

# **2021-22**

## **Proposed Budget**



**June 17, 2021**

**ANNUAL BUDGET REPORT:**  
July 1, 2021 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the County Board of Education pursuant to Education Code sections 1620, 1622, 33129, 52066, 52067, and 52068.

Public Hearing:

Adoption Date: \_\_\_\_\_

Place: Santa Cruz, CA

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

Date: June 17, 2021

Clerk/Secretary of the County Board

Time: 4:00 PM

(Original signature required)

Contact person for additional information on the budget reports:

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To update our mailing database, please complete the following:

Superintendent's Name: Dr. Faris Sabbah

Chief Business Official's Name: Liann Reyes

CBO's Title: Deputy Superintendent, Business Svcs

CBO's Telephone: (831) 466-5601

### Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met" and supplemental information and additional fiscal indicators that are "Yes" may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1a	Average Daily Attendance (ADA) - County Operations Grant	Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.		X
1b	ADA - County Programs	Projected ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.		X

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
2	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.		X
4a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
4b	Other Expenditures	Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
5	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.		X
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
7	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget 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 by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?</li> </ul>	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>	X	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> </ul>	X	
		<ul style="list-style-type: none"> <li>Classified? (Section S8B, Line 1)</li> </ul>	X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?</li> </ul>		X
		<ul style="list-style-type: none"> <li>Adoption date of the LCAP or an update to the LCAP:</li> </ul>	Jun 24, 2021	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget 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	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget 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	



ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

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 approval of the budget.

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

A. STANDARD: Projected County Operations Grant average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	County Operations Grant ADA		
3.0%	0	to	6,999
2.0%	7,000	to	59,999
1.0%	60,000	and	over

County Office ADA (Form A, Estimated Funded ADA column, Line B5):

County Office County Operations Grant ADA Standard Percentage Level:

### 1A-1. Calculating the County Office's County Operations Grant ADA Variances

DATA ENTRY: Enter the County Operations Grant Funded ADA in the Original Budget column for all fiscal years. All other data are extracted or calculated

Fiscal Year	County Operations Grant Funded ADA			Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater than Actuals, else N/A)	
Third Prior Year (2018-19)	38,773.00		100.0%	Not Met
Second Prior Year (2019-20)	38,213.00	37,306.28	2.4%	Not Met
First Prior Year (2020-21)	37,821.59	37,821.59	N/A	Met

### 1A-2. Comparison of County Office County Operations Grant ADA to the Standard

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

1a. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:  
(required if NOT met)

1b. STANDARD NOT MET - Projected County Operations Grant ADA was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

County Operations Grant ADA was inadvertently omitted from the 2018-19 Unaudited Actuals. At 2019-20 Adopted Budget the 2018-19 Funded ADA was 37,428.58, which is a 1.8% decline from 2018-19 Adopted Budget and is within the standard variance level.

**1. CRITERION: Average Daily Attendance (continued)**

B. STANDARD: Projected ADA for county operated programs for any of the budget year or two subsequent fiscal years has not increased from the historical average from the three prior fiscal years by more than two percent (2%) each year.

**1B-1. Calculating the County Office's Historical Average Projected ADA for County Operated Programs**

DATA ENTRY: All data are extracted or calculated.

Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2018-19)	861.01	21.80		0.00
Second Prior Year (2019-20)	865.38	88.90	37,306.28	0.00
First Prior Year (2020-21)	1,005.29	88.90	37,821.59	0.00
Historical Average:	910.56	66.53	25,042.62	0.00

**County Office's County Operated Programs ADA Standard:**

<b>Budget Year (2021-22)</b> (historical average plus 2%):	928.77	67.86	25,543.47	0.00
<b>1st Subsequent Year (2022-23)</b> (historical average plus 4%):	946.98	69.19	26,044.32	0.00
<b>2nd Subsequent year (2023-24)</b> (historical average plus 6%):	965.19	70.52	26,545.18	0.00

**1B-2. Calculating the County Office's Projected ADA for County Operated Programs**

DATA ENTRY: Budget year data will be extracted from Form A. Enter the remaining data in each of the 1st and 2nd Subsequent Years. If Form MYP exists, County Operations Grant ADA will be extracted for the two subsequent fiscal years.

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2021-22)	985.00	88.90	37,821.59	0.00
1st Subsequent Year (2022-23)	985.00	88.90	37,821.59	0.00
2nd Subsequent Year (2023-24)	985.00	88.90	37,821.59	
Status:	Not Met	Not Met	Not Met	Not Met

**1B-3. Comparison of County Office Projected County Operated Programs ADA to the Standard**

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

- 1a. STANDARD NOT MET - Projected ADA for county operated programs is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes, if any, will be made to bring the projected ADA within the standard.

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

When the Santa Cruz County Cypress Charter school closed on 6/30/2020 many of those students transitioned to county operated Alternative Education programs. Business and Alternative Education staff will continue to work closely to monitor enrollment and ADA for all county operated programs and make adjustments to assumptions and projections at each reporting period.

## 2. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the county office's gap funding or its cost-of-living adjustment (COLA)<sup>1</sup> plus or minus one percent.

For excess property tax counties, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

<sup>1</sup> County offices that are already at or above their LCFF target funding level receive no gap funding. These county offices have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

### 2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

### 2A-1. Calculating the County Office's LCFF Revenue Standard

DATA ENTRY: Section I, enter applicable data for all fiscal years. Section I-a is completed by a county office funded at Target, and Section I-b is completed by a county office funded at Hold Harmless. Section II, enter data in Step 2b1 for all fiscal years. Section III, all data are extracted or calculated. Section IV, enter data in Step 1a for the two subsequent fiscal years, Step 2b1 for all fiscal years, and Step 2b3 for current year only. All other data are extracted or calculated.

NOTE: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Due to the full implementation of LCFF, gap funding is no longer applicable. Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

#### Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

If status is at target, then COLA amount in Step 2b2 is used in Step 2c in Sections II and III.

Hold Harmless

If status is hold harmless, then amount in Step 2c is zero in Sections II and III.

Status: Hold Harmless

#### I. LCFF Funding

a. COE funded at Target LCFF

a1. COE Operations Grant

a2. COE Alternative Education Grant

Prior Year  
(2020-21)

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A
b. COE funded at Hold Harmless LCFF	22,424,252.00	22,250,857.00	22,250,857.00	22,250,857.00
c. Charter Funded County Program				
c1. LCFF Entitlement				
d. Total LCFF (Sum of a or b, and c)	22,424,252.00	22,250,857.00	22,250,857.00	22,250,857.00

#### II. County Operations Grant

Step 1 - Change in Population

a. ADA (Funded)

(Form A, line B5 and Criterion 1B-2)

b. Prior Year ADA (Funded)

c. Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))

d. Percent Change Due to Population  
(Step 1c divided by Step 1b)

37,821.59	37,821.59	37,821.59	37,821.59
	37,821.59	37,821.59	37,821.59
	0.00	0.00	0.00
	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding

(Section I-a1 (At Target) or Section I-b  
(Hold Harmless), prior year column)

b1. COLA percentage (if COE is at target)

b2. COLA amount (proxy for purposes of this criterion)

c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))

d. Percent Change Due to Funding Level  
(Step 2c divided by Step 2a)

22,424,252.00	22,250,857.00	22,250,857.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

- a. Percent change in population and funding level  
(Step 1d plus Step 2d)
- b. LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target)  
or Section I-b divided by Section I-d (Hold Harmless))
- c. Weighted Percent change  
(Step 3a x Step 3b)

0.00%	0.00%	0.00%
100.00%	100.00%	100.00%
0.00%	0.00%	0.00%

III. Alternative Education Grant

Step 1 - Change in Population

- a. ADA (Funded) (Form A, lines  
B1d, C2d, and Criterion 1B-2)
- b. Prior Year ADA (Funded)
- c. Difference (Step 1a minus Step 1b)
- d. Percent Change Due to Population  
(Step 1c divided by Step 1b)

Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1,005.29	985.00	985.00	985.00
	1,005.29	985.00	985.00
	(20.29)	0.00	0.00
	-2.02%	0.00%	0.00%

Step 2 - Change in Funding Level

- a. Prior Year LCFF Funding  
(Section I-a2 (At Target) or Section I-b (Hold Harmless), prior year column)
- b1. COLA percentage (if COE is at target) (Section II-Step 2b1)
- b2. COLA amount (proxy for purposes of this criterion)
- c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))
- d. Percent Change Due to Funding Level  
(Step 2c divided by Step 2a)

22,424,252.00	22,250,857.00	22,250,857.00
0.00%	0.00%	0.00%
0.00	0.00	0.00
0.00	0.00	0.00
0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

- a. Percent change in population and funding level (Step 1d plus Step 2d)
- b. LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target)  
or Section I-b divided by Section I-d (Hold Harmless))
- c. Weighted Percent change  
(Step 3a x Step 3b)

-2.02%	0.00%	0.00%
100.00%	100.00%	100.00%
-2.02%	0.00%	0.00%

IV. Charter Funded County Program

Step 1 - Change in Population

- a. ADA (Funded)  
(Form A, line C3f)
- b. Prior Year ADA (Funded)
- c. Difference (Step 1a minus Step 1b)
- d. Percent Change Due to Population  
(Step 1c divided by Step 1b)

Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0.00	0.00		
	0.00	0.00	0.00
	0.00	0.00	0.00
	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

- a. Prior Year LCFF Funding (Section I-c1, prior year column)
- b1. COLA percentage
- b2. COLA amount (proxy for purposes of this criterion)
- c. Percent Change Due to Funding Level  
(Step 2b2 divided by Step 2a)

0.00	0.00	0.00
0.00	0.00	0.00
0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

- a. Percent change in population and funding level (Step 1d plus Step 2c)
- b. LCFF Percent allocation (Section I-c1 divided by Section I-d)
- c. Weighted Percent change  
(Step 3a x Step 3b)

0.00%	0.00%	0.00%
0.00%	0.00%	0.00%
0.00%	0.00%	0.00%

V. Weighted Change

- a. Total weighted percent change  
(Step 3c in sections II, III and IV)

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
-2.02%	0.00%	0.00%

LCFF Revenue Standard (line V-a, plus/minus 1%):

-3.02% to -1.02%	-1.00% to 1.00%	-1.00% to 1.00%
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## 2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid

DATA ENTRY: If applicable to your county office, input data in the 1st and 2nd Subsequent Years for projected local property taxes; all other data are extracted or calculated.

### Excess Property Tax or Minimum State Aid County Office Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected local property taxes (Form 01, Objects 8021 - 8089)	12,633,923.00	12,651,484.90	12,651,484.90	12,651,484.90
<b>Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):</b>		<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Years for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	29,876,283.00	29,713,247.66	29,713,247.66	29,713,247.66
County Office's Projected Change in LCFF Revenue:		-0.55%	0.00%	0.00%
<b>Standard:</b>		<b>-3.02% to -1.02%</b>	<b>-1.00% to 1.00%</b>	<b>-1.00% to 1.00%</b>
<b>Status:</b>		Not Met	Met	Met

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

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

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

Fiscal Year 2020-21 LCFF was higher due to the approval of the SB-820 Growth Funding Application. We are projecting a slight decrease (20 ADA) in budget year 2021-22 and no change in the subsequent years.

### 3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus five percent.

#### 3A. Calculating the County Office's Salaries and Benefits Standard Percentages

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. County Office's Change in Funding Level (Criterion 2C):	-0.55%	0.00%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-5.55% to 4.45%	-5.00% to 5.00%	-5.00% to 5.00%

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

DATA ENTRY: If Form MYP exists, Salaries and Benefits for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2020-21)	36,684,074.34		
Budget Year (2021-22)	41,514,103.17	13.17%	Not Met
1st Subsequent Year (2022-23)	42,378,546.62	2.08%	Met
2nd Subsequent Year (2023-24)	43,183,928.93	1.90%	Met

#### 3C. Comparison of County Office Change in Salaries and Benefits to the Standard

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

- 1a. STANDARD NOT MET - Projected ratio(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

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

Budget year 2021-22 includes estimated costs associated with salary schedule increases pending bargaining unit ratification, vacant positions that were unable to be filled in 2020-21 are included in budget year 2021-22 and subsequent years as well as anticipated expansion of Special Education programs requiring additional staffing to maintain ratios.

#### 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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus ten percent.

For each major object category, changes that exceed the percentage change in the funded COLA plus or minus five percent must be explained.

##### 4A. Calculating the County Office's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. County Office's Change in Funding Level (Criterion 2C):	-0.55%	0.00%	0.00%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.55% to 9.45%	-10.00% to 10.00%	-10.00% to 10.00%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.55% to 4.45%	-5.00% to 5.00%	-5.00% to 5.00%

##### 4B. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 4A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
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##### Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)

First Prior Year (2020-21)	7,331,837.33		
Budget Year (2021-22)	6,000,166.84	-18.16%	Yes
1st Subsequent Year (2022-23)	5,786,824.84	-3.56%	No
2nd Subsequent Year (2023-24)	5,786,824.84	0.00%	No

**Explanation:**  
(required if Yes)

Federal revenue in fiscal year 2020-21 had significant one-time funding related to COVID-19 including CARES Act funds, Coronavirus Relief Funds (CRF) and Elementary and Secondary School Emergency Relief (ESSER) funds.

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

First Prior Year (2020-21)	6,909,774.38		
Budget Year (2021-22)	9,687,099.49	40.19%	Yes
1st Subsequent Year (2022-23)	8,122,389.49	-16.15%	Yes
2nd Subsequent Year (2023-24)	8,096,644.49	-0.32%	No

**Explanation:**  
(required if Yes)

Other state revenue increases significantly in budget year 2021-22 due to one time funds including Expanded Learning Opportunity (ELO) and In-Person Instruction (IPI) grants and anticipated expansion of Special Education programs which increases Special Education costs to the districts. Decreases from budget year 2021-22 and 2022-23 are due to one time funds in 2021-22 and grants ending in 2021-22 that have been removed from subsequent years such as Strong Workforce Program (SWP) and Career Technical Education Incentive Grant (CTEIG) funds.

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

First Prior Year (2020-21)	8,642,109.47		
Budget Year (2021-22)	7,183,948.55	-16.87%	Yes
1st Subsequent Year (2022-23)	7,454,548.55	3.77%	No
2nd Subsequent Year (2023-24)	7,454,548.55	0.00%	No

**Explanation:**  
(required if Yes)

Other local revenue received in fiscal year 2020-21 that was one time in nature has been removed from budget year 2021-22 and subsequent years. One time grants include Health Education Framework, Science Outside Schoolyard Childcare, Virtual Outdoor Science School, CalHOPE, Work4Youth, Sutter Health, Migrant Head Start COVID Relief and S4C's Community Foundation grants.

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

First Prior Year (2020-21)	2,538,573.03		
Budget Year (2021-22)	1,964,376.27	-22.62%	Yes
1st Subsequent Year (2022-23)	1,040,790.27	-47.02%	Yes
2nd Subsequent Year (2023-24)	1,039,040.27	-0.17%	No

**Explanation:**  
(required if Yes)

Fiscal year 2020-21 had increased expenses related to the COVID-19 pandemic. This included staff and student devices, hot spots, textbooks and supplies needed to access distance learning in addition to personal protective equipment, temperature stations, and COVID-19 testing supplies. Budget year 2021-22 includes anticipated instructional materials from one time funding from the Expanded Learning Opportunities (ELO) and In-Person Instruction (IPI) grants as well as one time expenses related to audio/visual upgrades. One time expenses have been removed from



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

First Prior Year (2020-21)	7,402,088.94		
Budget Year (2021-22)	7,354,749.63	-0.64%	No
1st Subsequent Year (2022-23)	6,612,621.63	-10.09%	Yes
2nd Subsequent Year (2023-24)	6,483,743.63	-1.95%	No

**Explanation:**  
(required if Yes)

Decrease in services and operating expenditures between budget year 2021-22 and 2022-23 are related to known grants that are ending such as Strong Workforce Program (SWP), Career Technical Education Incentive Grant (CTEIG), and In-Person Instruction (IPI) grant as well as one time expenses related to audio/visual upgrades and Census related assesment services. These expenses have been removed from subsequent years.

**4C. Calculating the County Office's Change in Total Operating Revenues and Expenditures (Section 4A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

**Total Federal, Other State, and Other Local Revenue (Section 4B)**

First Prior Year (2020-21)	22,883,721.18		
Budget Year (2021-22)	22,871,214.88	-0.05%	Met
1st Subsequent Year (2022-23)	21,363,762.88	-6.59%	Met
2nd Subsequent Year (2023-24)	21,338,017.88	-0.12%	Met

**Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)**

First Prior Year (2020-21)	9,940,661.97		
Budget Year (2021-22)	9,319,125.90	-6.25%	Met
1st Subsequent Year (2022-23)	7,653,411.90	-17.87%	Not Met
2nd Subsequent Year (2023-24)	7,522,783.90	-1.71%	Met

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

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

- 1a. STANDARD MET - Projected other operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

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

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

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

Fiscal year 2020-21 had increased expenses related to the COVID-19 pandemic. This included staff and student devices, hot spots, textbooks and supplies needed to access distance learning in addition to personal protective equipment, temperature stations, and COVID-19 testing supplies. Budget year 2021-22 includes anticipated instructional materials from one time funding from the Expanded Learning Opportunities (ELO) and In-Person Instruction (IPI) grants as well as one time expenses related to audio/visual upgrades. One time expenses have been removed from

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

Decrease in services and operating expenditures between budget year 2021-22 and 2022-23 are related to known grants that are ending such as Strong Workforce Program (SWP), Career Technical Education Incentive Grant (CTEIG), and In-Person Instruction (IPI) grant as well as one time expenses related to audio/visual upgrades and Census related assesment services. These expenses have been removed from subsequent years.

## 5. CRITERION: Facilities Maintenance

**STANDARD:** Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that 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:** All data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	29,967,304.28	899,019.13	867,868.79	Not Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

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

Adjusting entry will be processed and reflected in the 1st Interim report.

## 6. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,570,903.12	2,622,187.61	2,647,187.61
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(132,950.86)	0.00
e. Available Reserves (Lines 1a through 1d)	2,570,903.12	2,489,236.75	2,647,187.61
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	56,683,306.43	49,276,966.54	51,617,566.43
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	7,661,693.58	10,858,167.95	8,647,456.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	64,345,000.01	60,135,134.49	60,265,022.43
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	4.0%	4.1%	4.4%
<b>County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.3%</b>	<b>1.4%</b>	<b>1.5%</b>

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

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

### 6B. Calculating the County Office's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	2,964,782.14	31,446,526.39	N/A	Met
Second Prior Year (2019-20)	1,264,740.44	25,712,714.46	N/A	Met
First Prior Year (2020-21)	943,026.98	26,832,315.62	N/A	Met
Budget Year (2021-22) (Information only)	(3,278,617.92)	29,967,304.28		

### 6C. 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 two or more of the three prior years.

Explanation:  
(required if NOT met)

## 7. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted county school service fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level <sup>1</sup>	County Office Total Expenditures and Other Financing Uses <sup>2</sup>	
1.7%	0	to \$6,317,999
1.3%	\$6,318,000	to \$15,794,999
1.0%	\$15,795,000	to \$71,078,000
0.7%	\$71,078,001	and over

<sup>1</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

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

County Office's Expenditures and Other Financing  
Uses (Criterion 8A1), plus SELPA Pass-through  
(Criterion 7A2b) if Criterion 7A, Line 1 is No:

55,948,282

County Office's Fund Balance Standard Percentage Level:

1.0%

### 7A. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

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

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

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves?

Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): North Santa Cruz County (SC)

b. Special Education Pass-through Funds  
(Fund 10, resources 3300-3499, 6500-6540 and 6546,  
objects 7211-7213 and 7221-7223):

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

6,157,431.00

### 7B. Calculating the County Office's Unrestricted County School Service Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Unrestricted County School Service Fund Beginning Balance <sup>3</sup> (Form 01, Line F1e, Unrestricted Column)			Beginning Fund Balance Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2018-19)	20,230,658.97	22,001,850.01	N/A	Met
Second Prior Year (2019-20)	22,876,216.81	24,966,632.15	N/A	Met
First Prior Year (2020-21)	23,055,690.37	26,231,372.59	N/A	Met
Budget Year (2021-22) (Information only)	27,174,399.57			

<sup>3</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

### 7C. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - Unrestricted county school service fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)

## 8. CRITERION: Reserves

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

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

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

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

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

	Budget 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 7A2b) if Criterion 7A, Line 1 is No:	55,948,282	54,955,011	55,629,765
<b>County Office's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for line 1 will be extracted; if not, enter data for the two subsequent years.  
All other data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	55,948,281.66	54,955,011.11	55,629,765.42
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	6,157,431.00		
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	55,948,281.66	54,955,011.11	55,629,765.42
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,678,448.45	1,648,650.33	1,668,892.96
6. Reserve Standard - by Amount (From percentage level chart above)	632,000.00	632,000.00	632,000.00
7. <b>County Office's Reserve Standard (Greater of Line A5 or Line A6)</b>	<b>1,678,448.45</b>	<b>1,648,650.33</b>	<b>1,668,892.96</b>

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

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.  
All other data are extracted or calculated.

### Reserve Amounts

(Unrestricted resources 0000-1999 except lines 4, 8, and 9):

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	2,672,187.61	2,697,187.61	2,722,187.61
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	2,672,187.61	2,697,187.61	2,722,187.61
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	4.78%	4.91%	4.89%
<b>County Office's Reserve Standard (Section 8A, Line 7):</b>	<b>1,678,448.45</b>	<b>1,648,650.33</b>	<b>1,668,892.96</b>
Status:	Met	Met	Met

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

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

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

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

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

- 1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that 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 in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?

Yes

- 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:

As a COE in hold harmless status as it relates to LCFF funding, we anticipate the need to continue utilizing our fund balance in order to cover increased employer contributions related to CalPERS, CalSTRS, State Unemployment Insurance (SUI) and Health & Welfare increases. For budget year 2021-22 contributions to support New Teacher Project and Outdoor Science School are anticipated as the programs transition to pre-pandemic participation levels.

### S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?

No

- 1b. If Yes, identify the expenditures:

### S4. Contingent Revenues

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

No

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

## S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

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 budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the county school service fund operational budget.

County Office's Contributions and Transfers Standard: -10.0% to +10.0%  
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: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2020-21)	(1,317,310.55)			
Budget Year (2021-22)	(1,356,189.18)	38,878.63	3.0%	Met
1st Subsequent Year (2022-23)	(1,048,538.31)	(307,650.87)	-22.7%	Not Met
2nd Subsequent Year (2023-24)	(969,925.54)	(78,612.77)	-7.5%	Met
<b>1b. Transfers In, County School Service Fund *</b>				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, County School Service Fund *</b>				
First Prior Year (2020-21)	63,829.67			
Budget Year (2021-22)	19,000.00	(44,829.67)	-70.2%	Not Met
1st Subsequent Year (2022-23)	19,000.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	19,000.00	0.00	0.0%	Met
<b>1d. Impact of Capital Projects</b>				
Do you have any capital projects that may impact the county school service fund operational budget?	<span style="border: 1px solid black; padding: 2px;">No</span>			

\* 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 by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

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

Anticipated decrease in contributions needed to support New Teacher Project and Outdoor Science School as both programs transition to pre-pandemic participation levels.

- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

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



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

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

Anticipated decrease in transfers out/contribution to support Fd 13 Cafeteria and Fd 09 Career Advancement Charter (CAC) in budget year 2021-22.

- 1d. NO - There are no capital projects that may impact the county school service fund operational budget.

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




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

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DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

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

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

Yes

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

**Explanation:**  
(required if Yes)

Debt will be paid from the General Fund if other funds are no longer available.

## S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and, indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the county office's OPEB:  
a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

- c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Actuarial

- b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund

Self-Insurance Fund

Government Fund

4. OPEB Liabilities

- a. Total OPEB liability  
b. OPEB plan(s) fiduciary net position (if applicable)  
c. Total/Net OPEB liability (Line 4a minus Line 4b)  
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?  
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

10,019,001.00  
9,407,496.00  
611,505.00

Actuarial

Jun 30, 2020

Data must be entered.

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method  
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)  
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
d. Number of retirees receiving OPEB benefits

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

986,260.42	945,304.00	977,444.00
66	66	66

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)

Yes

2. Describe each self-insurance program operated by the county office, including details for each such as level of risk retained, funding approach, basis for the valuation (county office's estimate or actuarial valuation), and date of the valuation:

Workers' Compensation is part of a JPA. Dental and Vision are self-insured through the JPA, but the liability exposure is so minimal that an actuarial report to determine liability is not done.

### 3. Self-Insurance Liabilities

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

0.00

0.00

### 4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
b. Amount contributed (funded) for self-insurance programs

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0.00	0.00	0.00
0.00	0.00	0.00

## S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	87.8	90.6	89.6	88.6

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

1. Are salary and benefit negotiations settled for the budget year?

Yes

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

### Negotiations Settled

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

Jun 17, 2021

3. Period covered by the agreement:

Begin Date:

Jul 01, 2021

End Date:

Jun 30, 2022

4. Salary settlement:

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

Yes

Yes

Yes

### One Year Agreement

Total cost of salary settlement

177,950

% change in salary schedule from prior year

2.0%

or

### Multiyear Agreement

Total cost of salary settlement

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

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

A 2% increase to the certificated salary schedules and a one time off-schedule stipend of \$1,000. Grants and General Fund revenues will be utilized to support the ongoing costs and one time funds will be utilized for the one time stipend payments.

### Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
5.0%	5.0%	5.0%

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

No		

--

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
1.3%	1.3%	1.3%

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

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

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

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

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

2% increase to the certificated salary schedules \$177,950
\$1,000 one time off-schedule stipend \$111,651

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	175.0	182.0	181.0	181.0

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

1. Are salary and benefit negotiations settled for the budget year?

Yes

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

### Negotiations Settled

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

3. Period covered by the agreement:

Begin Date: Jul 01, 2021

End Date: Jun 30, 2022

4. Salary settlement:

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

Yes

Yes

Yes

#### One Year Agreement

Total cost of salary settlement

385,711

0

0

% change in salary schedule from prior year  
or

#### Multiyear Agreement

Total cost of salary settlement

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

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

A 3% increase to the classified salary schedules are pending bargaining unit ratification. Costs are included in the 2021-22 budget year and multiyear projections. Pending ratification the public disclosure will board meeting is anticipated for June 17, 2021 or July 15, 2021. Grants and General Fund revenues will be utilized to support this commitment.

### Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

0



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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
5.0%	5.0%	5.0%

**Classified (Non-management) Prior Year Settlements**

- Are any new costs from prior year settlements included in the budget?  
If Yes, amount of new costs included in the budget and MYPs  
If Yes, explain the nature of the new costs:

No		

--

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
1.2%	1.2%	1.2%

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

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

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

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

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

3% increase to the classified salary schedules \$385,711

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	39.9	41.0	41.0	41.0

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

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
140,604	0	0
2.0%		

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
5.0%	5.0%	5.0%

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

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

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

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

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

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

### S9. Local Control and Accountability Plan (LCAP)

Confirm that the county office of education's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 24, 2021

### S10. LCAP Expenditures

Confirm that the county office of education's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

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## ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

- |  |   |
|--|---|
| <b>A1.</b> Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?   | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>  |
| <b>A2.</b> Is the system of personnel position control independent from the payroll system?  | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>  |
| <b>A3.</b> Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)                         | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>  |
| <b>A4.</b> Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?  | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>  |
| <b>A5.</b> Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>  |
| <b>A6.</b> Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?  | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>  |
| <b>A7.</b> Does the county office have any reports that indicate fiscal distress?<br>(If Yes, provide copies to CDE)   | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>  |
| <b>A8.</b> Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?   | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">Yes</div> |

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

**Comments:**  
(optional)

A.8 Change in Deputy Superintendent, Business Services (CBO) effective 7/01/2020 due to retirement.

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## End of County Office Budget Criteria and Standards Review

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Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)						
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	71.88	71.88	71.88	62.00	62.00	62.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	933.41	933.41	933.41	923.00	923.00	923.00
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	1,005.29	1,005.29	1,005.29	985.00	985.00	985.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	82.63	82.63	82.63	82.63	82.63	82.63
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	6.27	6.27	6.27	6.27	6.27	6.27
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	88.90	88.90	88.90	88.90	88.90	88.90
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	1,094.19	1,094.19	1,094.19	1,073.90	1,073.90	1,073.90
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. County Operations Grant ADA</b>	37,821.59	37,821.59	37,821.59	37,821.59	37,821.59	37,821.59
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	115.43	115.43	115.43	115.43	115.43	115.43
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	115.43	115.43	115.43	115.43	115.43	115.43
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	115.43	115.43	115.43	115.43	115.43	115.43

# Fund 01

## County School Service Fund

**The chief operating fund for all Local Education Agencies (LEAs), used to account for the ordinary operations of an LEA. All transactions except those accounted for in another fund are accounted for in this fund.**





Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	22,424,252.00	7,452,031.00	29,876,283.00	22,050,857.85	7,462,389.81	29,513,247.66	-1.2%
2) Federal Revenue		8100-8299	4,507,628.73	2,824,208.60	7,331,837.33	4,350,000.00	1,650,166.84	6,000,166.84	-18.2%
3) Other State Revenue		8300-8599	286,981.00	6,622,793.38	6,909,774.38	280,543.69	9,406,555.80	9,687,099.49	40.2%
4) Other Local Revenue		8600-8799	1,873,791.42	6,768,318.05	8,642,109.47	1,363,474.00	5,820,474.55	7,183,948.55	-16.9%
5) TOTAL, REVENUES			29,092,653.15	23,667,351.03	52,760,004.18	28,044,875.54	24,339,587.00	52,384,462.54	-0.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	6,309,810.94	5,031,376.53	11,341,187.47	7,243,342.75	4,963,772.62	12,207,115.37	7.6%
2) Classified Salaries		2000-2999	6,692,304.49	5,303,636.74	11,995,941.23	7,488,711.61	6,016,224.50	13,504,936.11	12.6%
3) Employee Benefits		3000-3999	6,756,248.08	6,590,697.56	13,346,945.64	7,726,118.93	8,075,932.76	15,802,051.69	18.4%
4) Books and Supplies		4000-4999	837,970.93	1,700,602.10	2,538,573.03	962,177.82	1,002,198.45	1,964,376.27	-22.6%
5) Services and Other Operating Expenditures		5000-5999	3,066,033.88	4,336,055.06	7,402,088.94	3,432,410.49	3,922,339.14	7,354,749.63	-0.6%
6) Capital Outlay		6000-6999	77,605.92	0.00	77,605.92	219,500.00	0.00	219,500.00	182.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,350,000.00	624,756.00	4,974,756.00	4,350,000.00	624,755.86	4,974,755.86	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,321,488.29)	1,198,126.82	(123,361.47)	(1,473,957.32)	1,375,754.05	(98,203.27)	-20.4%
9) TOTAL, EXPENDITURES			26,768,485.95	24,785,250.81	51,553,736.76	29,948,304.28	25,980,977.38	55,929,281.66	8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			2,324,167.20	(1,117,899.78)	1,206,267.42	(1,903,428.74)	(1,641,390.38)	(3,544,819.12)	-393.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	63,829.67	0.00	63,829.67	19,000.00	0.00	19,000.00	-70.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,317,310.55)	1,317,310.55	0.00	(1,356,189.18)	1,356,189.18	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,381,140.22)	1,317,310.55	(63,829.67)	(1,375,189.18)	1,356,189.18	(19,000.00)	-70.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			943,026.98	199,410.77	1,142,437.75	(3,278,617.92)	(285,201.20)	(3,563,819.12)	-411.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	26,231,372.59	2,023,054.40	28,254,426.99	27,174,399.57	2,222,465.17	29,396,864.74	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,231,372.59	2,023,054.40	28,254,426.99	27,174,399.57	2,222,465.17	29,396,864.74	4.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,231,372.59	2,023,054.40	28,254,426.99	27,174,399.57	2,222,465.17	29,396,864.74	4.0%
2) Ending Balance, June 30 (E + F1e)			27,174,399.57	2,222,465.17	29,396,864.74	23,895,781.65	1,937,263.97	25,833,045.62	-12.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,800.00	0.00	2,800.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	40,896.90	40,896.90	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,181,568.27	2,181,568.27	0.00	1,937,263.97	1,937,263.97	-11.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.0%
COP	0000	9760				1,200,000.00		1,200,000.00	
COP	0000	9760	1,200,000.00		1,200,000.00				
d) Assigned									
Other Assignments		9780	25,971,599.57	0.00	25,971,599.57	22,695,781.65	0.00	22,695,781.65	-12.6%
COP Deferred Maintenance	0000	9780				1,400,327.75		1,400,327.75	
MAA Program	0000	9780				694,445.75		694,445.75	
Small Districts	0000	9780				1,835.84		1,835.84	
Differentiated Assistance	0000	9780				107,900.28		107,900.28	
SMAA Admin	0000	9780				2,414,548.27		2,414,548.27	
Classified Credentialing Program	0000	9780				175,000.00		175,000.00	
Mandated Cost Program	0000	9780				2,245,728.32		2,245,728.32	
Safety Program	0000	9780				99,412.77		99,412.77	
Special Projects	0000	9780				200,000.00		200,000.00	
Alternative Education	0000	9780				2,500,220.23		2,500,220.23	
Educational and Administrative Operator	0000	9780				12,435,873.03		12,435,873.03	
Lottery	1100	9780				420,489.41		420,489.41	
COP Deferred Maintenance	0000	9780	1,402,827.75		1,402,827.75				
MAA Program	0000	9780	694,445.75		694,445.75				
Small Districts	0000	9780	1,835.84		1,835.84				
Differentiated Assistance	0000	9780	636,156.47		636,156.47				
SMAA Admin	0000	9780	2,254,082.22		2,254,082.22				
Classified Credentialing Program	0000	9780	175,000.00		175,000.00				
Mandated Cost Program	0000	9780	2,155,728.32		2,155,728.32				
Safety Program	0000	9780	99,412.77		99,412.77				
Special Projects	0000	9780	200,000.00		200,000.00				
Alternative Education	0000	9780	2,728,808.17		2,728,808.17				
Educational & Administrative Operations	0000	9780	15,260,755.54		15,260,755.54				
Lottery	1100	9780	362,546.74		362,546.74				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	33,184,973.78	(4,743,780.18)	28,441,193.60				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	110,627.41	110,627.41				
c) in Revolving Cash Account		9130	2,800.00	0.00	2,800.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,190,401.98	1,142,324.79	3,332,726.77				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	320,000.00	0.00	320,000.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	40,896.90	40,896.90				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			35,698,175.76	(3,449,931.08)	32,248,244.68				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,641,742.55	922,313.83	2,564,056.38				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	567,854.15	0.00	567,854.15				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	438,748.84	438,748.84				
6) TOTAL, LIABILITIES			2,209,596.70	1,361,062.67	3,570,659.37				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			33,488,579.06	(4,810,993.75)	28,677,585.31				

			2020-21 Estimated Actuals			2021-22 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	12,510,320.00	0.00	12,510,320.00	12,329,722.76	0.00	12,329,722.76	-1.4%
Education Protection Account State Aid - Current Year		8012	4,732,040.00	0.00	4,732,040.00	4,732,040.00	0.00	4,732,040.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	61,843.00	0.00	61,843.00	61,959.00	0.00	61,959.00	0.2%
Timber Yield Tax		8022	4,959.00	0.00	4,959.00	4,959.00	0.00	4,959.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,017.00	0.00	3,017.00	3,017.00	0.00	3,017.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	11,026,099.00	0.00	11,026,099.00	11,021,646.02	0.00	11,021,646.02	0.0%
Unsecured Roll Taxes		8042	224,049.00	0.00	224,049.00	225,028.69	0.00	225,028.69	0.4%
Prior Years' Taxes		8043	20,737.00	0.00	20,737.00	18,295.00	0.00	18,295.00	-11.8%
Supplemental Taxes		8044	67,299.00	0.00	67,299.00	67,299.00	0.00	67,299.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	314,519.00	0.00	314,519.00	337,880.19	0.00	337,880.19	7.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	911,401.00	0.00	911,401.00	911,401.00	0.00	911,401.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	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	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			29,876,283.00	0.00	29,876,283.00	29,713,247.66	0.00	29,713,247.66	-0.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	(200,000.00)		(200,000.00)	New
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(7,452,031.00)	7,452,031.00	0.00	(7,462,389.81)	7,462,389.81	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			22,424,252.00	7,452,031.00	29,876,283.00	22,050,857.85	7,462,389.81	29,513,247.66	-1.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	421,133.00	421,133.00	0.00	533,338.00	533,338.00	26.6%
Special Education Discretionary Grants		8182	0.00	173,304.00	173,304.00	0.00	152,304.00	152,304.00	-12.1%
Child Nutrition Programs		8220	0.00	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	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	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	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	4,350,000.00	0.00	4,350,000.00	4,350,000.00	0.00	4,350,000.00	0.0%
Title I, Part A, Basic	3010	8290		249,787.00	249,787.00		270,353.00	270,353.00	8.2%
Title I, Part D, Local Delinquent Programs	3025	8290		169,360.00	169,360.00		169,360.00	169,360.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		26,306.00	26,306.00		27,255.00	27,255.00	3.6%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		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	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630	8290		281,097.60	281,097.60		226,587.84	226,587.84	-19.4%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	157,628.73	1,503,221.00	1,660,849.73	0.00	270,969.00	270,969.00	-83.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>4,507,628.73</b>	<b>2,824,208.60</b>	<b>7,331,837.33</b>	<b>4,350,000.00</b>	<b>1,650,166.84</b>	<b>6,000,166.84</b>	<b>-18.2%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		1,957,299.56	1,957,299.56		4,532,984.70	4,532,984.70	131.6%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	848,008.00	848,008.00	0.00	848,008.00	848,008.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	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	0.00	0.0%
Mandated Costs Reimbursements		8550	98,800.00	0.00	98,800.00	98,800.00	0.00	98,800.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	173,181.00	61,122.00	234,303.00	171,743.69	56,102.94	227,846.63	-2.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	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	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	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	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		296,624.55	296,624.55		300,593.60	300,593.60	1.3%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		597,379.00	597,379.00		164,916.00	164,916.00	-72.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	15,000.00	2,862,360.27	2,877,360.27	10,000.00	3,503,950.56	3,513,950.56	22.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>286,981.00</b>	<b>6,622,793.38</b>	<b>6,909,774.38</b>	<b>280,543.69</b>	<b>9,406,555.80</b>	<b>9,687,099.49</b>	<b>40.2%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	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	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	650,000.00	650,000.00	0.00	700,000.00	700,000.00	7.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	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	0.00	0.0%
Sale of Publications		8632	0.00	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	0.00	0.0%
All Other Sales		8639	0.00	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	0.00	0.0%
Interest		8660	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	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	0.00	0.0%
Interagency Services		8677	0.00	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	0.00	0.0%
All Other Fees and Contracts		8689	1,192,220.00	4,342,406.86	5,534,626.86	1,139,232.00	3,573,674.55	4,712,906.55	-14.8%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	480,368.57	1,670,484.19	2,150,852.76	24,242.00	1,421,800.00	1,446,042.00	-32.8%
Tuition		8710	0.00	105,427.00	105,427.00	0.00	125,000.00	125,000.00	18.6%
All Other Transfers In		8781-8783	1,202.85	0.00	1,202.85	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		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	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		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	0.00	0.0%
From County Offices	All Other	8792	0.00	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	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,873,791.42	6,768,318.05	8,642,109.47	1,363,474.00	5,820,474.55	7,183,948.55	-16.9%
TOTAL, REVENUES			29,092,653.15	23,667,351.03	52,760,004.18	28,044,875.54	24,339,587.00	52,384,462.54	-0.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,788,940.73	2,804,855.56	6,593,796.29	4,116,155.08	2,905,587.72	7,021,742.80	6.5%
Certificated Pupil Support Salaries		1200	82,163.20	731,711.78	813,874.98	71,951.00	724,469.44	796,420.44	-2.1%
Certificated Supervisors' and Administrators' Salaries		1300	2,196,809.27	878,646.42	3,075,455.69	2,778,297.63	824,030.05	3,602,327.68	17.1%
Other Certificated Salaries		1900	241,897.74	616,162.77	858,060.51	276,939.04	509,685.41	786,624.45	-8.3%
TOTAL, CERTIFICATED SALARIES			6,309,810.94	5,031,376.53	11,341,187.47	7,243,342.75	4,963,772.62	12,207,115.37	7.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	581,362.99	2,198,656.66	2,780,019.65	718,358.38	2,992,992.53	3,711,350.91	33.5%
Classified Support Salaries		2200	855,069.46	1,434,405.65	2,289,475.11	953,356.20	1,588,751.40	2,542,107.60	11.0%
Classified Supervisors' and Administrators' Salaries		2300	1,483,034.69	432,461.43	1,915,496.12	1,639,474.00	291,214.52	1,930,688.52	0.8%
Clerical, Technical and Office Salaries		2400	3,762,655.35	1,028,128.75	4,790,784.10	4,167,223.03	984,405.30	5,151,628.33	7.5%
Other Classified Salaries		2900	10,182.00	209,984.25	220,166.25	10,300.00	158,860.75	169,160.75	-23.2%
TOTAL, CLASSIFIED SALARIES			6,692,304.49	5,303,636.74	11,995,941.23	7,488,711.61	6,016,224.50	13,504,936.11	12.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	948,104.30	1,741,039.21	2,689,143.51	1,069,565.89	1,840,727.88	2,910,293.77	8.2%
PERS		3201-3202	1,276,487.08	1,057,589.11	2,334,076.19	1,522,543.76	1,353,892.33	2,876,436.09	23.2%
OASDI/Medicare/Alternative		3301-3302	590,886.61	468,436.21	1,059,322.82	628,210.85	529,769.32	1,157,980.17	9.3%
Health and Welfare Benefits		3401-3402	3,159,352.88	2,730,436.96	5,889,789.84	3,567,227.78	3,603,354.11	7,170,581.89	21.7%
Unemployment Insurance		3501-3502	6,623.78	4,972.82	11,596.60	157,514.89	125,628.01	283,142.90	2341.6%
Workers' Compensation		3601-3602	253,774.23	197,783.68	451,557.91	264,077.34	208,992.97	473,070.31	4.8%
OPEB, Allocated		3701-3702	521,019.20	390,439.57	911,458.77	516,978.42	413,568.14	930,546.56	2.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,756,248.08	6,590,697.56	13,346,945.64	7,726,118.93	8,075,932.76	15,802,051.69	18.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	63,535.00	31,732.00	95,267.00	115,000.00	22,000.00	137,000.00	43.8%
Books and Other Reference Materials		4200	9,880.00	11,440.37	21,320.37	66,800.00	1,501.00	68,301.00	220.4%
Materials and Supplies		4300	512,688.97	1,356,024.30	1,868,713.27	577,577.82	923,950.36	1,501,528.18	-19.6%
Noncapitalized Equipment		4400	251,866.96	301,405.43	553,272.39	202,800.00	54,747.09	257,547.09	-53.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			837,970.93	1,700,602.10	2,538,573.03	962,177.82	1,002,198.45	1,964,376.27	-22.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	590,788.00	590,788.00	0.00	140,897.00	140,897.00	-76.2%
Travel and Conferences		5200	137,961.03	102,836.74	240,797.77	169,416.00	117,139.19	286,555.19	19.0%
Dues and Memberships		5300	57,118.00	6,275.00	63,393.00	54,690.00	4,026.00	58,716.00	-7.4%
Insurance		5400 - 5450	172,502.02	2,000.00	174,502.02	189,016.00	942.00	189,958.00	8.9%
Operations and Housekeeping Services		5500	224,280.00	21,700.00	245,980.00	353,583.00	20,100.00	373,683.00	51.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	679,138.03	372,138.51	1,051,276.54	644,922.88	357,773.62	1,002,696.50	-4.6%
Transfers of Direct Costs		5710	(171,601.00)	171,601.00	0.00	(152,778.00)	152,778.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(20,124.00)	0.00	(20,124.00)	(20,124.00)	0.00	(20,124.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,805,889.40	3,012,831.77	4,818,721.17	2,096,902.61	3,097,537.45	5,194,440.06	7.8%
Communications		5900	180,870.40	55,884.04	236,754.44	96,782.00	31,145.88	127,927.88	-46.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,066,033.88	4,336,055.06	7,402,088.94	3,432,410.49	3,922,339.14	7,354,749.63	-0.6%

			2020-21 Estimated Actuals			2021-22 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
CAPITAL OUTLAY									
Land		6100	0.00	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	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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	0.00	0.0%
Equipment		6400	77,605.92	0.00	77,605.92	219,500.00	0.00	219,500.00	182.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			77,605.92	0.00	77,605.92	219,500.00	0.00	219,500.00	182.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.0%
Payments to County Offices		7142	0.00	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	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	4,350,000.00	0.00	4,350,000.00	4,350,000.00	0.00	4,350,000.00	0.0%
To County Offices		7212	0.00	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	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		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	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		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	0.00	0.0%
All Other Transfers		7281-7283	0.00	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	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	256,140.00	256,140.00	0.00	244,342.86	244,342.86	-4.6%
Other Debt Service - Principal		7439	0.00	368,616.00	368,616.00	0.00	380,413.00	380,413.00	3.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,350,000.00	624,756.00	4,974,756.00	4,350,000.00	624,755.86	4,974,755.86	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,198,126.82)	1,198,126.82	0.00	(1,375,754.05)	1,375,754.05	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(123,361.47)	0.00	(123,361.47)	(98,203.27)	0.00	(98,203.27)	-20.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,321,488.29)	1,198,126.82	(123,361.47)	(1,473,957.32)	1,375,754.05	(98,203.27)	-20.4%
TOTAL, EXPENDITURES			26,768,485.95	24,785,250.81	51,553,736.76	29,948,304.28	25,980,977.38	55,929,281.66	8.5%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	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	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	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	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	30,000.00	0.00	30,000.00	19,000.00	0.00	19,000.00	-36.7%
Other Authorized Interfund Transfers Out		7619	33,829.67	0.00	33,829.67	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			63,829.67	0.00	63,829.67	19,000.00	0.00	19,000.00	-70.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	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	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	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	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	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	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	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	0.00	0.0%
(c) TOTAL, SOURCES			0.00	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	0.00	0.0%
All Other Financing Uses		7699	0.00	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	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,317,310.55)	1,317,310.55	0.00	(1,356,189.18)	1,356,189.18	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,317,310.55)	1,317,310.55	0.00	(1,356,189.18)	1,356,189.18	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(1,381,140.22)	1,317,310.55	(63,829.67)	(1,375,189.18)	1,356,189.18	(19,000.00)	-70.2%

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	22,424,252.00	7,452,031.00	29,876,283.00	22,050,857.85	7,462,389.81	29,513,247.66	-1.2%
2) Federal Revenue		8100-8299	4,507,628.73	2,824,208.60	7,331,837.33	4,350,000.00	1,650,166.84	6,000,166.84	-18.2%
3) Other State Revenue		8300-8599	286,981.00	6,622,793.38	6,909,774.38	280,543.69	9,406,555.80	9,687,099.49	40.2%
4) Other Local Revenue		8600-8799	1,873,791.42	6,768,318.05	8,642,109.47	1,363,474.00	5,820,474.55	7,183,948.55	-16.9%
5) TOTAL, REVENUES			29,092,653.15	23,667,351.03	52,760,004.18	28,044,875.54	24,339,587.00	52,384,462.54	-0.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		7,218,169.51	9,908,847.49	17,127,017.00	7,848,805.05	11,652,607.23	19,501,412.28	13.9%
2) Instruction - Related Services	2000-2999		6,212,616.03	6,256,154.56	12,468,770.59	7,807,046.27	5,581,868.28	13,388,914.55	7.4%
3) Pupil Services	3000-3999		1,006,039.63	3,923,975.88	4,930,015.51	1,066,796.32	4,111,250.76	5,178,047.08	5.0%
4) Ancillary Services	4000-4999		0.00	18,969.00	18,969.00	0.00	0.00	0.00	-100.0%
5) Community Services	5000-5999		315,359.15	1,415,007.09	1,730,366.24	367,278.12	1,313,389.20	1,680,667.32	-2.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,047,174.01	1,389,681.78	7,436,855.79	6,792,165.03	1,632,919.26	8,425,084.29	13.3%
8) Plant Services	8000-8999		1,619,127.62	1,247,859.01	2,866,986.63	1,716,213.49	1,064,186.79	2,780,400.28	-3.0%
9) Other Outgo	9000-9999	Except 7600-7699	4,350,000.00	624,756.00	4,974,756.00	4,350,000.00	624,755.86	4,974,755.86	0.0%
10) TOTAL, EXPENDITURES			26,768,485.95	24,785,250.81	51,553,736.76	29,948,304.28	25,980,977.38	55,929,281.66	8.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			2,324,167.20	(1,117,899.78)	1,206,267.42	(1,903,428.74)	(1,641,390.38)	(3,544,819.12)	-393.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		63,829.67	0.00	63,829.67	19,000.00	0.00	19,000.00	-70.2%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(1,317,310.55)	1,317,310.55	0.00	(1,356,189.18)	1,356,189.18	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,381,140.22)	1,317,310.55	(63,829.67)	(1,375,189.18)	1,356,189.18	(19,000.00)	-70.2%

			2020-21 Estimated Actuals			2021-22 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			943,026.98	199,410.77	1,142,437.75	(3,278,617.92)	(285,201.20)	(3,563,819.12)	-411.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	26,231,372.59	2,023,054.40	28,254,426.99	27,174,399.57	2,222,465.17	29,396,864.74	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,231,372.59	2,023,054.40	28,254,426.99	27,174,399.57	2,222,465.17	29,396,864.74	4.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,231,372.59	2,023,054.40	28,254,426.99	27,174,399.57	2,222,465.17	29,396,864.74	4.0%
2) Ending Balance, June 30 (E + F1e)			27,174,399.57	2,222,465.17	29,396,864.74	23,895,781.65	1,937,263.97	25,833,045.62	-12.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,800.00	0.00	2,800.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	40,896.90	40,896.90	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,181,568.27	2,181,568.27	0.00	1,937,263.97	1,937,263.97	-11.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.0%
COP	0000	9760				1,200,000.00		1,200,000.00	
COP	0000	9760	1,200,000.00		1,200,000.00				
d) Assigned									
Other Assignments (by Resource/Object)		9780	25,971,599.57	0.00	25,971,599.57	22,695,781.65	0.00	22,695,781.65	-12.6%
COP Deferred Maintenance	0000	9780				1,400,327.75		1,400,327.75	
MAA Program	0000	9780				694,445.75		694,445.75	
Small Districts	0000	9780				1,835.84		1,835.84	
Differentiated Assistance	0000	9780				107,900.28		107,900.28	
SMAA Admin	0000	9780				2,414,548.27		2,414,548.27	
Classified Credentialing Program	0000	9780				175,000.00		175,000.00	
Mandated Cost Program	0000	9780				2,245,728.32		2,245,728.32	
Safety Program	0000	9780				99,412.77		99,412.77	
Special Projects	0000	9780				200,000.00		200,000.00	
Alternative Education	0000	9780				2,500,220.23		2,500,220.23	
Educational and Administrative Operatic	0000	9780				12,435,873.03		12,435,873.03	
Lottery	1100	9780				420,489.41		420,489.41	
COP Deferred Maintenance	0000	9780	1,402,827.75		1,402,827.75				
MAA Program	0000	9780	694,445.75		694,445.75				
Small Districts	0000	9780	1,835.84		1,835.84				
Differentiated Assistance	0000	9780	636,156.47		636,156.47				
SMAA Admin	0000	9780	2,254,082.22		2,254,082.22				
Classified Credentialing Program	0000	9780	175,000.00		175,000.00				
Mandated Cost Program	0000	9780	2,155,728.32		2,155,728.32				
Safety Program	0000	9780	99,412.77		99,412.77				
Special Projects	0000	9780	200,000.00		200,000.00				
Alternative Education	0000	9780	2,728,808.17		2,728,808.17				
Educational & Administrative Operations	0000	9780	15,260,755.54		15,260,755.54				
Lottery	1100	9780	362,546.74		362,546.74				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
5640	Medi-Cal Billing Option	166,497.29	146,497.29
6300	Lottery: Instructional Materials	33,918.78	80,021.72
6355	Direct Support Professional Training Program	55,918.02	55,918.02
6371	CalWORKs for ROCP or Adult Education	16,477.00	16,477.00
7311	Classified School Employee Professional Development Block Grant	5,411.04	5,411.04
7388	SB 117 COVID-19 LEA Response Funds	15,236.97	15,236.97
7425	Expanded Learning Opportunities (ELO) Grant	256,402.00	256,402.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	79,370.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	79,232.10	79,232.10
9010	Other Restricted Local	1,473,105.07	1,282,067.83
Total, Restricted Balance		2,181,568.27	1,937,263.97

# **Fund 09**

## **Charter School Special Revenue Fund**

**This fund may be used by authorizing LEAs to account separately for the operating activities of LEA-operated charter schools.**

**Career Advancement Charter**



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,179,786.00	1,207,995.00	2.4%
2) Federal Revenue		8100-8299	172,585.00	172,979.00	0.2%
3) Other State Revenue		8300-8599	224,758.00	218,261.84	-2.9%
4) Other Local Revenue		8600-8799	301,632.50	301,519.72	0.0%
5) TOTAL, REVENUES			1,878,761.50	1,900,755.56	1.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	868,079.66	800,242.40	-7.8%
2) Classified Salaries		2000-2999	163,868.58	207,848.00	26.8%
3) Employee Benefits		3000-3999	528,921.87	631,446.67	19.4%
4) Books and Supplies		4000-4999	95,875.31	161,723.91	68.7%
5) Services and Other Operating Expenditures		5000-5999	229,862.59	153,469.00	-33.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	13,255.00	13,515.25	2.0%
9) TOTAL, EXPENDITURES			1,899,863.01	1,968,245.23	3.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(21,101.51)	(67,489.67)	219.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	33,829.67	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			33,829.67	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			12,728.16	(67,489.67)	-630.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	242,201.65	254,929.81	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			242,201.65	254,929.81	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			242,201.65	254,929.81	5.3%
2) Ending Balance, June 30 (E + F1e)			254,929.81	187,440.14	-26.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	400.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	72,801.41	72,198.95	-0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	181,728.40	115,241.19	-36.6%
Career Advancement Charter	0000	9780		64,570.33	
Career Advancement Charter Lottery	1100	9780		50,670.86	
Career Advancement Charter	0000	9780	130,695.84		
Career Advancement Charter Lottery	1100	9780	51,032.56		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	515,733.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	400.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	172,653.28		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			688,786.83		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	500,427.98		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			500,427.98		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			188,358.85		



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	1,156,700.00	1,184,909.00	2.4%
Education Protection Account State Aid - Current Year		8012	23,086.00	23,086.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,179,786.00</b>	<b>1,207,995.00</b>	<b>2.4%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	2,462.00	2,856.00	16.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126,				
Other NCLB / Every Student Succeeds Act	4127, 4128, 5510, 5630	8290	170,123.00	170,123.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>172,585.00</b>	<b>172,979.00</b>	<b>0.2%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	80,422.00	76,723.00	-4.6%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,410.00	5,410.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	24,956.00	23,991.84	-3.9%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	113,970.00	112,137.00	-1.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>224,758.00</b>	<b>218,261.84</b>	<b>-2.9%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	300,000.00	300,019.72	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	132.50	0.00	-100.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>301,632.50</b>	<b>301,519.72</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,878,761.50</b>	<b>1,900,755.56</b>	<b>1.2%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	718,585.82	677,899.16	-5.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	149,493.84	122,343.24	-18.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			868,079.66	800,242.40	-7.8%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	79,332.50	74,450.22	-6.2%
Classified Support Salaries		2200	52,590.81	88,956.36	69.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	31,945.27	44,441.42	39.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			163,868.58	207,848.00	26.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	186,773.73	190,622.56	2.1%
PERS		3201-3202	51,841.71	65,813.81	27.0%
OASDI/Medicare/Alternative		3301-3302	33,315.11	38,810.40	16.5%
Health and Welfare Benefits		3401-3402	196,272.21	265,777.65	35.4%
Unemployment Insurance		3501-3502	516.12	12,292.01	2281.6%
Workers' Compensation		3601-3602	20,229.28	19,575.94	-3.2%
OPEB, Allocated		3701-3702	39,973.71	38,554.30	-3.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			528,921.87	631,446.67	19.4%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	6,510.00	6,510.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	80,367.31	155,213.91	93.1%
Noncapitalized Equipment		4400	8,998.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			95,875.31	161,723.91	68.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,831.68	2,400.00	-50.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	3,194.00	3,194.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,224.00	10,224.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	208,716.83	135,371.00	-35.1%
Communications		5900	2,896.08	2,280.00	-21.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			229,862.59	153,469.00	-33.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	13,255.00	13,515.25	2.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			13,255.00	13,515.25	2.0%
TOTAL, EXPENDITURES			1,899,863.01	1,968,245.23	3.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	33,829.67	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			33,829.67	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			33,829.67	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,179,786.00	1,207,995.00	2.4%
2) Federal Revenue		8100-8299	172,585.00	172,979.00	0.2%
3) Other State Revenue		8300-8599	224,758.00	218,261.84	-2.9%
4) Other Local Revenue		8600-8799	301,632.50	301,519.72	0.0%
5) TOTAL, REVENUES			1,878,761.50	1,900,755.56	1.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,295,516.35	1,312,395.22	1.3%
2) Instruction - Related Services	2000-2999		478,647.17	550,528.62	15.0%
3) Pupil Services	3000-3999		112,444.49	91,806.14	-18.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		13,255.00	13,515.25	2.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,899,863.01	1,968,245.23	3.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(21,101.51)	(67,489.67)	219.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	33,829.67	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			33,829.67	0.00	-100.0%



Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			12,728.16	(67,489.67)	-630.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	242,201.65	254,929.81	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			242,201.65	254,929.81	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			242,201.65	254,929.81	5.3%
2) Ending Balance, June 30 (E + F1e)			254,929.81	187,440.14	-26.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	400.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	72,801.41	72,198.95	-0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	181,728.40	115,241.19	-36.6%
Career Advancement Charter	0000	9780		64,570.33	
Career Advancement Charter Lottery	1100	9780		50,670.86	
Career Advancement Charter	0000	9780	130,695.84		
Career Advancement Charter Lottery	1100	9780	51,032.56		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
6300	Lottery: Instructional Materials	19,935.23	19,332.77
6512	Special Ed: Mental Health Services	11,987.18	11,987.18
7425	Expanded Learning Opportunities (ELO) Grant	36,791.00	36,791.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessio	4,088.00	4,088.00
Total, Restricted Balance		72,801.41	72,198.95

# **Fund 10**

## **SELPA Pass-Through Fund**

**This fund is used by the Administrative Unit (AU) of a multi-LEA Special Education Local Plan Area (SELPA) to account for special education revenue passed through to other member LEAs.**



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,093,951.00	4,175,605.00	2.0%
3) Other State Revenue		8300-8599	4,739,388.00	2,181,826.00	-54.0%
4) Other Local Revenue		8600-8799	15,500.00	14,500.00	-6.5%
5) TOTAL, REVENUES			8,848,839.00	6,371,931.00	-28.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,661,956.00	6,171,931.00	-28.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,661,956.00	6,171,931.00	-28.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			186,883.00	200,000.00	7.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			186,883.00	200,000.00	7.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	567,551.03	754,434.03	32.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			567,551.03	754,434.03	32.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			567,551.03	754,434.03	32.9%
2) Ending Balance, June 30 (E + F1e)			754,434.03	954,434.03	26.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	754,434.03	954,434.03	26.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	970,232.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	909.58		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			971,142.44		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	909.58		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			909.58		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			970,232.86		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from Federal Sources		8287	4,093,951.00	4,175,605.00	2.0%
TOTAL, FEDERAL REVENUE			4,093,951.00	4,175,605.00	2.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	3,544,864.00	966,339.00	-72.7%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,194,524.00	1,215,487.00	1.8%
TOTAL, OTHER STATE REVENUE			4,739,388.00	2,181,826.00	-54.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	15,500.00	14,500.00	-6.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,500.00	14,500.00	-6.5%
TOTAL, REVENUES			8,848,839.00	6,371,931.00	-28.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	5,102,592.00	5,191,092.00	1.7%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	3,212,876.00	606,295.00	-81.1%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	331,988.00	360,044.00	8.5%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	14,500.00	14,500.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>8,661,956.00</b>	<b>6,171,931.00</b>	<b>-28.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>8,661,956.00</b>	<b>6,171,931.00</b>	<b>-28.7%</b>



Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,093,951.00	4,175,605.00	2.0%
3) Other State Revenue		8300-8599	4,739,388.00	2,181,826.00	-54.0%
4) Other Local Revenue		8600-8799	15,500.00	14,500.00	-6.5%
5) TOTAL, REVENUES			8,848,839.00	6,371,931.00	-28.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	8,661,956.00	6,171,931.00	-28.7%
10) TOTAL, EXPENDITURES			8,661,956.00	6,171,931.00	-28.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			186,883.00	200,000.00	7.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			186,883.00	200,000.00	7.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	567,551.03	754,434.03	32.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			567,551.03	754,434.03	32.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			567,551.03	754,434.03	32.9%
2) Ending Balance, June 30 (E + F1e)			754,434.03	954,434.03	26.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	754,434.03	954,434.03	26.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
3327	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 6	0.44	0.44
6500	Special Education	117,550.60	117,550.60
6512	Special Ed: Mental Health Services	449,999.99	449,999.99
6546	Mental Health-Related Services	185,883.00	385,883.00
9010	Other Restricted Local	1,000.00	1,000.00
Total, Restricted Balance		754,434.03	954,434.03

# Fund 11

## Adult Education Fund

**This fund is used to account separately for federal, state, and local revenues that are restricted or committed to adult education programs.**



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	275,655.00	275,655.00	0.0%
3) Other State Revenue		8300-8599	70,401.00	70,267.96	-0.2%
4) Other Local Revenue		8600-8799	500.00	300.00	-40.0%
5) TOTAL, REVENUES			346,556.00	346,222.96	-0.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	50,589.86	40,818.00	-19.3%
2) Classified Salaries		2000-2999	39,001.76	40,655.66	4.2%
3) Employee Benefits		3000-3999	48,668.51	46,328.77	-4.8%
4) Books and Supplies		4000-4999	96,681.91	19,039.10	-80.3%
5) Services and Other Operating Expenditures		5000-5999	115,100.00	198,760.64	72.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,621.96	3,214.00	-11.3%
9) TOTAL, EXPENDITURES			353,664.00	348,816.17	-1.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,108.00)	(2,593.21)	-63.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,108.00)	(2,593.21)	-63.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,701.21	2,593.21	-73.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,701.21	2,593.21	-73.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,701.21	2,593.21	-73.3%
2) Ending Balance, June 30 (E + F1e)			2,593.21	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,593.21	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,233.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,233.18		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			6,233.18		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	275,655.00	275,655.00	0.0%
TOTAL, FEDERAL REVENUE			275,655.00	275,655.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	66,496.00	67,492.96	1.5%
All Other State Revenue	All Other	8590	3,905.00	2,775.00	-28.9%
TOTAL, OTHER STATE REVENUE			70,401.00	70,267.96	-0.2%



			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	500.00	300.00	-40.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	300.00	-40.0%
TOTAL, REVENUES			346,556.00	346,222.96	-0.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	50,589.86	40,818.00	-19.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			50,589.86	40,818.00	-19.3%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	11,909.57	0.00	-100.0%
Classified Support Salaries		2200	27,092.19	40,655.66	50.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			39,001.76	40,655.66	4.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	10,199.85	7,424.14	-27.2%
PERS		3201-3202	8,073.37	8,279.74	2.6%
OASDI/Medicare/Alternative		3301-3302	4,405.69	4,154.79	-5.7%
Health and Welfare Benefits		3401-3402	20,778.25	21,118.36	1.6%
Unemployment Insurance		3501-3502	44.03	924.82	2000.4%
Workers' Compensation		3601-3602	1,725.03	1,472.88	-14.6%
OPEB, Allocated		3701-3702	3,442.29	2,954.04	-14.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			48,668.51	46,328.77	-4.8%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	83,477.64	0.00	-100.0%
Books and Other Reference Materials		4200	168.00	0.00	-100.0%
Materials and Supplies		4300	13,036.27	19,039.10	46.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			96,681.91	19,039.10	-80.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	115,100.00	198,760.64	72.7%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			115,100.00	198,760.64	72.7%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	3,621.96	3,214.00	-11.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,621.96	3,214.00	-11.3%
TOTAL, EXPENDITURES			353,664.00	348,816.17	-1.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	275,655.00	275,655.00	0.0%
3) Other State Revenue		8300-8599	70,401.00	70,267.96	-0.2%
4) Other Local Revenue		8600-8799	500.00	300.00	-40.0%
5) TOTAL, REVENUES			346,556.00	346,222.96	-0.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		306,030.77	276,279.04	-9.7%
2) Instruction - Related Services	2000-2999		11.27	25,323.13	224595.0%
3) Pupil Services	3000-3999		44,000.00	44,000.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		3,621.96	3,214.00	-11.3%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			353,664.00	348,816.17	-1.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(7,108.00)	(2,593.21)	-63.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,108.00)	(2,593.21)	-63.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,701.21	2,593.21	-73.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,701.21	2,593.21	-73.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,701.21	2,593.21	-73.3%
2) Ending Balance, June 30 (E + F1e)			2,593.21	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,593.21	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
6391	Adult Education Program	2,593.21	0.00
Total, Restricted Balance		2,593.21	0.00



# Fund 12

## Child Development Fund

**This fund is used to account separately for federal, state, and local revenues to operate child development programs.**



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	190,039.81	189,324.52	-0.4%
3) Other State Revenue		8300-8599	1,057,720.97	735,076.95	-30.5%
4) Other Local Revenue		8600-8799	187,849.97	164,882.00	-12.2%
5) TOTAL, REVENUES			1,435,610.75	1,089,283.47	-24.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	354,770.16	377,779.75	6.5%
3) Employee Benefits		3000-3999	206,448.68	225,948.56	9.4%
4) Books and Supplies		4000-4999	97,854.07	31,676.01	-67.6%
5) Services and Other Operating Expenditures		5000-5999	681,272.59	389,789.63	-42.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	103,029.51	78,188.02	-24.1%
9) TOTAL, EXPENDITURES			1,443,375.01	1,103,381.97	-23.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,764.26)	(14,098.50)	81.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,764.26)	(14,098.50)	81.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	66,325.62	58,561.36	-11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,325.62	58,561.36	-11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,325.62	58,561.36	-11.7%
2) Ending Balance, June 30 (E + F1e)			58,561.36	44,462.86	-24.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	57,846.07	43,747.57	-24.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	715.29	715.29	0.0%
Child Development Program MAA	0000	9780		715.29	
Child Development Program MAA	0000	9780	715.29		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	88,445.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	36,158.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			124,603.16		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	509.14		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	320,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			320,509.14		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(195,905.98)		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	190,039.81	189,324.52	-0.4%
TOTAL, FEDERAL REVENUE			190,039.81	189,324.52	-0.4%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,057,720.97	735,076.95	-30.5%
TOTAL, OTHER STATE REVENUE			1,057,720.97	735,076.95	-30.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	187,809.00	164,882.00	-12.2%
Other Local Revenue					
All Other Local Revenue		8699	40.97	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			187,849.97	164,882.00	-12.2%
TOTAL, REVENUES			1,435,610.75	1,089,283.47	-24.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	1,907.17	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	18,280.70	29,711.54	62.5%
Clerical, Technical and Office Salaries		2400	334,582.29	348,068.21	4.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			354,770.16	377,779.75	6.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	69,653.30	79,742.41	14.5%
OASDI/Medicare/Alternative		3301-3302	26,129.63	27,832.96	6.5%
Health and Welfare Benefits		3401-3402	90,439.28	92,730.27	2.5%
Unemployment Insurance		3501-3502	170.68	4,310.32	2425.4%
Workers' Compensation		3601-3602	6,690.87	7,127.08	6.5%
OPEB, Allocated		3701-3702	13,364.92	14,205.52	6.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			206,448.68	225,948.56	9.4%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	87,292.32	29,450.46	-66.3%
Noncapitalized Equipment		4400	10,561.75	2,225.55	-78.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			97,854.07	31,676.01	-67.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	109,700.00	109,700.00	0.0%
Travel and Conferences		5200	5,468.51	2,000.00	-63.4%
Dues and Memberships		5300	6,246.00	6,306.00	1.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	350.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,900.00	9,900.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	547,015.95	260,582.84	-52.4%
Communications		5900	2,592.13	1,300.79	-49.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			681,272.59	389,789.63	-42.8%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	103,029.51	78,188.02	-24.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			103,029.51	78,188.02	-24.1%
<b>TOTAL, EXPENDITURES</b>			<b>1,443,375.01</b>	<b>1,103,381.97</b>	<b>-23.6%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	190,039.81	189,324.52	-0.4%
3) Other State Revenue		8300-8599	1,057,720.97	735,076.95	-30.5%
4) Other Local Revenue		8600-8799	187,849.97	164,882.00	-12.2%
5) TOTAL, REVENUES			1,435,610.75	1,089,283.47	-24.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,340,345.50	1,025,193.95	-23.5%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		103,029.51	78,188.02	-24.1%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,443,375.01	1,103,381.97	-23.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(7,764.26)	(14,098.50)	81.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,764.26)	(14,098.50)	81.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	66,325.62	58,561.36	-11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,325.62	58,561.36	-11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,325.62	58,561.36	-11.7%
2) Ending Balance, June 30 (E + F1e)			58,561.36	44,462.86	-24.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	57,846.07	43,747.57	-24.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	715.29	715.29	0.0%
Child Development Program MAA	0000	9780		715.29	
Child Development Program MAA	0000	9780	715.29		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
6131	Child Development: Resource & Referral Reserve Account	8,183.77	8,183.77
9010	Other Restricted Local	49,662.30	35,563.80
Total, Restricted Balance		57,846.07	43,747.57

# **Fund 13**

## **Cafeteria Special Revenue Fund**

**This fund is used to account separately for federal, state, and local revenues to operate the food service program**



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	45,000.00	New
3) Other State Revenue		8300-8599	0.00	5,000.00	New
4) Other Local Revenue		8600-8799	100.00	0.00	-100.0%
5) TOTAL, REVENUES			100.00	50,000.00	49900.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	26,645.00	65,714.00	146.6%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,455.00	3,286.00	-4.9%
9) TOTAL, EXPENDITURES			30,100.00	69,000.00	129.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(30,000.00)	(19,000.00)	-36.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	30,000.00	19,000.00	-36.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,000.00	19,000.00	-36.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,305.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,305.84		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,305.84		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	45,000.00	New
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	45,000.00	New
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	5,000.00	New
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	5,000.00	New
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	100.00	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100.00	0.00	-100.0%
TOTAL, REVENUES			100.00	50,000.00	49900.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	26,645.00	65,714.00	146.6%
TOTAL, BOOKS AND SUPPLIES			26,645.00	65,714.00	146.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	3,455.00	3,286.00	-4.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,455.00	3,286.00	-4.9%
<b>TOTAL, EXPENDITURES</b>			<b>30,100.00</b>	<b>69,000.00</b>	<b>129.2%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	30,000.00	19,000.00	-36.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000.00	19,000.00	-36.7%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			30,000.00	19,000.00	-36.7%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	45,000.00	New
3) Other State Revenue		8300-8599	0.00	5,000.00	New
4) Other Local Revenue		8600-8799	100.00	0.00	-100.0%
5) TOTAL, REVENUES			100.00	50,000.00	49900.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		26,645.00	65,714.00	146.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		3,455.00	3,286.00	-4.9%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			30,100.00	69,000.00	129.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(30,000.00)	(19,000.00)	-36.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	30,000.00	19,000.00	-36.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,000.00	19,000.00	-36.7%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

# Fund 14

## Deferred Maintenance Fund

**This fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes.**



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	200,000.00	New
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			10,000.00	210,000.00	2000.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	325,000.00	New
6) Capital Outlay		6000-6999	14,970.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,970.00	325,000.00	2071.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,970.00)	(115,000.00)	2213.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,970.00)	(115,000.00)	2213.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,048,759.14	1,043,789.14	-0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,048,759.14	1,043,789.14	-0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,048,759.14	1,043,789.14	-0.5%
2) Ending Balance, June 30 (E + F1e)			1,043,789.14	928,789.14	-11.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,043,789.14	928,789.14	-11.0%
Deferred Maintenance	0000	9760		928,789.14	
Deferred Maintenance	0000	9760	1,043,789.14		
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,040,225.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,040,225.20		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,040,225.20		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	200,000.00	New
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	200,000.00	New
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	0.0%
TOTAL, REVENUES			10,000.00	210,000.00	2000.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	275,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	50,000.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	325,000.00	New
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	14,970.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			14,970.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			14,970.00	325,000.00	2071.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	200,000.00	New
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			10,000.00	210,000.00	2000.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		14,970.00	325,000.00	2071.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,970.00	325,000.00	2071.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(4,970.00)	(115,000.00)	2213.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,970.00)	(115,000.00)	2213.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,048,759.14	1,043,789.14	-0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,048,759.14	1,043,789.14	-0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,048,759.14	1,043,789.14	-0.5%
2) Ending Balance, June 30 (E + F1e)			1,043,789.14	928,789.14	-11.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,043,789.14	928,789.14	-11.0%
Deferred Maintenance	0000	9760		928,789.14	
Deferred Maintenance	0000	9760	1,043,789.14		
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

# Fund 17

## Special Reserve Fund

**This fund is used primarily to provide for the accumulation of general fund moneys for general operating purposes other than for capital outlay.**



July 1 Budget  
Santa Cruz County Office of Education Special Reserve Fund for Other Than Capital Outlay Projects  
Santa Cruz County Expenditures by Object

44 10447 0000000  
Form 17

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	25,000.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			25,000.00	25,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			25,000.00	25,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,622,187.61	2,647,187.61	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,622,187.61	2,647,187.61	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,622,187.61	2,647,187.61	1.0%
2) Ending Balance, June 30 (E + F1e)			2,647,187.61	2,672,187.61	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	2,647,187.61	2,672,187.61	0.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget  
Santa Cruz County Office of Education Special Reserve Fund for Other Than Capital Outlay Projects  
Santa Cruz County Expenditures by Object

44 10447 0000000  
Form 17

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,638,343.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,638,343.25		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,638,343.25		

July 1 Budget  
 Santa Cruz County Office of Education Special Reserve Fund for Other Than Capital Outlay Projects  
 Santa Cruz County Expenditures by Object

44 10447 0000000  
 Form 17

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	25,000.00	0.0%
TOTAL, REVENUES			25,000.00	25,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)</b>			0.00	0.00	0.0%

July 1 Budget  
 Santa Cruz County Office of Education Special Reserve Fund for Other Than Capital Outlay Projects  
 Santa Cruz County Expenditures by Function

44 10447 0000000  
 Form 17

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	25,000.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			25,000.00	25,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			25,000.00	25,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,622,187.61	2,647,187.61	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,622,187.61	2,647,187.61	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,622,187.61	2,647,187.61	1.0%
2) Ending Balance, June 30 (E + F1e)			2,647,187.61	2,672,187.61	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	2,647,187.61	2,672,187.61	0.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

# Fund 35

## County School Facilities Fund

**This fund is used primarily to account for new school facility construction, modernization projects, and facility hardship grants.**



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,000.00	5,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,000.00	5,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	5,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	5,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	5,000.00	New
2) Ending Balance, June 30 (E + F1e)			5,000.00	10,000.00	100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,000.00	10,000.00	100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	550,807.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	567,854.04		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,118,661.75		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,115,401.26		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,115,401.26		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,260.49		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	0.0%
TOTAL, REVENUES			5,000.00	5,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			5,000.00	5,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,000.00	5,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	5,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	5,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	5,000.00	New
2) Ending Balance, June 30 (E + F1e)			5,000.00	10,000.00	100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,000.00	10,000.00	100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
7710	State School Facilities Projects	5,000.00	10,000.00
Total, Restricted Balance		5,000.00	10,000.00

# Fund 71

## Retiree Benefit Fund

**This fund exists to account separately for amounts held in trust from salary reduction agreements, other irrevocable contributions for employees' retirement benefits, or both.**



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	850,000.00	1,198,000.00	40.9%
5) TOTAL, REVENUES			850,000.00	1,198,000.00	40.9%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	630,000.00	728,107.00	15.6%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			630,000.00	728,107.00	15.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			220,000.00	469,893.00	113.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			220,000.00	469,893.00	113.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,481,536.09	9,701,536.09	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,481,536.09	9,701,536.09	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,481,536.09	9,701,536.09	2.3%
2) Ending Net Position, June 30 (E + F1e)			9,701,536.09	10,171,429.09	4.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	9,701,536.09	10,171,429.09	4.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	10,265,560.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			10,265,560.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			10,265,560.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	100,000.00	300,000.00	200.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	750,000.00	898,000.00	19.7%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			850,000.00	1,198,000.00	40.9%
TOTAL, REVENUES			850,000.00	1,198,000.00	40.9%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	630,000.00	728,107.00	15.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			630,000.00	728,107.00	15.6%
TOTAL, EXPENSES			630,000.00	728,107.00	15.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	850,000.00	1,198,000.00	40.9%
5) TOTAL, REVENUES			850,000.00	1,198,000.00	40.9%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		630,000.00	728,107.00	15.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			630,000.00	728,107.00	15.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			220,000.00	469,893.00	113.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			220,000.00	469,893.00	113.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,481,536.09	9,701,536.09	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,481,536.09	9,701,536.09	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,481,536.09	9,701,536.09	2.3%
2) Ending Net Position, June 30 (E + F1e)			9,701,536.09	10,171,429.09	4.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	9,701,536.09	10,171,429.09	4.8%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
Total, Restricted Net Position		0.00	0.00



ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a county office of education is self-insured for workers' compensation claims, the county superintendent of schools annually shall provide information to the governing board of the county board of education regarding the estimated accrued but unfunded cost of those claims. The county board of education annually shall certify to the Superintendent of Public Instruction the amount of money, if any, that has been reserved in the budget of the county office of education for the cost of those claims.

To the Superintendent of Public Instruction:

( ☐ ) Our county office of education is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

( ☐ ) This county office of education is self-insured for workers' compensation claims through a JPA, and offers the following information:

\_\_\_\_\_  
\_\_\_\_\_

( ☒ ) This county office of education is not self-insured for workers' compensation claims.

Signed \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: \_\_\_\_\_

For additional information on this certification, please contact:

Name: Melissa Lopez

Title: Director, Fiscal Services

Telephone: (831) 466-5616

E-mail: mlopez@santacruzcoe.org

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	8,158,808.00		8,158,808.00		368,616.00	7,790,192.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	469,282.00		469,282.00	203,404.00		672,686.00	
Governmental activities long-term liabilities	8,628,090.00	0.00	8,628,090.00	203,404.00	368,616.00	8,462,878.00	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	53,517,429.44
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,916,577.74
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	1,670,288.51
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	77,605.92
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	624,756.00
4. Other Transfers Out	All	9200	7200-7299	4,350,000.00
5. Interfund Transfers Out	All	9300	7600-7629	63,829.67
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	105,427.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,891,907.10
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	30,000.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				43,738,944.60

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		1,120.72
B. Expenditures per ADA (Line I.E divided by Line II.A)		39,027.54
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	42,803,243.74	35,257.45
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	42,803,243.74	35,257.45
B. Required effort (Line A.2 times 90%)	38,522,919.37	31,731.71
C. Current year expenditures (Line I.E and Line II.B)	43,738,944.60	39,027.54
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

### Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

#### A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 3,322,418.91
2. Contracted general administrative positions not paid through payroll
  - a. 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. \_\_\_\_\_
  - b. 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.

#### B. 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) 33,971,093.06

#### 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) 9.78%

### Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

#### A. 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 8100-8400 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.

#### B. 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

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,669,591.38
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	933,967.16
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	58,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	57,111.74
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	234,807.69
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	39,315.60
7. Adjustment for Employment Separation Costs	
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)	3,993,293.57
9. Carry-Forward Adjustment (Part IV, Line F)	128,482.98
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,121,776.55

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	18,372,533.35
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	12,866,364.84
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	5,017,460.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	18,969.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,246,615.24
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)	963,342.79
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
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)	2,201,288.13
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)	676,416.06
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)	2,166,088.94
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)	398,184.40
13. Adjustment for Employment Separation Costs	
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)	234,942.04
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,230,645.50
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)	45,392,850.29

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	8.80%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2022-23 see <a href="http://www.cde.ca.gov/fg/ac/ic/">www.cde.ca.gov/fg/ac/ic/</a> ) (Line A10 divided by Line B19)	9.08%
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#### 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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>3,993,293.57</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(29,114.74)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.45%) times Part III, Line B19); zero if negative	<u>128,482.98</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.45%) times Part III, Line B19) or (the highest rate used to recover costs from any program (12.97%) times Part III, Line B19); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>128,482.98</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
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:	<u>not applicable</u>
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:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>128,482.98</u>



Approved indirect cost rate: 8.45%  
 Highest rate used in any program: 12.97%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	242,537.00	20,495.00	8.45%
01	3025	156,164.00	13,196.00	8.45%
01	3183	64,571.69	5,456.31	8.45%
01	3210	134,206.00	11,340.00	8.45%
01	3215	90,742.00	7,240.00	7.98%
01	3310	395,271.79	25,861.21	6.54%
01	3385	96,751.00	5,553.00	5.74%
01	4035	24,256.00	2,050.00	8.45%
01	5630	182,411.78	15,412.82	8.45%
01	5810	227,248.00	7,791.00	3.43%
01	6388	279,845.86	17,733.00	6.34%
01	6500	9,036,607.63	528,149.93	5.84%
01	6510	799,013.00	48,995.00	6.13%
01	6512	50,197.00	4,241.00	8.45%
01	6520	70,609.00	5,966.00	8.45%
01	6546	4,530.92	260.08	5.74%
01	6680	58,284.00	4,925.00	8.45%
01	6685	74,305.00	3,715.00	5.00%
01	6695	143,287.74	12,107.81	8.45%
01	7135	100,826.32	8,426.87	8.36%
01	7366	197,697.89	16,618.66	8.41%
01	7420	185,615.00	14,998.00	8.08%
01	7510	994.00	84.00	8.45%
01	7810	51,677.83	990.16	1.92%
01	8150	794,340.47	66,696.00	8.40%
01	9010	5,625,848.90	349,824.97	6.22%
09	3182	156,868.00	13,255.00	8.45%
11	6391	69,366.08	3,597.96	5.19%
12	5035	125,595.38	10,612.14	8.45%
12	5055	49,064.00	4,053.00	8.26%
12	6045	4,188.00	354.00	8.45%
12	6100	2,308.00	195.00	8.45%
12	6110	218,564.00	17,818.00	8.15%
12	6123	6,128.61	517.87	8.45%
12	6127	216,815.21	18,320.89	8.45%
12	6128	135,131.78	11,325.69	8.38%
12	7810	292,418.36	24,709.35	8.45%
12	9010	176,814.95	14,817.92	8.38%
13	5310	26,645.00	3,455.00	12.97%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	370,098.93	19,774.28	57,730.01	447,603.22
2. State Lottery Revenue	8560	191,627.00		67,632.00	259,259.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		561,725.93	19,774.28	125,362.01	706,862.22
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	12,000.00			12,000.00
2. Classified Salaries	2000-2999	54,037.06			54,037.06
3. Employee Benefits	3000-3999	43,515.86			43,515.86
4. Books and Supplies	4000-4999	38,293.71		11,510.00	49,803.71
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	300.00			300.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			59,998.00	59,998.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		148,146.63	0.00	71,508.00	219,654.63
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	413,579.30	19,774.28	53,854.01	487,207.59
<b>D. COMMENTS:</b>					
Purchase of online curriculum, online learning software, and software based assessment tools.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

# Multi-Year Projections

**LEAs are required to submit, along with their budgets, multi-year (current and two subsequent fiscal years) projections for the County School Service Fund.**



Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		37,821.59	0.00%	37,821.59	0.00%	37,821.59
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	22,050,857.85	0.61%	22,184,616.12	0.30%	22,250,857.69
2. Federal Revenues	8100-8299	4,350,000.00	0.00%	4,350,000.00	0.00%	4,350,000.00
3. Other State Revenues	8300-8599	280,543.69	0.00%	280,543.69	0.00%	280,543.69
4. Other Local Revenues	8600-8799	1,363,474.00	0.00%	1,363,474.00	0.00%	1,363,474.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,356,189.18)	-22.68%	(1,048,538.31)	-8.45%	(959,940.91)
6. Total (Sum lines A1 thru A5c)		26,688,686.36	1.65%	27,130,095.50	0.57%	27,284,934.47
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,243,342.75		7,755,178.21
b. Step & Column Adjustment				87,483.54		100,817.31
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				424,351.92		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,243,342.75	7.07%	7,755,178.21	1.30%	7,855,995.52
2. Classified Salaries						
a. Base Salaries				7,488,711.61		7,616,076.15
b. Step & Column Adjustment				89,864.39		91,392.91
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				37,500.15		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,488,711.61	1.70%	7,616,076.15	1.20%	7,707,469.06
3. Employee Benefits	3000-3999	7,726,118.93	9.00%	8,421,456.62	4.02%	8,759,697.46
4. Books and Supplies	4000-4999	962,177.82	-30.83%	665,551.82	0.00%	665,551.82
5. Services and Other Operating Expenditures	5000-5999	3,432,410.49	-6.72%	3,201,749.49	-2.50%	3,121,749.49
6. Capital Outlay	6000-6999	219,500.00	-87.47%	27,500.00	0.00%	27,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,350,000.00	0.00%	4,350,000.00	0.00%	4,350,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,473,957.32)	-1.75%	(1,448,210.20)	-0.95%	(1,434,458.44)
9. Other Financing Uses						
a. Transfers Out	7600-7629	19,000.00	0.00%	19,000.00	0.00%	19,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		29,967,304.28	2.14%	30,608,302.09	1.52%	31,072,504.91
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,278,617.92)		(3,478,206.59)		(3,787,570.44)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		27,174,399.57		23,895,781.65		20,417,575.06
2. Ending Fund Balance (Sum lines C and D1)		23,895,781.65		20,417,575.06		16,630,004.62
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	1,200,000.00		1,200,000.00		1,200,000.00
d. Assigned	9780	22,695,781.65		19,217,575.06		15,430,004.62
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		23,895,781.65		20,417,575.06		16,630,004.62

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	2,672,187.61		2,697,187.61		2,722,187.61
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		2,672,187.61		2,697,187.61		2,722,187.61
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Staffing costs from budget year 2021-22 with restricted funding ending in subsequent years have been removed and or reflected in unrestricted budgets if continuing. Restricted funding/staffing costs associated with Expanded Learning Opportunities, In-Person Instruction, and Strong Workforce Programs (ICT/Computer Science and k-12 Pathways Coordinator) grants.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	7,462,389.81	2.48%	7,647,457.08	3.11%	7,885,292.99
2. Federal Revenues	8100-8299	1,650,166.84	-12.93%	1,436,824.84	0.00%	1,436,824.84
3. Other State Revenues	8300-8599	9,406,555.80	-16.63%	7,841,845.80	-0.33%	7,816,100.80
4. Other Local Revenues	8600-8799	5,820,474.55	4.65%	6,091,074.55	0.00%	6,091,074.55
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,356,189.18	-22.68%	1,048,538.31	-7.50%	969,925.54
6. Total (Sum lines A1 thru A5c)		25,695,776.18	-6.34%	24,065,740.58	0.55%	24,199,218.72
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				4,963,772.62		4,420,478.16
b. Step & Column Adjustment				48,882.07		48,625.26
c. Cost-of-Living Adjustment						
d. Other Adjustments				(592,176.53)		(125,041.54)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,963,772.62	-10.95%	4,420,478.16	-1.73%	4,344,061.88
2. Classified Salaries						
a. Base Salaries				6,016,224.50		5,851,355.19
b. Step & Column Adjustment				71,556.81		70,216.27
c. Cost-of-Living Adjustment						
d. Other Adjustments				(236,426.12)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,016,224.50	-2.74%	5,851,355.19	1.20%	5,921,571.46
3. Employee Benefits	3000-3999	8,075,932.76	2.95%	8,314,002.29	3.38%	8,595,133.55
4. Books and Supplies	4000-4999	1,002,198.45	-62.56%	375,238.45	-0.47%	373,488.45
5. Services and Other Operating Expenditures	5000-5999	3,922,339.14	-13.04%	3,410,872.14	-1.43%	3,361,994.14
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	624,755.86	0.00%	624,755.86	0.00%	624,755.86
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,375,754.05	-1.87%	1,350,006.93	-1.02%	1,336,255.17
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		25,980,977.38	-6.29%	24,346,709.02	0.86%	24,557,260.51
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(285,201.20)		(280,968.44)		(358,041.79)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,222,465.17		1,937,263.97		1,656,295.53
2. Ending Fund Balance (Sum lines C and D1)		1,937,263.97		1,656,295.53		1,298,253.74
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,937,263.97		1,656,295.53		1,298,253.74
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,937,263.97		1,656,295.53		1,298,253.74

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Staffing costs from budget year 2021-22 with restricted funding ending in subsequent years have been removed and or reflected in unrestricted budgets if continuing. Restricted funding/staffing costs associated with Expanded Learning Opportunities, In-Person Instruction, and Strong Workforce Programs (ICT/Computer Science and k-12 Pathways Coordinator) grants.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		37,821.59	0.00%	37,821.59	0.00%	37,821.59
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCF/Revenue Limit Sources	8010-8099	29,513,247.66	1.08%	29,832,073.20	1.02%	30,136,150.68
2. Federal Revenues	8100-8299	6,000,166.84	-3.56%	5,786,824.84	0.00%	5,786,824.84
3. Other State Revenues	8300-8599	9,687,099.49	-16.15%	8,122,389.49	-0.32%	8,096,644.49
4. Other Local Revenues	8600-8799	7,183,948.55	3.77%	7,454,548.55	0.00%	7,454,548.55
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	9,984.63
6. Total (Sum lines A1 thru A5c)		52,384,462.54	-2.27%	51,195,836.08	0.56%	51,484,153.19
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,207,115.37		12,175,656.37
b. Step & Column Adjustment				136,365.61		149,442.57
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(167,824.61)		(125,041.54)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,207,115.37	-0.26%	12,175,656.37	0.20%	12,200,057.40
2. Classified Salaries						
a. Base Salaries				13,504,936.11		13,467,431.34
b. Step & Column Adjustment				161,421.20		161,609.18
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(198,925.97)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,504,936.11	-0.28%	13,467,431.34	1.20%	13,629,040.52
3. Employee Benefits	3000-3999	15,802,051.69	5.91%	16,735,458.91	3.70%	17,354,831.01
4. Books and Supplies	4000-4999	1,964,376.27	-47.02%	1,040,790.27	-0.17%	1,039,040.27
5. Services and Other Operating Expenditures	5000-5999	7,354,749.63	-10.09%	6,612,621.63	-1.95%	6,483,743.63
6. Capital Outlay	6000-6999	219,500.00	-87.47%	27,500.00	0.00%	27,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,974,755.86	0.00%	4,974,755.86	0.00%	4,974,755.86
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(98,203.27)	0.00%	(98,203.27)	0.00%	(98,203.27)
9. Other Financing Uses						
a. Transfers Out	7600-7629	19,000.00	0.00%	19,000.00	0.00%	19,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		55,948,281.66	-1.78%	54,955,011.11	1.23%	55,629,765.42
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,563,819.12)		(3,759,175.03)		(4,145,612.23)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		29,396,864.74		25,833,045.62		22,073,870.59
2. Ending Fund Balance (Sum lines C and D1)		25,833,045.62		22,073,870.59		17,928,258.36
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,937,263.97		1,656,295.53		1,298,253.74
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,200,000.00		1,200,000.00		1,200,000.00
d. Assigned	9780	22,695,781.65		19,217,575.06		15,430,004.62
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		25,833,045.62		22,073,870.59		17,928,258.36



Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,672,187.61		2,697,187.61		2,722,187.61
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,672,187.61		2,697,187.61		2,722,187.61
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.78%		4.91%		4.89%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
North Santa Cruz County (SC)						
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)		6,157,431.00				
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		55,948,281.66		54,955,011.11		55,629,765.42
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		55,948,281.66		54,955,011.11		55,629,765.42
b. Plus: Special Education Pass-through Funds (Line F1b2, if line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		55,948,281.66		54,955,011.11		55,629,765.42
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,678,448.45		1,648,650.33		1,668,892.96
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		632,000.00		632,000.00		632,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,678,448.45		1,648,650.33		1,668,892.96
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**SANTA CRUZ COUNTY OFFICE OF EDUCATION  
GENERAL FUND SUMMARY 2020-21  
2020-21 ESTIMATED ACTUALS**

[illegible]

**SANTA CRUZ COUNTY OFFICE OF EDUCATION**  
**ALL FUNDS SUMMARY 2020-21**  
**2020-21 ESTIMATED ACTUALS**

	Fund 01	Fund 09	Fund 10	Fund 11	Fund 12	Fund 13	Fund 14	Fund 17	Fund 35	Fund 71	
	General Fund	Charter	SELPA Pass-Through	Adult Education Block Grant	Child Development	Cafeteria	Deferred Maintenance	Special Reserve	County Schools Facility	Retiree Benefit Trust	Total of All Funds
<b>Revenues</b>											
LCFF Revenues	29,876,283	1,179,786	-	-	-	-	-	-	-	-	31,056,069
Federal Revenues	2,981,837	172,585	-	275,655	190,040	-	-	-	-	-	3,620,117
Federal Pass Through	4,350,000	-	4,093,951	-	-	-	-	-	-	-	8,443,951
Other State Revenues	6,909,774	224,758	4,739,388	70,401	1,057,721	-	-	-	-	-	13,002,042
Other Local Revenues	8,642,109	301,633	15,500	500	187,850	100	10,000	25,000	5,000	850,000	10,037,692
<b>Total Revenue</b>	<b>52,760,004</b>	<b>1,878,762</b>	<b>8,848,839</b>	<b>346,556</b>	<b>1,435,611</b>	<b>100</b>	<b>10,000</b>	<b>25,000</b>	<b>5,000</b>	<b>850,000</b>	<b>66,159,871</b>
<b>Expenditures</b>											
Certificated Salaries	11,341,187	868,080	-	50,590	-	-	-	-	-	-	12,259,857
Classified Salaries	11,995,941	163,869	-	39,002	354,770	-	-	-	-	-	12,553,582
Employee Benefits	13,346,946	528,922	-	48,669	206,449	-	-	-	-	-	14,130,985
Books and Supplies	2,538,573	95,875	-	96,682	97,854	26,645	-	-	-	-	2,855,629
Services, Other Operating Expenditures	7,402,089	229,863	-	115,100	681,273	-	-	-	-	630,000	9,058,324
Capital Outlay	77,606	-	-	-	-	-	14,970	-	-	-	92,576
Other Outgo	624,756	-	3,559,364	-	-	-	-	-	-	-	4,184,120
Pass Through	4,350,000	-	5,102,592	-	-	-	-	-	-	-	9,452,592
Indirect Costs	(123,361)	13,255	-	3,622	103,030	3,455	-	-	-	-	(0)
<b>Total Expenditures</b>	<b>51,553,737</b>	<b>1,899,863</b>	<b>8,661,956</b>	<b>353,664</b>	<b>1,443,375</b>	<b>30,100</b>	<b>14,970</b>	<b>-</b>	<b>-</b>	<b>630,000</b>	<b>64,587,665</b>
<b>Interfund Transfers</b>											
Transfers In	-	33,830	-	-	-	30,000	-	-	-	-	63,830
Transfers Out	(63,830)	-	-	-	-	-	-	-	-	-	(63,830)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-
<b>Total Transfers</b>	<b>(63,830)</b>	<b>33,830</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Balance</b>	<b>28,254,427</b>	<b>242,201</b>	<b>567,551</b>	<b>9,701</b>	<b>66,326</b>	<b>0</b>	<b>1,048,759</b>	<b>2,622,188</b>	<b>-</b>	<b>9,481,536</b>	<b>42,292,689</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>1,142,438</b>	<b>12,729</b>	<b>186,883</b>	<b>(7,108)</b>	<b>(7,764)</b>	<b>-</b>	<b>(4,970)</b>	<b>25,000</b>	<b>5,000</b>	<b>220,000</b>	<b>1,572,207</b>
<b>Ending Fund Balance</b>	<b>29,396,865</b>	<b>254,930</b>	<b>754,434</b>	<b>2,593</b>	<b>58,562</b>	<b>0</b>	<b>1,043,789</b>	<b>2,647,188</b>	<b>5,000</b>	<b>9,701,536</b>	<b>43,864,896</b>
<b>Components of Ending Fund Balance:</b>											
Nonspendable	2,800	-	-	-	-	-	-	-	-	-	2,800
Restricted	2,222,465	15,111	754,434	2,593	55,676	0	-	-	5,000	9,701,536	12,756,816
Committed	-	-	-	-	-	-	1,043,789	-	-	-	1,043,789
Assigned	24,568,772	182,823	-	-	2,886	-	-	-	-	-	24,754,480
Assigned (COPS)	1,402,828	-	-	-	-	-	-	-	-	-	1,402,828
Committed (COPS)	1,200,000	-	-	-	-	-	-	-	-	-	1,200,000
Reserve for Economic Certainty	-	56,996	-	-	-	-	-	2,647,188	-	-	2,704,184

**SANTA CRUZ COUNTY OFFICE OF EDUCATION  
GENERAL FUND SUMMARY 2021-22  
2021-22 PROPOSED BUDGET**

	Various			06XX	0830		33XX/65XX	CATS	8150	9XXX		
	General Unrestricted	Alternative Education	CTEP	Total Unrestricted		Special Education	Categoricals	Routine & Restricted Maintenance	Local Programs		Total Restricted	Total General Fund
Revenues												
LCFF Revenues	9,036,561	13,014,297	-	22,050,858		7,462,390	-	-	-		7,462,390	29,513,248
Federal Revenues	-	-	-	-		685,642	964,525	-	-		1,650,167	1,650,167
Federal Pass Through	4,350,000	-	-	4,350,000		-	-	-	-		-	4,350,000
Other State Revenues	280,544	-	-	280,544		5,516,888	3,889,668	-	-		9,406,556	9,687,099
Other Local Revenues	1,263,474	-	100,000	1,363,474		125,000	-	-	5,695,475		5,820,475	7,183,949
Total Revenue	14,930,579	13,014,297	100,000	28,044,876		13,789,920	4,854,193	-	5,695,475		24,339,587	52,384,463
Expenditures												
Certificated Salaries	2,728,353	4,445,534	69,456	7,243,343		3,126,512	779,876	-	1,057,384		4,963,773	12,207,115
Classified Salaries	5,401,467	1,961,356	125,888	7,488,712		3,290,199	884,190	308,587	1,533,249		6,016,225	13,504,936
Employee Benefits	4,003,652	3,614,470	107,997	7,726,119		4,761,217	1,764,868	222,680	1,327,169		8,075,933	15,802,052
Books and Supplies	453,552	470,025	38,601	962,178		121,174	646,385	20,785	213,855		1,002,198	1,964,376
Services, Other Operating Expenditures	1,690,208	1,691,127	51,075	3,432,410		1,682,812	697,113	246,871	1,295,544		3,922,339	7,354,750
Capital Outlay	219,500	-	-	219,500		-	-	-	-		-	219,500
Other Outgo	-	-	-	-		-	-	-	624,756		624,756	624,756
Pass Through	4,350,000	-	-	4,350,000		-	-	-	-		-	4,350,000
Indirect Costs	(2,546,649)	1,041,372	31,320	(1,473,957)		808,005	135,029	68,947	363,773		1,375,754	(98,203)
Total Expenditures	16,300,083	13,223,885	424,336	29,948,304		13,789,920	4,907,460	867,869	6,415,729		25,980,977	55,929,282
Interfund Transfers												
Transfers In	-	-	-	-		-	-	-	-		-	-
Transfers Out	-	(19,000)	-	(19,000)		-	-	-	-		-	(19,000)
Other Financing Sources	-	-	-	-		-	-	-	-		-	-
Contributions	(1,680,525)	(0)	324,336	(1,356,189)		(0)	-	867,869	488,320		1,356,189	-
Total Transfers	(1,680,525)	(19,000)	324,336	(1,375,189)		(0)	-	867,869	488,320		1,356,189	(19,000)
Beginning Balance	24,348,863	2,825,537	-	27,174,400		-	629,231	79,233	1,514,001		2,222,465	29,396,865
Net Increase (Decrease) in Fund Balance	(3,050,030)	(228,588)	-	(3,278,618)		-	(53,267)	-	(231,934)		(285,201)	(3,563,819)
Ending Fund Balance	21,298,833	2,596,949	-	23,895,782		-	575,964	79,233	1,282,067		1,937,264	25,833,046
Components of Ending Fund Balance:												
Nonspendable	-	-	-	-		-	-	-	-		-	-
Restricted	-	-	-	-		-	575,964	79,233	1,282,067		1,937,264	1,937,264
Committed	-	-	-	-		-	-	-	-		-	-
Assigned	18,698,505	2,596,949	-	21,295,454		-	-	-	-		-	21,295,454
Assigned (COPS)	1,400,328	-	-	1,400,328		-	-	-	-		-	1,400,328
Committed (COPS)	1,200,000	-	-	1,200,000		-	-	-	-		-	1,200,000
Reserve for Economic Certainty	-	-	-	-		-	-	-	-		-	-

**SANTA CRUZ COUNTY OFFICE OF EDUCATION  
ALL FUNDS SUMMARY 2021-22  
2021-22 PROPOSED BUDGET**

[illegible]

**SANTA CRUZ COUNTY OFFICE OF EDUCATION  
GENERAL FUND SUMMARY 2022-23  
2021-22 PROPOSED BUDGET**

	Various 06XX 0830				33XX/65XX		Various 8150 Routine & Restricted 9XXX			
	General Unrestricted	Alternative Education	CTEP	Total Unrestricted	Special Education	Categoricals	Maintenance	Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	9,003,737	13,180,880	-	22,184,616	7,647,457	-	-	-	7,647,457	29,832,073
Federal Revenues	-	-	-	-	685,642	751,183	-	-	1,436,825	1,436,825
Federal Pass Through	4,350,000	-	-	4,350,000	-	-	-	-	-	4,350,000
Other State Revenues	280,544	-	-	280,544	5,896,522	1,945,324	-	-	7,841,846	8,122,389
Other Local Revenues	1,263,474	-	100,000	1,363,474	125,000	-	-	5,966,075	6,091,075	7,454,549
Total Revenue	14,897,754	13,180,880	100,000	28,178,634	14,354,621	2,696,507	-	5,966,075	23,017,202	51,195,836
Expenditures										
Certificated Salaries	2,728,827	4,955,993	70,359	7,755,178	3,247,651	157,947	-	1,014,880	4,420,478	12,175,656
Classified Salaries	5,466,285	2,022,393	127,399	7,616,076	3,329,682	657,736	312,290	1,551,648	5,851,355	13,467,431
Employee Benefits	4,283,913	4,021,434	116,110	8,421,457	5,148,214	1,517,343	239,187	1,409,258	8,314,002	16,735,460
Books and Supplies	244,926	382,025	38,601	665,552	121,174	32,265	20,785	201,015	375,238	1,040,791
Services, Other Operating Expenditures	1,646,715	1,503,959	51,075	3,201,749	1,682,812	253,967	267,370	1,206,724	3,410,872	6,612,622
Capital Outlay	27,500	-	-	27,500	-	-	-	-	-	27,500
Other Outgo	-	-	-	-	-	-	-	624,756	624,756	624,756
Pass Through	4,350,000	-	-	4,350,000	-	-	-	-	-	4,350,000
Indirect Costs	(2,520,902)	1,041,372	31,320	(1,448,210)	825,088	103,960	70,587	350,372	1,350,007	(98,203)
Total Expenditures	16,227,264	13,927,175	434,863	30,589,302	14,354,621	2,723,218	910,218	6,358,652	24,346,709	54,936,011
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	(19,000)	-	(19,000)	-	-	-	-	-	(19,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,383,402)	(0)	334,863	(1,048,538)	(0)	-	910,218	138,320	1,048,538	-
Total Transfers	(1,383,402)	(19,000)	334,863	(1,067,538)	(0)	-	910,218	138,320	1,048,538	(19,000)
Beginning Balance	21,298,833	2,596,949	-	23,895,782	-	575,964	79,233	1,282,067	1,937,264	25,833,046
Net Increase (Decrease) in Fund Balance	(2,712,911)	(765,296)	-	(3,478,207)	-	(26,711)	-	(254,257)	(280,968)	(3,759,175)
Ending Fund Balance	18,585,922	1,831,653	-	20,417,575	-	549,253	79,233	1,027,810	1,656,296	22,073,871
Components of Ending Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	549,253	79,233	1,027,810	1,656,296	1,656,296
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	15,988,094	1,831,653	-	17,819,747	-	-	-	-	-	17,819,747
Assigned (COPS)	1,397,828	-	-	1,397,828	-	-	-	-	-	1,397,828
Committed (COPS)	1,200,000	-	-	1,200,000	-	-	-	-	-	1,200,000

**SANTA CRUZ COUNTY OFFICE OF EDUCATION  
GENERAL FUND SUMMARY 2023-24  
2021-22 PROPOSED BUDGET**

	Various			06XX	0830	33XX/65XX	Various	8150	9XXX		
	General	Alternative		Total		Special	Categoricals	Routine &	Local	Total Restricted	Total General
	Unrestricted	Education	CTEP	Unrestricted		Education		Restricted	Programs		Fund
Revenues											
LCFF Revenues	8,857,766	13,393,092	-	22,250,858		7,885,293	-	-	-	7,885,293	30,136,151
Federal Revenues	-	-	-	-		685,642	751,183	-	-	1,436,825	1,436,825
Federal Pass Through	4,350,000	-	-	4,350,000		-	-	-	-	-	4,350,000
Other State Revenues	280,544	-	-	280,544		5,974,510	1,841,591	-	-	7,816,101	8,096,644
Other Local Revenues	1,263,474	-	100,000	1,363,474		125,000	-	-	5,966,075	6,091,075	7,454,549
Total Revenue	14,751,783	13,393,092	100,000	28,244,875		14,670,445	2,592,774	-	5,966,075	23,229,293	51,474,169
Expenditures											
Certificated Salaries	2,764,301	5,020,421	71,273	7,855,996		3,289,871	111,020	-	943,171	4,344,062	12,200,057
Classified Salaries	5,531,880	2,046,661	128,927	7,707,469		3,369,638	665,629	316,037	1,570,268	5,921,571	13,629,041
Employee Benefits	4,469,164	4,169,374	121,160	8,759,697		5,378,352	1,523,962	250,981	1,441,838	8,595,134	17,354,831
Books and Supplies	244,926	382,025	38,601	665,552		121,174	30,515	20,785	201,015	373,488	1,039,040
Services, Other Operating Expenditures	1,566,715	1,503,959	51,075	3,121,749		1,682,812	229,217	272,782	1,177,184	3,361,994	6,483,744
Capital Outlay	27,500	-	-	27,500		-	-	-	-	-	27,500
Other Outgo	-	-	-	-		-	-	-	624,756	624,756	624,756
Pass Through	4,350,000	-	-	4,350,000		-	-	-	-	-	4,350,000
Indirect Costs	(2,507,150)	1,041,372	31,320	(1,434,458)		828,598	95,719	71,020	340,918	1,336,255	(98,203)
Total Expenditures	16,447,337	14,163,812	442,356	31,053,505		14,670,445	2,656,061	931,605	6,299,150	24,557,261	55,610,765
Interfund Transfers											
Transfers In	-	-	-	-		-	-	-	-	-	-
Transfers Out	-	(19,000)	-	(19,000)		-	-	-	-	-	(19,000)
Other Financing Sources	-	-	-	-		-	-	-	-	-	-
Contributions	(1,312,282)	(0)	342,356	(969,926)		(0)	-	931,605	38,320	969,926	-
Total Transfers	(1,312,282)	(19,000)	342,356	(988,926)		(0)	-	931,605	38,320	969,926	(19,000)
Beginning Balance	18,585,922	1,831,653	-	20,417,575		-	549,253	79,233	1,027,810	1,656,296	22,073,871
Net Increase (Decrease) in Fund Balance	(3,007,835)	(789,720)	-	(3,797,555)		-	(63,287)	-	(294,755)	(358,042)	(4,155,597)
Ending Fund Balance	15,578,087	1,041,933	-	16,620,020		-	485,966	79,233	733,055	1,298,254	17,918,274
Components of Ending Fund Balance:											
Nonspendable	-	-	-	-		-	-	-	-	-	-
Restricted	-	-	-	-		-	485,966	79,233	733,055	1,298,254	1,298,254
Assigned	12,982,759	1,041,933	-	14,024,692		-	-	-	-	-	14,024,692
Assigned (COPS)	1,395,328	-	-	1,395,328		-	-	-	-	-	1,395,328
Committed (COPS)	1,200,000	-	-	1,200,000		-	-	-	-	-	1,200,000

Description	2020-21 Actual	2021-22 Budget	% Diff.
SELPA Name: (??) <span style="color: red;">Do NOT Save- SELPA not set</span>			
Date allocation plan approved by SELPA governance:			
<b>I. TOTAL SELPA REVENUES</b>			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
Grand Total Apportionment, Taxes and Excess ERAF	0.00	0.00	0.00%
H. (Sum lines A.4 through G)			
I. Mental Health Apportionment			0.00%
J. Federal IDEA Local Assistance Grants - Preschool			0.00%
K. Federal IDEA - Section 619 Preschool			0.00%
L. Other Federal Discretionary Grants			0.00%
M. Other Adjustments			0.00%
N. Total SELPA Revenues (Sum lines H through M)	0.00	0.00	0.00%
<b>II. ALLOCATION TO SELPA MEMBERS</b>			
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N )	0.00	0.00	0.00%
Preparer Name: _____ Title: _____ Phone: _____			



Current LEA: 44-10447-0000000 Santa Cruz County Office of Education		
Selected SELPA: SC		
(Enter a SELPA ID from the list below then save and close)		
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
SC	North Santa Cruz County	

# Assumptions

**Guiding documents provided by Business and Administration Steering Committee (BASC), School Services of California (SSC), and Department of Finance (DOF) used in preparing the Second Interim report and related multi-year projections (MYPs).**





# Santa Cruz County Office of Education

## MULTI-YEAR ASSUMPTIONS

### 2021-22 Proposed Budget

LCFF Planning Factors	2020-21	2021-22	2022-23	2023-24
Statutory Cost-of-Living Adjustment (COLA) & Department of Finance (DOF) Latest Estimates	2.31%	1.70%	2.48%	3.11%
Department of Finance Estimated Funded COLA	0.00%			
SSC Estimated Statutory COLA	0.00%	5.07%	2.48%	3.11%
SSC/BASC Recommended Planning COLA	0.00%	4.05%		

Other Planning Factors	2020-21	2021-22	2022-23	2023-24
California Consumer Price Index (CPI)	2.14%	3.84%	2.40%	2.23%
California Lottery - Unrestricted per ADA	\$150	\$150	\$150	\$150
California Lottery - Restricted per ADA	\$49	\$49	\$49	\$49
Mandate Block Grant District Grades k-8 per ADA	\$32.18	\$32.79	\$33.60	\$34.64
Mandate Block Grant District Grades 9-12 per ADA	\$61.94	\$63.17	\$64.74	\$66.75
Mandate Block Grant Charter Grades k-8 per ADA	\$16.86	\$17.21	\$17.64	\$18.19
Mandate Block Grant Charter Grades 9-12 per ADA	\$46.87	\$47.84	\$49.03	\$50.55
Interest Rate for Ten-Year Treasuries	1.30%	2.13%	2.40%	2.30%
CalSTRS Employer Contribution Rate	16.15%	16.92%	19.10%	19.10%
CalPERS Employer Contribution Rate	20.70%	22.91%	26.10%	27.10%

Average Daily Attendance (ADA)	2020-21	2021-22	2022-23	2023-24
Alternative Education	1,005.29	985.00	985.00	985.00
District Funded Special Education	88.90	88.90	88.90	88.90
Countywide ADA	37,821.59	37,821.59	37,821.59	37,821.59

Career Advancement Charter	115.43	115.43	115.43	115.43
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Salary and Benefits	2020-21	2021-22	2022-23	2023-24
Certificated Step & Column	1.30%	1.30%	1.30%	1.30%
Classified Step & Column	1.20%	1.20%	1.20%	1.20%
Health & Welfare	5%	5%	5%	5%

Employer Rates on Payroll (Other than H&W)	2020-21	2021-22	2022-23	2023-24
CalSTRS	16.15%	16.92%	19.10%	19.10%
CalPERS	20.70%	22.91%	26.10%	27.10%
Social Security (FICA/OASDI)	6.2%	6.2%	6.2%	6.2%
Medicare	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance (SUI)	0.05%	1.23%	1.23%	1.23%
Workers Compensation	1.9589%	1.9589%	1.9589%	1.9589%
Retiree Benefits (OPEB)	1.95%	1.95%	1.95%	1.95%

Guiding documents used: School Services of California Dashboard, BASC Common Message

*\*2020-21 ADA of 1,005.29 based on CDE approved SB820 Growth Funding Application*

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July 1 Budget  
2020-21 Estimated Actuals  
Technical Review Checks

Santa Cruz County Office of Education

Santa Cruz County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT						RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB			

01-3220-0-0000-0000-9791						3220	9791	-132,950.86
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Explanation: Per CDE guidance, Res 3220 Coronavirus Relief Fund (CRF) expenditures were allowed to be reported in FY 2019-20, but with revenue not being reported until FY 2020-21 it created a negative ending fund balance in FY 2019-20 and the negative beginning balance in FY 2020-21.

### GENERAL LEDGER CHECKS

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following resources: EXCEPTION

FUND	RESOURCE	Pass-through Revenues	Transfers of Pass-through Revenues	Difference
10	6546	1,194,524.00	1,008,641.00	185,883.00

Explanation: Funds held in fund balance for SELPA Mental Health/Residential Placement Pool

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

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July 1 Budget  
2021-22 Budget  
Technical Review Checks

Santa Cruz County Office of Education

Santa Cruz County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

### GENERAL LEDGER CHECKS

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following resources: EXCEPTION

FUND	RESOURCE	Pass-through Revenues	Transfers of Pass-through Revenues	Difference
10	6546	1,215,487.00	1,015,487.00	200,000.00

Explanation: Funds held in fund balance for SELPA Mental Health/Residential Placement Pool.

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.