	Yes	
Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?	No	
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	
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	
Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	No	
Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)	No	
Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No	
	are used to determine Yes or No) Is the system of personnel position control independent from the payroll system? Is the County Operations Grant ADA decreasing in both the prior and current fiscal years? Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year? 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? Does the county office have any reports that indicate fiscal distress? (if Yes, provide copies to the CDE.) Have there been personnel changes in the superintendent or chief business	negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No) No Is the system of personnel position control independent from the payroll system? Yes Is the County Operations Grant ADA decreasing in both the prior and current fiscal years? No 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 Has the county office ontered 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 Does the county office have any reports that indicate fiscal distress? No Does the copies to the CDE.) 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

Second Interim Special Education Maintenance of Effort 2021-22 Projected Expenditures vs. Actual Comparison Year 2021-22 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								66
TOTAL PRO	JECTED EXPENDITURES (Funds 01, 09, & 62; resour	ces 0000-9999)			1				
1000-1999	Certificated Salaries	46,989.00	0.00	59.926.00	0.00	40.048.00	201,827.00		348,790.00
2000-2999	Classified Salaries	10,752.00	0.00	0.00	0.00	9,138.00	148,475.00		168,365.00
3000-3999	Employee Benefits	17,321.00	0.00	21,846.00	0.00	19,279.00	173,795.00		232,241.00
4000-4999	Books and Supplies	31,915.00	0.00	0.00	0.00	0.00	4,571.00		36,486.00
5000-5999	Services and Other Operating Expenditures	82,264.00	0.00	556.00	0.00	139.470.00	8,370.00		230,660.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	6,000.00	0.00	0.00	0.00	0.00	0.00		6,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	195,241.00	0.00	82,328.00	0.00	207,935.00	537,038.00	0.00	1,022,542.00
7310	Transfers of Indirect Costs	17,459.00	0.00	0.00	0.00	644.00	3,548,00		21.651.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	17,459.00	0.00	0.00	0.00	644,00	3,548.00	0.00	21,651.00
	TOTAL COSTS	212,700.00	0.00	82,328.00	0.00	208,579.00	540,586.00	0.00	1,044,193.00
STATE AND	LOCAL PROJECTED EXPENDITURES (Funds 01, 09,	& 62; resources 00	00-2999, 3385, & 60	00-9999)					
1000-1999	Certificated Salaries	46,989.00	0.00	0.00	0.00	0.00	85,705.00		132,694.00
2000-2999	Classified Salaries	10,752.00	0.00	0.00	0.00	5,569.00	145,182.00		161,503.00
3000-3999	Employee Benefits	17,321.00	0.00	0.00	0.00	1,111.00	120,343.00		138,775.00
4000-4999	Books and Supplies	24,528.00	0.00	0.00	0.00	0,00	4,571.00		29,099.00
5000-5999	Services and Other Operating Expenditures	82,264.00	0.00	0.00	0.00	138,500.00	8,370.00		229,134.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	6,000.00	0.00	0.00	0.00	0.00	0.00		6,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	187,854,00	0.00	0.00	0.00	145.180.00	364,171.00	0.00	697,205.00
7310	Transfers of Indirect Costs	17,459.00	0.00	0.00	0.00	0.00	0.00		17,459.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0,00	0.00	0.00		0,00
	Total Indirect Costs	17,459.00	0.00	0.00	0.00	0.00	0.00	0.00	17,459.00
	TOTAL BEFORE OBJECT 8980	205,313.00	0.00	0.00	0.00	145,180.00	364,171.00	0.00	714,664.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
								S. 20 - 25-3	130,946.00
	TOTAL COSTS								845,610.00

Second Interim Special Education Maintenance of Effort 2021-22 Projected Expenditures vs. Actual Comparison Year 2021-22 Projected Expenditures by LEA (LP-I)

)bject Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infan ts (Goal 5710)	Special Education, Preschool Studen ts (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
OCAL PRO	JECTED EXPENDITURES (Funds 01, 09, & 62; resour	ces 0000-1999 & 80	00-9999)						
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	15,994.00		15,994.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	15,994.00	0.00	15,994.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	15,994.00	0.00	15,994.00
0868	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								130,946.00
	han an air an							and the second second	49 279.00
	TOTAL COSTS							and the second sec	196,219.00

 Attach an additional sheet with explanations of any amounts in the Adjustments column

Second Interim Special Education Maintenance of Effort 2021-22 Projected Expenditures vs. Actual Comparison Year 2020-21 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT							State Willing	66
TOTAL ACTU	JAL EXPENDITURES (Funds 01, 09, & 62; resources	0000-9999)			1				
	Certificated Salaries	31,660,76	0.00	56.556.60	0.00	35,393 40	187,811.08		311,421,84
2000-2999	Classified Salaries	3.905.00	0,00	0.00	0.00	7,396,74	106,131,54		117,433,28
3000-3999	Employee Benefits	16,966.40	0.00	29,556.01	0.00	18,620.44	157,422.44		222,565.29
4000-4999	Books and Supplies	1,021,25	0.00	0.00	0.00	0.00	5,183.38		6.204.63
5000-5999	Services and Other Operating Expenditures	50,081.46	0.00	532.44	0.00	979.53	87,015.14		138.608.57
6000-6999	Capital Outlay	0.00	0.00	0.00	0,00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	103,634.87	0.00	86,645.05	0.00	62,390,11	543,563.58	0.00	796,233.61
7310	Transfers of Indirect Costs	8,708.76	0.00	0.00	0.00	434.21	2,485.76		11,628.73
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	18.124.61			Notes and provide	Street Street Street	15-1-2-1-1-		18,124.61
	Total Indirect Costs	8,708.76	0.00	0.00	0.00	434.21	2,485.76	0.00	11,628.73
	TOTAL COSTS	112,343.63	0,00	86,645.05	0.00	62,824.32	546,049.34	0.00	807.862.34
FEDERAL AG	CTUAL EXPENDITURES (Funds 01, 09, and 62; resou	urces 3000-5999, exc	ept 3385)						
1000-1999	Certificated Salaries	0.00	0.00	54,906.60	0.00	35,393.40	113,011.90		203,311.90
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	3.458.96	4,877.14		8,336.10
3000-3999	Employee Benefits	0.00	0.00	19,976.16	0.00	12,393.81	52,297.19		84,667.16
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	481.61		481.61
5000-5999	Services and Other Operating Expenditures	0.00	0.00	532.44	0.00	979.53	0.00		1,511.97
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0,00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	75,415.20	0.00	52,225.70	170,667.84	0.00	298,308.74
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	434.21	2,485.76		2.919.97
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	434.21	2,485.76	0.00	2,919.97
	TOTAL BEFORE OBJECT 8980	0.00	0.00	75,415.20	0.00	52,659.91	173,153.60	0.00	301,228.71
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								109,115.08
	TOTAL COSTS								192,113.63

Second Interim Special Education Maintenance of Effort 2021-22 Projected Expenditures vs. Actual Comparison Year 2020-21 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustmen ts*	Total
	LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62								
1000-1999	Certificated Salaries	31,660.76	0.00	1.650.00	0.00	0.00	74,799,18		108,109,94
2000-2999	Classified Salaries	3,905,00	0.00	0.00	0.00	3,937.78	101.254.40		109,097.18
3000-3999	Employee Benefits	16,966,40	0.00	9,579.85	0.00	6,226,63	105.125.25		137,898.13
4000-4999	Books and Supplies	1.021.25	0.00	0.00	0.00	0.00	4,701,77		5,723.02
5000-5999	Services and Other Operating Expenditures	50,081,46	0.00	0.00	0.00	0.00	87.015.14		137,096.60
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	103.634.87	0.00	11,229.85	0.00	10,164.41	372,895.74	0.00	497,924.87
7310	Transfers of Indirect Costs	8,708,76	0.00	0.00	0.00	0.00	0.00		8,708,76
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	18,124,61	0.00	0.00	0.00	0.00	0.00		18,124.61
I OKA	Total Indirect Costs	8,708,76	0.00	0.00	0.00	0.00	0.00	0,00	8,708.76
	TOTAL BEFORE OBJECT 8980	112,343.63	0.00	11,229,85	0.00	10,164.41	372.895.74	0.00	506,633,63
	Resources (From Federal Actual Expenditures section) TOTAL COSTS							4	109,115.08 615,748.71
	JAL EXPENDITURES (Funds 01, 09, & 62; resources		,						
	Certificated Salaries	0,00	0.00	0.00	0.00	0.00	0.00.		0,00
	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Books and Supplies	56.45	0.00	0.00	0.00	0.00	0.00		56.45
5000-5999		0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0 00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	56.45	0.00	0.00	0.00	0.00	0.00	0.00	56.45
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0,00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0_00
	TOTAL BEFORE OBJECT 8980	56.45	0.00	0.00	0.00	0.00	0.00	0.00	56.45
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								109,115.08
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								
								MENULY CIT	0.00
	TOTAL COSTS			21 - A - A - M	Constant Section (1998)	and the second		and the second	109,171.53

* Attach an additional sheet with explanations of any amounts

in the Adjustments column.

SELPA: Sierra County (AW)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2021-22 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

- 1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- 2. A decrease in the enrollment of children with disabilities.
- 3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
- The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Marlene Mongolo, SELPA Director, Retired in 16/17 - Salary & Benefits	85,515.26	
Total exempt reductions	85,515.26	0.00

SELPA: Sierra County (AW)

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00(a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	(b)		
If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	(d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			
If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	s (e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	(f)		
Note: If your LEA exercises the authority under 34 CFF the activities (which are authorized under the ESEA) p		NOE requirement, the LE	A must list

SELPA: SECTION 3	Sierra County (AW)	Column A	Column B	Column C
		Projected Exps. (LP-I Worksheet) FY 2021-22	Actual Expenditures Comparison Year FY 14/15	Difference (A - B)
	D STATE AND LOCAL EXPENDITURES METHOD Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			<u>,</u>
	a. Total special education expenditures	1,044,193.00		
	b. Less: Expenditures paid from federal sources	198,583.00		
	c. Expenditures paid from state and local sources Add/Less: Adjustments and/or PCRA required for	845,610.00	469,747.00	
	MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	· 作品的 · 作品的 · 作品
	calculation	Same States	469,747.00	a state
	Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2	ALT TO BAL	85,515.26	
	Net expenditures paid from state and local sources	845,610.00	384,231.74	461,378.26

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

		Projected Exps. FY 2021-22	Comparison Year FY 14/15	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			A State
	a. Total special education expenditures	1,044,193.00		
	b. Less: Expenditures paid from federal sources	198,583.00		
	c. Expenditures paid from state and local sources Add/Less: Adjustments and/or PCRA required for MOE calculation	845,610.00	469,747.00	
	Comparison year's expenditures, adjusted for MOE calculation		469,747.00	
	Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2	945 640 00	85,515.26 0.00	
	Net expenditures paid from state and local sources	845,610.00	384,231.74	
	d. Special education unduplicated pupil count	66.00	38.00	
	e. Per capita state and local expenditures (A2c/A2d)	12,812.27	10,111.36	2,700.91

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA: Sierra County (AW)

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps.	Comparison Year	
	FY 2021-22	FY 14/15	Difference
 Under "Comparison Year," enter the most recent year which MOE compliance was met using the actual vs. actual method based on local expenditures only. 	in		
a. Expenditures paid from local sources	196,219.00	45,088.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted		0.00	
for MOE calculation	Sector School &	45,088.00	a destamonte de la conserva de
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2	mint and she that	0.00	
Net expenditures paid from local sources	196,219.00	45,088.00	151,131.00

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs.actual method based on the per capita local expenditures only.	Projected Exps. FY 2021-22	Comparison Year FY 14/15	Difference
	 a. Expenditures paid from local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation 	196,219.00	<u>111,940.00</u> 0.00 111,940.00	
	Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources	196,219.00	0.00 0.00 111,940.00	
	b. Special education unduplicated pupil count	66	38	
	c. Per capita local expenditures (B2a/B2b)	2,973.02	2,945.79	27.23

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Nona Griesert

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