



SANTA CRUZ
COUNTY OFFICE OF
EDUCATION
DR. FARIS SABBABH • SUPERINTENDENT OF SCHOOLS

Santa Cruz County Board of Education • 400 Encinal Street, Santa Cruz, CA 95060 • Tel (831) 466-5900 • www.santacruzcoe.org
Mr. Ed Acosta • Ms. Alyssa Alto • Ms. Rose Filicetti • Ms. Sandra Nichols
Ms. Sue Roth • Mr. Abel Sanchez • Mr. Bruce Van Allen

Santa Cruz County Board of Education
Special Board Meeting
Thursday June 30, 2022
4:00pm
Boardroom and/or Zoom

Members of the public may join the meeting either by attending in-person or joining the live video-conference using the following link:

<https://santacruzcoe-org.zoom.us/j/88153942796>

Or join by phone:

Phone Number: +1 (669) 900-6833

Meeting ID: # 881 5394 2796

PUBLIC COMMENT:

Any person wishing to make a public comment will have the opportunity to do so either in person or via videoconference during the virtual meeting for up to **two minutes each for any item listed on the agenda**. To submit a comment to be read aloud on your behalf either listed or not listed on the meeting agenda, please send a comment no longer than 300 words to vvalentin@santacruzcoe.org no later than 2:00 PM on June 30th. Each individual may only make one comment per topic. To request to speak on any item on the agenda, please complete this form: <https://sccoe.link/PublicComment>

Cualquier persona que desee hacer un comentario público tendrá la oportunidad de hacerlo por videoconferencia durante la reunión virtual de hasta **dos minutos cada uno para cualquier tema que esté incluido en la agenda**. Para enviar un comentario para ser leído en voz alta en su nombre, ya sea para un tema en la agenda o no en la agenda, envíe un comentario de no más de 300 palabras a vvalentin@santacruzcoe.org a más tardar a las 2:00 PM del 30 de junio. Cada individuo solo puede hacer un comentario por tema. Para solicitar hablar durante los comentarios públicos o sobre cualquier tema de la agenda, complete este formulario: <https://sccoe.link/PublicComment>

AGENDA

1. CALL TO ORDER, ROLL CALL AND ESTABLISHMENT OF QUORUM

Abel Sanchez (President), Ed Acosta, Alyssa Alto, Rose Filicetti, Sandra Nichols, Sue Roth, Bruce Van Allen
Faris Sabbah, Secretary

2. PLEDGE OF ALLEGIANCE

Superintendent Sabbah (Secretary) will lead the Pledge of Allegiance.

3. APPROVAL OF AGENDA

Agenda deletions and/or changes of sequence will be approved or the agenda will be approved as submitted.

4. CLOSED SESSION DISCLOSURE

President Sanchez will disclose that the Board will, in closed session, discuss matters relating to an interdistrict transfer appeal as noted in item 5.1.

5. CLOSED SESSION

5.1 Interdistrict Transfer Appeal #22-01

The Board will hold an Interdistrict Transfer Appeal Hearing concerning a student wishing to attend school in the Live Oak Elementary School District.

Open, Conduct, & Close the Hearing: Abel Sanchez (President)

6. OPEN SESSION

Open session will begin at 4:00 P.M., or as soon thereafter as the matter can be heard.

7. REPORT OUT ON CLOSED SESSION

President Sanchez will report out on any reportable action(s) taken by the Board in Closed Session.

8. PUBLIC COMMENT

This is an opportunity for the public to address the Board **regarding items on the agenda**. Each speaker may speak up to **two (2) minutes** unless otherwise limited or extended by the President. The President may allot time to those wishing to speak but no action will be taken on matters presented (EDC § 35145.5). If appropriate, the President, or any Member of the Board, may direct that a matter be referred to the Superintendent's Office for placement on a future agenda. Please refer to item, *Please Note*, on the last item of this agenda.

9. REPORTS, DISCUSSIONS, AND PRESENTATIONS

9.1 Universal Pre-Kindergarten Planning and Implementation Grant Program Presentation

Universal Pre-Kindergarten (UPK) will extend universal access to full-day Pre-kindergarten programs to all four-year-olds statewide at no cost to families. Debi Bodenheimer, Associate Superintendent, Educational Services, and Kathy Lathrop, UPK Consultant, will share the COE's plan to support districts implementing UPK and share the implementation plan for the CDE grant the COE was awarded.

Presenter(s): Debi Bodenheimer, Associate Superintendent, Educational Services
Kathy Lathrop, UPK Consultant

9.2 Santa Cruz County Office of Education Summary of Support for School Districts

In accordance with Education Code § 52066(i), the County Superintendent of Schools must prepare an annual summary of how the County Superintendent of Schools plans to support school districts and schools within the county.

Presenter(s): Dr. Faris Sabbah, County Superintendent of Schools
Debi Bodenheimer, Associate Superintendent, Educational Services
Dr. Angela Meeker, Senior Director, District Support and Leadership

9.3 Local Indicators Presentation for the Santa Cruz County Office of Education

The SBE adopted state and local indicators to measure school district and individual school site performance in regard to each of the state priorities, as required by law. Performance data on state and local indicators is publicly reported in the California School Dashboard. Local Indicators apply at the LEA and charter school level and are based on data collected at the local level (Priorities 1, 2, 3, 6, 7, 9 and 10). Note, priorities 9 and 10 are for COEs only.

Presenter(s): Dr. Jennifer Izant Gonzales, Project Director, Alternative Education

9.4 Local Indicators Presentation for the Career Advancement Charter

The SBE adopted state and local indicators to measure school district and individual school site performance in regard to each of the state priorities, as required by law. Performance data on state and local indicators is publicly reported in the California School Dashboard. Local Indicators apply at the LEA and charter school level and are based on data collected at the local level (Priorities 1, 2, 3, 6, 7, 9 and 10). Note, priorities 9 and 10 are for COEs only.

Presenter(s): Denise Sanson, Senior Director, Student Program

10. NEW BUSINESS AND ACTION ITEMS

10.1 Adopt 2022-2023 Local Control and Accountability Plan (LCAP) for the Santa Cruz COE

Following a public hearing held on June 23, 2022 to solicit recommendations and comments from members of the public regarding the specific actions and expenditures proposed by the Local Control Accountability Plan of the Santa Cruz County Office of Education (EDC § 52062(b)), it is requested that the Board adopt the LCAP.

Presenter(s): Dr. Faris Sabbah, County Superintendent of Schools
Dr. Jennifer Izant Gonzales, Director, Alternative Education

Motion &

Roll Call Vote: Abel Sanchez (President)

10.2 Adopt 2022-2023 Local Control and Accountability Plan (LCAP) for the Santa Cruz County Career Advancement Charter

Following a public hearing held on June 23, 2022 to solicit recommendations and comments from members of the public regarding the specific actions and expenditures proposed by the Local Control Accountability Plan of the Santa Cruz County Career Advancement Charter (EDC § 52062(b)), it is requested that the Board adopt the LCAP.

Presenter(s): Dr. Faris Sabbah, County Superintendent of Schools
Denise Sanson, Director, Student Program

Motion &

Roll Call Vote: Abel Sanchez (President)

10.3 Adopt Santa Cruz County Office of Education 2022-2023 Budget

Following a Public Hearing held on June 23, 2022 to solicit recommendation and comments from members of the public regarding the Santa Cruz County Office of Education's 2022-2023 Budget, it is requested that the Board adopt the Budget as presented.

Presenter(s): Liann Reyes, Deputy Superintendent, Business Services
Melissa Lopez, Director, Fiscal Services

Motion &

Roll Call Vote: Abel Sanchez (President)

10.4 Public Disclosure: CSEA Collective Bargaining Agreement

Government Code Section 3547.5 requires that before a public school employer enters into a written agreement with an exclusive representative, the major provisions of the agreement shall be disclosed in a public meeting.

Presenter(s): Liann Reyes, Deputy Superintendent, Business Services

10.5 Public Disclosure: SCCEA Collective Bargaining Agreement

Government Code Section 3547.5 requires that before a public school employer enters into a written agreement with an exclusive representative, the major provisions of the agreement shall be disclosed in a public meeting.

Presenter(s): Liann Reyes, Deputy Superintendent, Business Services

11. SCHEDULE OF MEETINGS AND UPCOMING EVENTS

Regular Meeting

Santa Cruz County Board of Education

July 21, 2022

4:00 p.m.

12. ADJOURNMENT

President Sanchez will adjourn the meeting.

PLEASE NOTE:

Public Participation:

All persons are encouraged to attend and, when appropriate, to participate in meetings of the Santa Cruz County Board of Education. If you wish to speak to an item on the agenda, please be present at the beginning of the meeting as any item, upon motion, may be moved to the beginning of the agenda. Persons wishing to address the Board are asked to state their name for the record. The president of the Board will establish a time limit of two (2) minutes, unless otherwise stated by the president, for comments from the public. Consideration of all matters is conducted in open session except those relating to litigation, personnel and employee negotiations, which, by law, may be considered in closed session. Expulsion appeal hearings are heard in closed session unless a request for hearing in open session is made by the appellant.

Backup Documentation:

Any writings or documents that are public records and are provided to a majority of the governing board regarding an open session item on this agenda will be made available for public inspection in the County Office of Education, located 400 Encinal Street, Santa Cruz, CA 95060, during normal business hours.

Translation Requests:

Spanish language translation is available on an as-needed basis. Please make advance arrangements with Verenise Valentin by telephone at (831) 466-5900 Traducciones del inglés al español y del español al inglés están disponibles en las sesiones de la mesa directiva. Por favor haga arreglos por anticipado con Verenise Valentin por teléfono al número (831) 466-5900.

ADA Compliance:

In compliance with Government Code section 54954.2 (a), The Santa Cruz County Office of Education will, on request, make this agenda available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec 12132), and the federal rules and regulations adopted in implementation thereof. Individuals who need this agenda in an alternative format or who need a disability-related modification or accommodation in order to participate in the meeting should contact Verenise Valentin, Administrative Aide to the Superintendent, 400 Encinal St., Santa Cruz, CA 95060, (831) 466-5900.



SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 9.1

Board Meeting Date: June 30, 2022

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Action

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Information

TO: Santa Cruz County Board of Education

FROM: Debi Bodenheimer, Associate Superintendent, Educational Services
Kathy Lathrop, UPK Consultant

SUBJECT: Universal Pre-Kindergarten Planning and Implementation Grant Program
Presentation

BACKGROUND

Universal Pre-Kindergarten (UPK) will extend universal access to full-day Pre-kindergarten programs to all four-year-olds statewide at no cost to families. Debi Bodenheimer, Associate Superintendent, Educational Services, and Kathy Lathrop, UPK Consultant, will share the COE's plan to support districts implementing UPK and share the implementation plan for the CDE grant the COE was awarded.

FUNDING IMPLICATIONS

Included herein the presentation.

RECOMMENDATION

Receive the presentation.



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Universal PreKindergarten Planning and Implementation Grant Program

Debi Bodenheimer, Associate Superintendent, Ed Services
Kathy Lathrop, UPK Consultant

June 30, 2022

Introduction

Kathy Lathrop

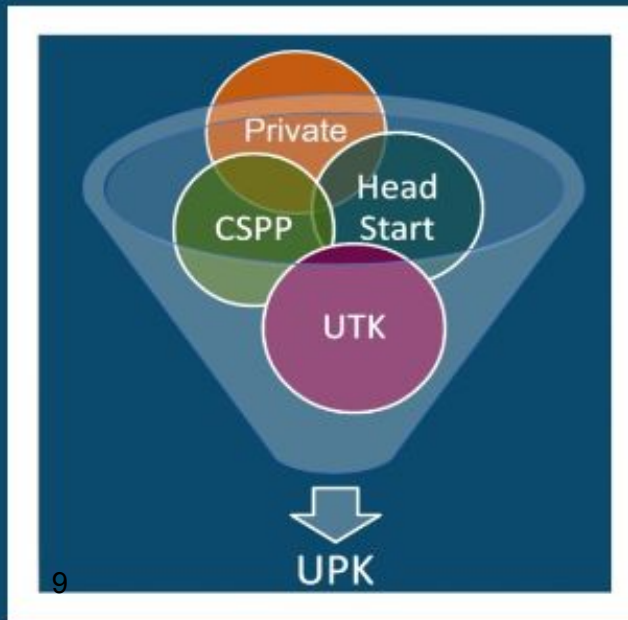
- Retired Director of Early Childhood Education from PVUSD
- Now working with the COE as a consultant for Universal Pre-K



Background

What is UPK?

UPK will bring together programs across early learning and K-12, relying heavily on Universal Transitional Kindergarten (UTK) and California State Preschool Program (CSPP), as well as Head Start, community-based organizations (CBOs), and private preschool to ensure every four-year old child – regardless of background, race, zip code, immigration status, or income level – has access to a quality learning experience the year before kindergarten.



Background

Unprecedented investment in CA Early Childhood Education

- Universal Transitional Kindergarten
 - Expanded to include all four year olds by 25-26
- Expansion of CSPP
- Expansion Early Learning Opportunities-Before and After School
- Universal meals
- Inclusion for All Grants
- Teacher Pipeline-Workforce Development Grants



Background

- Many aspects of Universal Pre-K need to be implemented starting in 22-23.
- This will be fiscally supported by implementation grants given to districts and the COE (and ADA).
- We are not a direct service provider but instead we are supporting the districts.



Grant Program

The CDE has allocated funding to County Offices of Education to support LEAs with UPK implementation.

The Santa Cruz COE was allocated \$300,000 for 3 years. In this presentation we will share with you our implementation plan.



Focus Areas

Focus Area A: Vision and Coherence

Focus Area B: Community Engagement and Partnerships

Focus Area C: Workforce Recruitment and Professional Learning

Focus Area D: Curriculum, Instruction, and Assessment

Focus Area E: LEA Facilities, Services, and Operations



Focus Area A

Vision and Coherence: CDE Guiding Principles

Lead with Focus on Equity

Approach planning with learning mindset

Connect with partners and implementers to promote coherence and integration of ECE and TK-12 systems

Approach UPK planning and implementation as an informer and capacity builder at all levels

Respect and leverage the knowledge and expertise of the ECE and Expanded Learning Communities



Focus Area A

Vision and Coherence: Priority Areas

Connecting partners and implementers for coherence. That has been a big push this year and will continue in the future.

Involvement of all COE ECE staff in the UPK planning process, in addition to our countywide partners.

Sharing information and planning professional development to build capacity.

Review all UPK plans so that we can differentiate our support based on needs.

Support two way communication between the COE and all stakeholders.



Focus Area B

Community Engagement and Partnerships

Using existing standing meets and collaborations for ongoing input.
(Examples, ECE meetings, Charter meetings, Principal meetings, Community Action Council, etc.)

Using CDRC as an information hub to support parents. (Updated website)

Work with the Extended Learning providers to ensure that districts have access to extended learning resources. Also working with Monterey COE and CDE to provide information to all districts about



Focus Area C

Workforce Recruitment and Professional Learning

Supporting recruitment and credentialing by working with ECE providers to identify potential teachers, support districts with recruitment fairs, use some of our funding to support teacher credentialing requirements

COE is working with institutions of higher education, Cabrillo, San Jose State etc. to partner on credentialing and education needed for these professional certifications.



Focus Area C

Workforce Recruitment and Professional Learning

Support for professional learning for both teachers and administrators through; standing meetings, information distribution, trainings, coaching and teaming facilitation.

COE Workforce Development Grant is already supporting ECE teachers in these areas.

COE applied for the Early Education and Teacher Development Grant through the CDE to extend the support and include TK and K teachers.



Focus Area D

Curriculum, Instruction and Assessment

Hiring a consultant specifically to work with TK/K teachers on instruction in the expanded TK program, and give advice and training for administrators and teachers on resources and recommendations for curriculum and assessment.

Collaboration with our county SELPAs to ensure access and support for SWD.

Collaboration with our English Learner Coordinator and district EL coordinators to ensure access and support for English Learners.

Collaboration with COE C&I department on Math, ELA, Science, VAPA, etc.

Collaboration with ECE department to develop a plan.



Focus Area E

LEA Facilities, Services and Operations

Met with Superintendents in the fall of 2021 to review all of the facilities requirements and new guidelines.

Provided support and information on the Facility Grant and application that was available through the CDE.

We have met with districts to discuss and advise on their meal plans.

We review all district safety plans which will include the expansion of UTK and additional needs based on this.



Budget Summary

Allocation: Approximately \$300,000 from the CDE to be expended by June, 2025.

Budget plans (rough estimate):

- Planning Costs: Support from Consultants for coaching, mentoring, running networks, expert consultation, attending required meetings, etc. \$100K
- Hiring and recruitment costs (for teachers and other staff) to attend classes for ECE certification. \$50K
- Training and Professional Development for teachers, administrators and parents (trainers, substitute teachers, stipends for participants, food, facilities, materials). Topics include curriculum, instructional practices, inclusion, culturally responsive teaching, systems support for families, etc. \$150K



Next Steps

Continue ongoing work with partners and expand as needed. Continue with network meetings.

Work on teacher recruitment strategies and work with local colleges and institutions for credentialing requirements.

Complete the CDRC website so parents have more information on referrals and information.

Create a professional development plan for the districts that will be sponsored by the COE (paid out of the UPK grant and also ECE). Work in collaboration with ECE to create the plan.

Stay informed about any new regulations and requirements in order to share with districts.



Questions?





SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 9.2

Board Meeting Date: June 30, 2022

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Action

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Information

TO: Santa Cruz County Board of Education

FROM: Dr. Faris Sabbah, County Superintendent of Schools
Debi Bodenheimer, Associate Superintendent, Educational Services
Dr. Angela Meeker, Senior Director, District Support and Leadership

SUBJECT: Santa Cruz County Office of Education Summary of Support for School Districts

BACKGROUND

In accordance with Education Code § 52066(i), the County Superintendent of Schools must prepare an annual summary of how the County Superintendent of Schools plans to support school districts and schools within the county.

FUNDING IMPLICATIONS

Included herein the presentation.

RECOMMENDATION

Receive the presentation.

COE Summary of Support Report for 21-22

Debi Bodenheimer, Angela Meeker
Educational Services
June 30, 2022



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Purpose of the Report

This report is required to be submitted every June to the COE Governing Board along with the LCAP and budget requirements (for review not approval).

The report is to be reviewed by the COE board and then submitted to the CDE.

The report has three specific areas that need to be addressed, along with a collaboration and budget report section.



Goal 1: Approve all LCAPs

The first required goal is to review and approve all district LCAPs.

- COE staff supported LCAP writing and planning.
 - Senior Director of District Support held ongoing meetings and also did a training with the business department.
 - The staff conducted early review of LCAPs in May to give feedback prior to board meetings.
- LCAPs will be approved by June 30th. (Districts and COE)
- COE staff will review final LCAPs starting in July and will send feedback and letters of approval.



Goal 2: Provide Technical Assistance

We are currently providing Differentiated Assistance (DA) to Pajaro Valley Unified School District and San Lorenzo Valley Unified School District.

PVUSD:

Foster Youth	4 - Achievement 5 - Student Engagement 6 - School Climate	4 - Academic Indicator/CAASPP 5 - Chronic Absenteeism 6 - Suspension Rate
Students with Disabilities	4 - Achievement 5 - Student Engagement 6 - School Climate 8 - Course of Study	4 - Academic Indicator/CAASPP 5 - Graduation Rate 6 - Suspension Rate 8 - College and Career

SLV:

SLV	Homeless Youth	5 - Student Engagement 6 - School Climate	5 - Chronic Absenteeism 6 - Suspension Rate
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Technical Assistance

Our team did the following to support PVUSD and SLV:

- Held regular meetings with each district DA team to discuss action planning around Special Ed support (PV) and attendance/suspension (SLVUSD).
- Created action plans for each district.
- Reviewed pertinent data including analyzing suspension data by student in SLV and looking at student achievement benchmark data in PVUSD.
- Did a “root cause analysis” to determine the cause of student needs.
- We facilitated team meetings to determine next steps.
- We will continue the work next year.



Goal 3: Provide Support in Implementing LCAP

The last required goal is to support districts in implementing their LCAPs.

- Analyze LCAPs to see what the needs are in the districts (this was done last fall and an analysis was created to support PL, we will do so again this July).
- Provide professional learning (and incorporate into the 22-23 COE Professional Learning Plan).
- Continue the Professional Learning Network (with LCAP writers) to support PL, improvement science and data analysis.
- Provide additional networks for cross district collaboration.
- Collaborate within COE departments to offer the most relevant PL possible.



Collaboration Efforts

This section delineates the collaboration we have with the following organizations:

- [CCEE](#): California Collaborative for Educational Excellence
- CDE: California Department of Education
- [CCSESA](#): California County Superintendents Educational Services Association
- Geographic Lead Agencies (Mid State Collaborative): Led by Tulare COE
- System of Support Lead Agencies (Region V)



Differentiated Assistance

Prior Year (2020-21) Ending Fund Balance	610,505
Current Year (2021-22) Revenue	600,000
Total Revenue & Beginning Fund Balance	1,210,505

Certificated Salaries	592,219
Classified Salaries	87,092
Benefits	291,548
Supplies	0
Services	127,381
Indirects	93,990
Total Expenses	1,192,231

Projected Current Year (2021-22) Ending Fund Balance	18,274
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***\$18,274 ending fund balance will be depleted in 2022-23**



Summary/Questions

Our support goes far beyond these three required areas!

A written report has also been created and will be submitted to the CDE by the end of the month (today!).

Does the Board have any questions?





SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 9.3

Board Meeting Date: June 30, 2022

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Action

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Information

TO: Santa Cruz County Board of Education

FROM: Dr. Faris Sabbah, County Superintendent of Schools
Dr. Jennifer Izant Gonzales, Project Director, Alternative Education

SUBJECT: Local Indicators Presentation for the Santa Cruz County Office of Education

BACKGROUND

The SBE adopted state and local indicators to measure school district and individual school site performance in regard to each of the state priorities, as required by law. Performance data on state and local indicators is publicly reported in the California School Dashboard. Local Indicators apply at the LEA and charter school level and are based on data collected at the local level (Priorities 1, 2, 3, 6, 7, 9 and 10). Note, priorities 9 and 10 are for COEs only.

FUNDING IMPLICATIONS

Included herein the presentation.

RECOMMENDATION

Receive presentation

Local Performance Indicator Self-Reflection

Local Educational Agency (LEA)	Contact Name and Title	Email and Phone
Santa Cruz County Office of Education	Dr. Jennifer Izant Gonzales Director	jizant@santacruzcoe.org (831) 466-5739

Introduction

The State Board of Education (SBE) approved standards for the local indicators that support a local educational agency (LEA) in measuring and reporting progress within the appropriate priority area. The approved performance standards require an LEA to:

- Annually measure its progress in meeting the requirements of the specific Local Control Funding Formula (LCFF) priority.
- Report the results as part of a non-consent item at a regularly scheduled public meeting of the local governing board/body in conjunction with the adoption of the Local Control and Accountability Plan (LCAP).
- Report results to the public through the Dashboard utilizing the SBE-adopted self-reflection tools for each local indicator.

This Quick Guide identifies the approved standards and self-reflection tools that an LEA will use to report its progress on the local indicators.

Performance Standards

The performance standards for the local performance indicators are:

Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

The LEA annually measures its progress in meeting the Williams settlement requirements at 100% at all of its school sites, as applicable, and promptly addresses any complaints or other deficiencies identified throughout the academic year, as applicable; the LEA then reports the results to its local governing board at a regularly scheduled meeting and to reports to educational partners and the public through the Dashboard.

Implementation of State Academic Standards (LCFF Priority 2)

The LEA annually measures its progress implementing state academic standards; the LEA then reports the results to its local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

Parent and Family Engagement (LCFF Priority 3)

This measure addresses Parent and Family Engagement, including how an LEA builds relationships between school staff and families, builds partnerships for student outcomes and seeks input for decision-making.

LEAs report progress of how they have sought input from parents in decision-making and promoted parent participation in programs to its local governing board or body using the SBE-adopted self-reflection tool for Priority 3 at the same meeting at which the LEA adopts its LCAP, and reports to educational partners and the public through the Dashboard.

School Climate (LCFF Priority 6)

The LEA administers a local climate survey at least every other year that provides a valid measure of perceptions of school safety and connectedness, such as the California Healthy Kids Survey, to students in at least one grade within the grade span(s) that the LEA serves (e.g., K-5, 6-8, 9-12), and reports the results to its local governing board at a regularly scheduled meeting of the local governing board and to educational partners and the public through the Dashboard.

Access to a Broad Course of Study (LCFF Priority 7)

The LEA annually measures its progress in the extent to which students have access to, and are enrolled in, a broad course of study that includes the adopted courses of study specified in the California Education Code (EC) for Grades 1-6 and Grades 7-12, as applicable, including the programs and services developed and provided to unduplicated students and individuals with exceptional needs; the LEA then reports the results to its local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

Coordination of Services for Expelled Students – County Office of Education (COE) Only (LCFF Priority 9)

The county office of education (COE) annually measures its progress in coordinating instruction as required by California EC Section 48926; the COE then reports the results to its local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

Coordination of Services for Foster Youth – COE Only (LCFF Priority 10)

The COE annually measures its progress in coordinating services for foster youth; the COE then reports the results to its local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

Self-Reflection Tools

An LEA uses the self-reflection tools included within the Dashboard to report its progress on the local performance indicator to educational partners and the public.

The self-reflection tools are embedded in the web-based Dashboard system and are also available in Word document format. In addition to using the self-reflection tools to report its progress on the local performance indicators to educational partners and the public, an LEA may use the self-reflection tools as a resource when reporting results to its local governing board. The approved self-reflection tools are provided below.

Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

LEAs will provide the information below:

- Number/percentage of misassignments of teachers of ELs, total teacher misassignments, and vacant teacher positions
- Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home
- Number of identified instances where facilities do not meet the "good repair" standard (including deficiencies and extreme deficiencies)

Teachers	Number	Percent
Misassignments of Teachers of English Learners	0	0
Total Teacher Misassignments	0	0
Vacant Teacher Positions	0	0

Access to Instructional Materials	Number	Percent
Students Without Access to Own Copies of Standards-Aligned Instructional Materials for Use at School and at Home	0	0

Facility Conditions	Number
Identified Instances Where Facilities Do Not Meet The "Good Repair" Standard (Including Deficiencies and Extreme Deficiencies)	0

Implementation of State Academic Standards (LCFF Priority 2)

LEAs may provide a narrative summary of their progress in the implementation of state academic standards based on locally selected measures or tools (Option 1). Alternatively, LEAs may complete the optional reflection tool (Option 2).

OPTION 1: Narrative Summary (Limited to 3,000 characters)

In the narrative box provided on the Dashboard, identify the locally selected measures or tools that the LEA is using to track its progress in implementing the state academic standards adopted by the state board and briefly describe why the LEA chose the selected measures or tools.

Additionally, summarize the LEA's progress in implementing the academic standards adopted by the SBE, based on the locally selected measures or tools. The adopted academic standards are:

- English Language Arts (ELA) - Common Core State Standards for ELA
- English Language Development (ELD) (Aligned to Common Core State Standards for ELA)
- Mathematics - Common Core State Standards for Mathematics
- Next Generation Science Standards
- History-Social Science
- Career Technical Education
- Health Education Content Standards
- Physical Education Model Content Standards
- Visual and Performing Arts
- World Language

OPTION 2: Reflection Tool

Recently Adopted Academic Standards and/or Curriculum Frameworks

1. Rate the LEA's progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks identified below.

Rating Scale (lowest to highest) -

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA				4	
ELD (Aligned to ELA Standards)			3		
Mathematics – Common Core State Standards for Mathematics				4	
Next Generation Science Standards				4	
History-Social Science				4	

2. Rate the LEA's progress in making instructional materials that are aligned to the recently adopted academic standards and/or curriculum frameworks identified below available in all classrooms where the subject is taught.

Rating Scale (lowest to highest) -

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA				4	

Academic Standards	1	2	3	4	5
ELD (Aligned to ELA Standards)			3		
Mathematics – Common Core State Standards for Mathematics				4	
Next Generation Science Standards			3		
History-Social Science			3		

3. Rate the LEA's progress in implementing policies or programs to support staff in identifying areas where they can improve in delivering instruction aligned to the recently adopted academic standards and/or curriculum frameworks identified below (e.g., collaborative time, focused classroom walkthroughs, teacher pairing).

Rating Scale (lowest to highest) -

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA				4	
ELD (Aligned to ELA Standards)			3		
Mathematics – Common Core State Standards for Mathematics				4	
Next Generation Science Standards			3		
History-Social Science				4	

Other Adopted Academic Standards

4. Rate the LEA's progress implementing each of the following academic standards adopted by the state board for all students.

Rating Scale (lowest to highest) -

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
Career Technical Education				4	
Health Education Content Standards					5
Physical Education Model Content Standards			3		
Visual and Performing Arts			3		
World Language			3		

Support for Teachers and Administrators

5. Rate the LEA’s success at engaging in the following activities with teachers and school administrators during the prior school year (including the summer preceding the prior school year).

- Rating Scale (lowest to highest) -
- 1 - Exploration and Research Phase
 - 2 - Beginning Development
 - 3 - Initial Implementation
 - 4 - Full Implementation
 - 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
Identifying the professional learning needs of groups of teachers or staff as a whole				4	
Identifying the professional learning needs of individual teachers				4	
Providing support for teachers on the standards they have not yet mastered				4	

Optional Narrative (Limited to 1,500 characters)

6. Provide any additional information in the text box provided in the Dashboard that the LEA believes is relevant to understanding its progress implementing the academic standards adopted by the state board.

Parental Involvement and Family Engagement (LCFF Priority 3)

Introduction

Family engagement is an essential strategy for building pathways to college and career readiness for all students and is an essential component of a systems approach to improving outcomes for all students. More than 30 years of research has shown that family engagement can lead to improved student outcomes (e.g., attendance, engagement, academic outcomes, social emotional learning, etc.).

Consistent with the California Department of Education’s (CDE’s) Family Engagement Toolkit: ¹

- Effective and authentic family engagement has been described as an intentional partnership of educators, families and community members who share responsibility for a child from the time they are born to becoming an adult.
- To build an effective partnership, educators, families, and community members need to develop the knowledge and skills to work together, and schools must purposefully integrate family and community engagement with goals for students' learning and thriving.

The LCFF legislation recognized the importance of family engagement by requiring LEAs to address Priority 3 within their LCAP. The self-reflection tool described below enables LEAs to reflect upon their implementation of family engagement as part of their continuous improvement process and prior to updating their LCAP.

For LEAs to engage all families equitably, it is necessary to understand the cultures, languages, needs and interests of families in the local area. Furthermore, developing family engagement policies, programs, and practices needs to be done in partnership with local families, using the tools of continuous improvement.

Instructions

This self-reflection tool is organized into three sections. Each section includes research and evidence-based practices in family engagement:

1. Building Relationships between School Staff and Families
2. Building Partnerships for Student Outcomes
3. Seeking Input for Decision-Making

Based on an evaluation of data, including educational partner input, an LEA uses this self-reflection tool to report on its progress successes and area(s) of need related to family engagement policies, programs, and practices. This tool will enable an LEA to engage in continuous improvement and determine next steps to make improvements in the areas identified. The results of the process should be used to inform the LCAP and its development process, including assessing prior year goals, actions and services and in modifying future goals, actions, and services in the LCAP.

LEAs are to implement the following self-reflection process:

1. Identify the diverse educational partners that need to participate in the self-reflection process in order to ensure input from all groups of families, staff and students in the LEA, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.
2. Engage educational partners in determining what data and information will be considered to complete the self-reflection tool. LEAs should consider how the practices apply to families of all student groups, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.
3. Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA’s current stage of implementation for each of the 12 practices using the following rating scale (lowest to highest):
 - 1 – Exploration and Research
 - 2 – Beginning Development
 - 3 – Initial Implementation
 - 4 – Full Implementation
 - 5 – Full Implementation and Sustainability
4. Based on the analysis of educational partner input and local data, respond to each of the prompts pertaining to each section of the tool.
5. Use the findings from the self-reflection process to inform the annual update to the LCAP and the LCAP development process, as well as the development of other school and district plans.

Sections of the Self-Reflection Tool

Section 1: Building Relationships Between School Staff and Families

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA’s current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

- Rating Scale (lowest to highest) -
- 1 - Exploration and Research Phase
 - 2 - Beginning Development
 - 3 - Initial Implementation
 - 4 - Full Implementation
 - 5 - Full Implementation and Sustainability

Building Relationships	1	2	3	4	5
1. Rate the LEA’s progress in developing the capacity of staff (i.e., administrators, teachers, and classified staff) to build trusting and respectful relationships with families.				4	
2. Rate the LEA’s progress in creating welcoming environments for all families in the community.				4	

Building Relationships	1	2	3	4	5
3. Rate the LEA's progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for their children.				4	
4. Rate the LEA's progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families.				4	

Building Relationships Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Relationships Between School Staff and Families.

The current strengths based on the analysis of educational partner input indicates that 95% of families indicated that our school staff is dedicated to the academic success of their student and 95% of families indicate their student feels safe at school and 97% of families report feeling comfortable approaching staff with concerns.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Relationships Between School Staff and Families.

There is always room to improve with building relationships between school staff and families. Across our programs we will continue to hold parent, family, and student conferences, have the modes of communication be easily accessible, and ensure there are no language barriers.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Relationships Between School Staff and Families.

Parent engagement and involvement is a high priority for our programs and we provide opportunities and outreach to our community specifically ensuring participation of traditionally underserved families and families of our students with high needs. We have focused on family engagement as our goal #3 in our LCAP, "The Santa Cruz COE will partner with our students, families, and the community to create collaborative relationships, engaging learning opportunities, and shared responsibility for the empowerment of our students." On our most recent survey the parents commended our organization for the great communication and support of their students. Continuing our current efforts and staying connected to families was emphasized as important to our parent groups. 95% of families indicated that our school staff is dedicated to the academic success of their student and 95% of families indicate their student feels safe at school and 97% of families report feeling comfortable approaching staff with concerns. Continuing and strengthening our academic, engagement, and social-emotional supports was reflected as appreciated and important according to our family survey.

Section 2: Building Partnerships for Student Outcomes

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

Rating Scale (lowest to highest) -

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Building Partnerships	1	2	3	4	5
5. Rate the LEA's progress in providing professional learning and support to teachers and principals to improve a school's capacity to partner with families.				4	
6. Rate the LEA's progress in providing families with information and resources to support student learning and development in the home.				4	
7. Rate the LEA's progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes.				4	
8. Rate the LEA's progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students.				4	

Building Partnerships Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Partnerships for Student Outcomes.

Each student entering our program begins with a personalized intake where the student is the focus point. The student's academic background, including strengths, aspirations, and challenges are all discussed. Once a student joins our programs their progress is monitored and families are updated at conferences and through communication with the teacher and educational team.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Partnerships for Student Outcomes.

Our feedback surveys show that parents are informed with regard to their student's progress and feel comfortable approaching staff but there is always room for improvement. Our intake and school staff will also track student engagement and partner with families when a student's academic progress slows. Through swift collaboration we can create an engagement plan or transition a student to a different type of program when needed. Additionally, we will get insight from students and families regarding potential positive changes needed to be made at the site level to improve student outcomes.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Partnerships for Student Outcomes.

We currently have site leaders who coordinate family and community engagement specifically focusing on underserved students and families. These leaders conduct outreach to families often marginalized ensuring their voices are heard, conduct intakes with families, coordinate meetings, and support students. We promote the use of student conferences at our programs and these meetings provide the opportunity to reflect upon the student's progress and discuss aspirations and support.

Section 3: Seeking Input for Decision-Making

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

Rating Scale (lowest to highest) -

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Seeking Input	1	2	3	4	5
9. Rate the LEA's progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making.				4	
10. Rate the LEA's progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making.				4	
11. Rate the LEA's progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community.			3		
12. Rate the LEA's progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels.			3		

Seeking Input for Decision-Making Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Seeking Input for Decision-Making.

The Santa Cruz COE Court and Community Schools regularly solicits feedback from students and educational partners through various means including LCAP surveys, student conferences, ELAC, DELAC, SSC, and parent engagement meetings. One of our biggest strengths is that each site has caring and dedicated staff members who have created strong connections with all educational partners including families.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Seeking Input for Decision-Making.

After evaluating our feedback data and reflecting upon our efforts of seeking input for decision making, a focus area for improvement would be to continue to refine the ways educational partners can provide input for decision making. We have gone through many transitions over the past few years with the pandemic and engaging our educational partners has shifted from mostly in-person activities to online and now we have the option for both. The convenience of virtual meetings has brought in new voices and finding the right mix of in-person and virtual options continues to be an area for improvement.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Seeking Input for Decision-Making.

We will continue to amplify the voices of underrepresented families by having exceptional team leaders at sites who take the time to get to know and partner with all families. Multilingual team leaders work to break down barriers in

communication and to actively recruit families to provide input. We will continue to use advisory groups as well as surveys and student conferences to connect with families, especially underrepresented families, to seek input.

School Climate (LCFF Priority 6)

LEAs will provide a narrative summary of the local administration and analysis of a local climate survey that captures a valid measure of student perceptions of school safety and connectedness in at least one grade within the grade span (e.g., K–5, 6–8, 9–12) in a text box provided in the California School Dashboard (response limited to 3,000 characters). LEAs will have an opportunity to include differences among student groups, and for surveys that provide an overall score, such as the California Healthy Kids Survey, report the overall score for all students and student groups. This summary may also include an analysis of a subset of specific items on a local survey and additional data collection tools that are particularly relevant to school conditions and climate.

1. **DATA:** Reflect on the key learnings from the survey results and share what the LEA learned.
2. **MEANING:** What do the disaggregated results (if applicable) of the survey and other data collection methods reveal about schools in the LEA, such as areas of strength or growth, challenges, and barriers?
3. **USE:** What revisions, decisions, or actions has, or will, the LEA implement in response to the results for continuous improvement purposes? Why? If you have already implemented actions, did you see the results you were seeking?

1. According to our local survey, 95% of families indicated that our school staff is dedicated to the academic success of their student and 90% of families indicate their student feels safe at school and 95% of families report feeling comfortable approaching staff with concerns. Continuing and strengthening our academic, engagement, and social-emotional supports was reflected as appreciated and important according to our family survey. According to our student survey, 90% of students feel our staff is dedicated to their academic success with 7.7% not having an opinion on the questions and 88.7% of students feel safe at school with 9.5% not having an opinion on the question. Just over 80% of students report feeling comfortable approaching staff about concerns with 14.8% not having an opinion. The student responses to our survey were aligned to the family responses with more students opting to use the no opinion or neutral option. Our student focus groups added to the data and our students reported enjoying their school community, the teachers and staff, flexibility, and small size. The students described their school work as appropriately challenging and wanting for more resources for field trips, engaging curriculum and activities. From our staff survey, 100% believe the staff is dedicated to student academic success and 85.4% believe our schools are safe with 14.5% feeling neutral. 87.3% of staff report feeling comfortable discussing concerns with their colleagues.

2. The local data shows that our students and families feel our schools are safe, the staff cares for the students, and they are dedicated to their academic success. From our student focus groups and surveys our students expressed wanting to continue opportunities to connect with their communities, they appreciate the uniqueness of each school site, and want continued counseling support.

3. The feedback from our surveys, focus groups, and family meetings have directly impacted our LCAP goals and actions for 2021-2024. We are taking action to add more mental health supports, provide more opportunities for family engagement, and organizing more connections with community organizations. Our results have been consistently positive when it comes to school climate and we strive to do better each year and listen and learn from our community.

Access to a Broad Course of Study (LCFF Priority 7)

LEAs provide a narrative summary of the extent to which all students have access to and are enrolled in a broad course of study by addressing, at a minimum, the following four prompts:

1. Briefly identify the locally selected measures or tools that the LEA is using to track the extent to which all students have access to, and are enrolled in, a broad course of study, based on grade spans, unduplicated student groups, and individuals with exceptional needs served. (response limited to 1,500 characters)
2. Using the locally selected measures or tools, summarize the extent to which all students have access to, and are enrolled in, a broad course of study. The summary should identify any differences across school sites and student groups in access to, and enrollment in, a broad course of study, and may describe progress over time in the extent to which all students have access to, and are enrolled in, a broad course of study. (response limited to 1,500 characters)
3. Given the results of the tool or locally selected measures, identify the barriers preventing the LEA from providing access to a broad course of study for all students. (response limited to 1,500 characters)
4. In response to the results of the tool or locally selected measures, what revisions, decisions, or new actions will the LEA implement, or has the LEA implemented, to ensure access to a broad course of study for all students? (response limited to 1,500 characters)

1. Local measures and tools used to track student access to a broad course of study include: Student transcripts, Individualized Education Plans (IEPs), EL Progress Monitoring forms, College and CTE course completion monitoring, attendance and suspension rates, as well as CAASPP results and local Star Renaissance Reading and Math assessment results. We use our student information system to organize and disaggregate the data to ensure equal access for all students, including unduplicated students and individuals with exceptional needs.

2. All of our students have access to a broad course of study. However, grade and course completion rate gaps exist, especially for our students of color, students with exceptional needs, and our English Learners. And while we have increased the number of students completing dual enrollment in college courses and/or CTE courses, we have found that in these two areas there is still work to be done. Our programs are increasing awareness of the number of CTE pathway offerings and developing additional means for students to be able to access dual enrollment courses.

3. The Santa Cruz County Office of Education Court and Community Programs operates a myriad of programs throughout Santa Cruz County. The mission of our program is to ensure that every student in our county has access to an educational program that suits the individual's unique needs. This is accomplished through a variety of locations, educational models, and programmatic structures. During the course of the school year, we serve anywhere between 600 and 1,200 students. Our students enter our programs with their own history and educational experience. We take the time to learn about each student, what has worked in the past, what has not worked and what their goals are. Each student who enters our programs has an intake to get to know our program offerings and for us to learn more about the student. This process helps us transition the student into our programs. The unique needs of the student are also addressed and plans are put into place upon enrollment to connect students with team members to provide appropriate support such as special education services, coordination of Foster Youth support, services for students experiencing homelessness, counseling, or multilingual program support for English Learners. We principally direct resources to support all of our students with higher needs and due to the small nature of our programs all of our students benefit from this model. All of our students have access to a broad course of study, counseling, food, work-based learning, employment counseling, language acquisition support as needed, special education services, and an individually tailored academic experience. Many of our students in our Court and Community programs are behind in credits and enroll with existing learning gaps.

4. In response to our results, the following actions are planned: assign more instructional assistants to support students with high needs, increase CTE pathway offerings as well as dual enrollment throughout our school programs, offer supplemental tutoring and expanded learning opportunities, participate in professional learning and countywide learning opportunities for History-Social Science, Next Gen Science Standards, multilingual support, social-emotional support, and racial justice and equity.

Coordination of Services for Expelled Students – COE Only (LCFF Priority 9)

Assess the degree of implementation of the progress in coordinating instruction for expelled students in your county.

Rating Scale (lowest to highest) -

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Coordinating Instruction	1	2	3	4	5
1. Assessing status of triennial plan for providing educational services to all expelled students in the county, including:	[No response required]	[No response required]	[No response required]	[No response required]	[No response required]
a. Review of required outcome data.					5
b. Identifying existing educational alternatives for expelled pupils, gaps in educational services to expelled pupils, and strategies for filling those service gaps.					5
c. Identifying alternative placements for pupils who are expelled and placed in district community day school programs, but who fail to meet the terms and conditions of their rehabilitation plan or who pose a danger to other district pupils.					5
2. Coordinating on development and implementation of triennial plan with all LEAs within the county.					5
3. Establishing ongoing collaboration and policy development for transparent referral process for LEAs within the county to the county office of education or other program options, including dissemination to all LEAs within the county a menu of available continuum of services for expelled students.					5
4. Developing memorandum of understanding regarding the coordination of partial credit policies between district of residence and county office of			3		

Coordinating Instruction	1	2	3	4	5
education.					

Coordination of Services for Foster Youth – COE Only (LCFF Priority 10)

Assess the degree of implementation of coordinated service program components for foster youth in your county.

Rating Scale (lowest to highest) -

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Coordinating Services	1	2	3	4	5
1. Establishing ongoing collaboration and supporting policy development, including establishing formalized information sharing agreements with child welfare, probation, Local Education Agency (LEAs), the courts, and other organizations to support determining the proper educational placement of foster youth (e.g., school of origin versus current residence, comprehensive versus alternative school, and regular versus special education).					5
2. Building capacity with LEA, probation, child welfare, and other organizations for purposes of implementing school-based support infrastructure for foster youth intended to improve educational outcomes (e.g., provide regular professional development with the Foster Youth Liaisons to facilitate adequate transportation services for foster youth).					5
3. Providing information and assistance to LEAs regarding the educational needs of foster youth in order to improve educational outcomes.					5

Coordinating Services	1	2	3	4	5
4. Providing direct educational services for foster youth in LEA or county-operated programs provided the school district has certified that specified services cannot be provided or funded using other sources, including, but not limited to, Local Control Funding Formula, federal, state or local funding.					5
5. Establishing ongoing collaboration and supporting development of policies and procedures that facilitate expeditious transfer of records, transcripts, and other relevant educational information.					5
6. Facilitating the coordination of post-secondary opportunities for youth by engaging with systems partners, including, but not limited to, child welfare transition planning and independent living services, community colleges or universities, career technical education, and workforce development providers.					5
7. Developing strategies to prioritize the needs of foster youth in the community, using community-wide assessments that consider age group, geographical area, and identification of highest needs students based on academic needs and placement type.				4	
8. Engaging in the process of reviewing plan deliverables and of collecting and analyzing LEA and COE level outcome data for purposes of evaluating effectiveness of support services for foster youth and whether the investment in services contributes to improved educational outcomes for foster youth.				4	



SANTA CRUZ
COUNTY OFFICE OF
EDUCATION
DR. FARIS SABBABH • SUPERINTENDENT OF SCHOOLS

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 9.4

Board Meeting Date: June 30, 2022

☐

Action

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Information

TO: Santa Cruz County Board of Education

FROM: Denise Sanson, Senior Director, Student Program

SUBJECT: Local Indicators Presentation for the Career Advancement Charter

BACKGROUND

The SBE adopted state and local indicators to measure school district and individual school site performance in regard to each of the state priorities, as required by law. Performance data on state and local indicators is publicly reported in the California School Dashboard. Local Indicators apply at the LEA and charter school level and are based on data collected at the local level (Priorities 1, 2, 3, 6, 7, 9 and 10). Note, priorities 9 and 10 are for COEs only.

FUNDING IMPLICATIONS

Included herein the presentation.

RECOMMENDATION

Receive the presentation



Local Performance Indicator Self-Reflection

Local Educational Agency (LEA)	Contact Name and Title	Email and Phone
Career Advancement Charter, Santa Cruz County Office of Education	Denise Sanson Executive Director	dsanson@santacruzcoe.org (831) 466-5680

Introduction

The State Board of Education (SBE) approved standards for the local indicators that support a local educational agency (LEA) in measuring and reporting progress within the appropriate priority area. The approved performance standards require an LEA to:

- Annually measure its progress in meeting the requirements of the specific Local Control Funding Formula (LCFF) priority.
- Report the results as part of a non-consent item at a regularly scheduled public meeting of the local governing board/body in conjunction with the adoption of the Local Control and Accountability Plan (LCAP).
- Report results to the public through the Dashboard utilizing the SBE-adopted self-reflection tools for each local indicator.

This Quick Guide identifies the approved standards and self-reflection tools that an LEA will use to report its progress on the local indicators.

Performance Standards

The performance standards for the local performance indicators are:

Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

The LEA annually measures its progress in meeting the Williams settlement requirements at 100% at all of its school sites, as applicable, and promptly addresses any complaints or other deficiencies identified throughout the academic year, as applicable; the LEA then reports the results to its local governing board at a regularly scheduled meeting and to reports to educational partners and the public through the Dashboard.

Implementation of State Academic Standards (LCFF Priority 2)

The LEA annually measures its progress implementing state academic standards; the LEA then reports the results to its local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

Parent and Family Engagement (LCFF Priority 3)

This measure addresses Parent and Family Engagement, including how an LEA builds relationships between school staff and families, builds partnerships for student outcomes and seeks input for decision-making.

LEAs report progress of how they have sought input from parents in decision-making and promoted parent participation in programs to its local governing board or body using the SBE-adopted self-reflection tool for Priority 3 at the same meeting at which the LEA adopts its LCAP, and reports to educational partners and the public through the Dashboard.

School Climate (LCFF Priority 6)

The LEA administers a local climate survey at least every other year that provides a valid measure of perceptions of school safety and connectedness, such as the California Healthy Kids Survey, to students in at least one grade within the grade span(s) that the LEA serves (e.g., K-5, 6-8, 9-12), and reports the results to its local governing board at a regularly scheduled meeting of the local governing board and to educational partners and the public through the Dashboard.

Access to a Broad Course of Study (LCFF Priority 7)

The LEA annually measures its progress in the extent to which students have access to, and are enrolled in, a broad course of study that includes the adopted courses of study specified in the California Education Code (EC) for Grades 1-6 and Grades 7-12, as applicable, including the programs and services developed and provided to unduplicated students and individuals with exceptional needs; the LEA then reports the results to its local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

Coordination of Services for Expelled Students – County Office of Education (COE) Only (LCFF Priority 9)

The county office of education (COE) annually measures its progress in coordinating instruction as required by California EC Section 48926; the COE then reports the results to its local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

Coordination of Services for Foster Youth – COE Only (LCFF Priority 10)

The COE annually measures its progress in coordinating services for foster youth; the COE then reports the results to its local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

Self-Reflection Tools

An LEA uses the self-reflection tools included within the Dashboard to report its progress on the local performance indicator to educational partners and the public.

The self-reflection tools are embedded in the web-based Dashboard system and are also available in Word document format. In addition to using the self-reflection tools to report its progress on the local performance indicators to educational partners and the public, an LEA may use the self-reflection tools as a resource when reporting results to its local governing board. The approved self-reflection tools are provided below.

Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

LEAs will provide the information below:

- Number/percentage of misassignments of teachers of ELs, total teacher misassignments, and vacant teacher positions
- Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home
- Number of identified instances where facilities do not meet the "good repair" standard (including deficiencies and extreme deficiencies)

Teachers	Number	Percent
Misassignments of Teachers of English Learners	0	0
Total Teacher Misassignments	0	0
Vacant Teacher Positions	0	0

Access to Instructional Materials	Number	Percent
Students Without Access to Own Copies of Standards-Aligned Instructional Materials for Use at School and at Home	0	0

Facility Conditions	Number
Identified Instances Where Facilities Do Not Meet The "Good Repair" Standard (Including Deficiencies and Extreme Deficiencies)	0

Implementation of State Academic Standards (LCFF Priority 2)

LEAs may provide a narrative summary of their progress in the implementation of state academic standards based on locally selected measures or tools (Option 1). Alternatively, LEAs may complete the optional reflection tool (Option 2).

OPTION 1: Narrative Summary (Limited to 3,000 characters)

In the narrative box provided on the Dashboard, identify the locally selected measures or tools that the LEA is using to track its progress in implementing the state academic standards adopted by the state board and briefly describe why the LEA chose the selected measures or tools.

Additionally, summarize the LEA's progress in implementing the academic standards adopted by the SBE, based on the locally selected measures or tools. The adopted academic standards are:

- English Language Arts (ELA) - Common Core State Standards for ELA
- English Language Development (ELD) (Aligned to Common Core State Standards for ELA)
- Mathematics - Common Core State Standards for Mathematics
- Next Generation Science Standards
- History-Social Science
- Career Technical Education
- Health Education Content Standards
- Physical Education Model Content Standards
- Visual and Performing Arts
- World Language

LEA completed the reflection tool (Option 2).

OPTION 2: Reflection Tool

Recently Adopted Academic Standards and/or Curriculum Frameworks

1. Rate the LEA’s progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks identified below.

- Rating Scale (lowest to highest) -
- 1 - Exploration and Research Phase
 - 2 - Beginning Development
 - 3 - Initial Implementation
 - 4 - Full Implementation
 - 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA				4	
ELD (Aligned to ELA Standards)			3		
Mathematics – Common Core State Standards for Mathematics			3		
Next Generation Science Standards			3		
History-Social Science			3		

2. Rate the LEA’s progress in making instructional materials that are aligned to the recently adopted academic standards and/or curriculum frameworks identified below available in all classrooms where the subject is taught.

- Rating Scale (lowest to highest) -
- 1 - Exploration and Research Phase
 - 2 - Beginning Development
 - 3 - Initial Implementation
 - 4 - Full Implementation
 - 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA				4	

Academic Standards	1	2	3	4	5
ELD (Aligned to ELA Standards)				4	
Mathematics – Common Core State Standards for Mathematics				4	
Next Generation Science Standards				4	
History-Social Science				4	

3. Rate the LEA's progress in implementing policies or programs to support staff in identifying areas where they can improve in delivering instruction aligned to the recently adopted academic standards and/or curriculum frameworks identified below (e.g., collaborative time, focused classroom walkthroughs, teacher pairing).

Rating Scale (lowest to highest) -

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA				4	
ELD (Aligned to ELA Standards)				4	
Mathematics – Common Core State Standards for Mathematics				4	
Next Generation Science Standards			3		
History-Social Science			3		

Other Adopted Academic Standards

4. Rate the LEA's progress implementing each of the following academic standards adopted by the state board for all students.

Rating Scale (lowest to highest) -

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
Career Technical Education				4	
Health Education Content Standards			3		
Physical Education Model Content Standards				4	
Visual and Performing Arts			3		
World Language			3		

Support for Teachers and Administrators

5. Rate the LEA's success at engaging in the following activities with teachers and school administrators during the prior school year (including the summer preceding the prior school year).

Rating Scale (lowest to highest) -

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
Identifying the professional learning needs of groups of teachers or staff as a whole				4	
Identifying the professional learning needs of individual teachers			3		
Providing support for teachers on the standards they have not yet mastered				4	

Optional Narrative (Limited to 1,500 characters)

6. Provide any additional information in the text box provided in the Dashboard that the LEA believes is relevant to understanding its progress implementing the academic standards adopted by the state board.

The Career Advancement Charter works to identify and provide targeted professional learning for all teachers and staff to ensure all students are prepared for college and career standards. Throughout the past two years, building engaging common interdisciplinary curriculum for our individual student needs has been a top priority and will remain an important part of creating culturally relevant, antiracist, adult-learner and social-emotional learning focused academics at the Career Advancement Charter. To continue to eliminate barriers and uplift students our program is centered around student, teacher, and community input and discussions with a focus on equity and student academic and personal achievement. We hope to foster a collaborative teaching and learning environment where our academic standards for professional learning, curriculum, policies and programs are implemented, sustainable, and versatile to better prepare our students. We will continue to use data to make informed decision that guide programming.

Parental Involvement and Family Engagement (LCFF Priority 3)

Introduction

Family engagement is an essential strategy for building pathways to college and career readiness for all students and is an essential component of a systems approach to improving outcomes for all students. More than 30 years of research has shown that family engagement can lead to improved student outcomes (e.g., attendance, engagement, academic outcomes, social emotional learning, etc.).

Consistent with the California Department of Education's (CDE's) Family Engagement Toolkit: ¹

- Effective and authentic family engagement has been described as an intentional partnership of educators, families and community members who share responsibility for a child from the time they are born to becoming an adult.
- To build an effective partnership, educators, families, and community members need to develop the knowledge and skills to work together, and schools must purposefully integrate family and community engagement with goals for students' learning and thriving.

The LCFF legislation recognized the importance of family engagement by requiring LEAs to address Priority 3 within their LCAP. The self-reflection tool described below enables LEAs to reflect upon their implementation of family engagement as part of their continuous improvement process and prior to updating their LCAP.

For LEAs to engage all families equitably, it is necessary to understand the cultures, languages, needs and interests of families in the local area. Furthermore, developing family engagement policies, programs, and practices needs to be done in partnership with local families, using the tools of continuous improvement.

Instructions

This self-reflection tool is organized into three sections. Each section includes research and evidence-based practices in family engagement:

1. Building Relationships between School Staff and Families
2. Building Partnerships for Student Outcomes
3. Seeking Input for Decision-Making

Based on an evaluation of data, including educational partner input, an LEA uses this self-reflection tool to report on its progress successes and area(s) of need related to family engagement policies, programs, and practices. This tool will enable an LEA to engage in continuous improvement and determine next steps to make improvements in the areas identified. The results of the process should be used to inform the LCAP and its development process, including assessing prior year goals, actions and services and in modifying future goals, actions, and services in the LCAP.

LEAs are to implement the following self-reflection process:

1. Identify the diverse educational partners that need to participate in the self-reflection process in order to ensure input from all groups of families, staff and students in the LEA, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.
2. Engage educational partners in determining what data and information will be considered to complete the self-reflection tool. LEAs should consider how the practices apply to families of all student groups, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.
3. Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each of the 12 practices using the following rating scale (lowest to highest):
 - 1 – Exploration and Research
 - 2 – Beginning Development
 - 3 – Initial Implementation
 - 4 – Full Implementation
 - 5 – Full Implementation and Sustainability
4. Based on the analysis of educational partner input and local data, respond to each of the prompts pertaining to each section of the tool.
5. Use the findings from the self-reflection process to inform the annual update to the LCAP and the LCAP development process, as well as the development of other school and district plans.

Sections of the Self-Reflection Tool

Section 1: Building Relationships Between School Staff and Families

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

Rating Scale (lowest to highest) -

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Building Relationships	1	2	3	4	5
1. Rate the LEA's progress in developing the capacity of staff (i.e., administrators, teachers, and classified staff) to build trusting and respectful relationships with families.				4	
2. Rate the LEA's progress in creating welcoming environments for all families in the community.				4	
3. Rate the LEA's progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for their children.				4	
4. Rate the LEA's progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families.				4	

Building Relationships Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Relationships Between School Staff and Families.

The Student Advisory Council is a team of students who will help to make leadership decisions, strengthen communication skills, and advise the staff on how to improve the school. All interested students are encouraged to apply. The group meets quarterly and times are based on student availability. CAC provides childcare and food during these meetings to encourage participation. We are committed as a team to providing holistic support for each individual knowing that this approach is what will best serve our students. We are focused on student transitions in and out of the Career Advancement Charter so we can support student efforts and goals. Our staff works to develop student files to track and support the individual student needs and goals in career, college, social-emotional health, and more. Integrating student support allows us to grow and strengthen our program so that we can best provide for the whole student.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Relationships Between School Staff and Families.

Outreach will be an area of growth, particularly as it relates to the COVID-19 pandemic and the students negatively impacted by distance learning and the layered hardships. There is a need to expand our outreach and capacity to serve more students. Increased opportunities for our CAC students that will include individual and group tutoring, dual enrollment opportunities with local community colleges, CTE short term programs for high demand occupations, social emotional counseling, and connection to wraparound services.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Relationships Between School Staff and Families.

One of our primary strengths in family engagement for our adult HSD program is in creating a welcoming school culture and community with our students. Based on one of our student surveys, 99% of students agreed that the school staff was dedicated to their success. An additional strength of our LEA is our culturally conscious team, with 46% of our staff fluent in Spanish and Spanish services provided for all students in need. In the past school year of 2021-2022, we have identified the need to improve transitional support for students from academic re-entry to HSD to college and career. In addition to strengthening the student support for transitions into and beyond the Career Advancement charter, the LEA will improve engagement with underrepresented families by continuing to engage our students and community partners as stakeholders in the growth of the Career Advancement Charter to identify new and continued needs in our program.

Section 2: Building Partnerships for Student Outcomes

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

Rating Scale (lowest to highest) -

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Building Partnerships	1	2	3	4	5
5. Rate the LEA's progress in providing professional learning and support to teachers and principals to improve a school's capacity to partner with families.			3		
6. Rate the LEA's progress in providing families with information and resources to support student learning and development in the home.			3		
7. Rate the LEA's progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes.				4	
8. Rate the LEA's progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students.				4	

Building Partnerships Dashboard Narrative Boxes (Limited to 3,000 characters)

- Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Partnerships for Student Outcomes.

The Career Advancement Charter is committed to working as a community partner and functions as an active GOAL consortia member with our Adult Education partners at Cabrillo Community College, the Workforce Development Board, and the local school districts. We continue to enhance our relationships with community programs for basic needs (i.e. food, health care, childcare, mental health and housing), as well as external educational organizations and opportunities for our students. A focus area for 21-22 will be identifying the most impactful communication tool(s) to administer important information and resources to our students to support learning and development at home. Our LEA could additionally improve family engagement through providing more opportunities for family learning. An engaged family provides a foundation of success for student attendance and academic achievement.

- Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Partnerships for Student Outcomes.

A CAC focus area to build partnerships for student outcomes is to increase access and capacity to serve students through community engagement and outreach; with an emphasis on partnerships, sustainability, and centering student voice. We will also work to expand program offerings and design programming that works for our adult learners with a focus on relationship building, resource connections, and culturally responsive and diverse opportunities for students. We believe this is critical to provide a meaningful educational experience.

- Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Partnerships for Student Outcomes.

We will work to expand diverse resource connections and culturally responsive opportunities within the CAC including but not limited to; college/career fairs, health and wellness, and family resource events. We will dedicate planning time to research and identifying new community connections, sustainability, and opportunities for growth. We will focus outreach efforts on new community partners to create new relevant programming, with a particular emphasis on opportunities for our system-impacted students in the correctional facilities and at the adult probation center.

Section 3: Seeking Input for Decision-Making

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

Rating Scale (lowest to highest) -

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Seeking Input	1	2	3	4	5
9. Rate the LEA's progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making.				4	
10. Rate the LEA's progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making.				4	
11. Rate the LEA's progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community.				4	
12. Rate the LEA's progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels.				4	

Seeking Input for Decision-Making Dashboard Narrative Boxes (Limited to 3,000 characters)

- Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Seeking Input for Decision-Making.

The CAC is committed to working as a community organization with our Adult Education partners at the Community College, the Workforce Development Board (WFDB), and local education agencies (LEAs). CAC leadership partners with Cabrillo College, Watsonville Aptos Santa Cruz Adult Education, Santa Cruz City Schools, and the Workforce Development Board as part of the Greater Opportunities through Adult Learning (GOAL) consortium. As a collective group, we are committed to improving and increasing educational opportunities for adult learners in our county. Our pledge is to meet student needs, sustain and expand program offerings, and provide a continued commitment to design programming that works for our adult learners. This commitment will focus on resource connections, cultural responsiveness, diverse opportunities for students, and meeting them wherever they are on their educational journey.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Seeking Input for Decision-Making.

We engage our students often throughout the year, through surveys, small group meetings, and consistent individual student input and discussion. A focus area for the following year is refining our qualitative stakeholder survey and discussion questions; examining what we are asking, why we are asking and what best expands the evidence base of effective, supportive and sustainable programs to eliminate disparate systemic inequities for students.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Seeking Input for Decision-Making.

We will identify and develop new opportunities for students to transition to employment and/or post-secondary opportunities. This team collaborates on a regular basis to improve outcomes for our students across the county. CAC actively works to ensure and increase the accessibility of our program and of our mission throughout the county. We have recently redesigned our webpage, designed new flyers, and our Community Organizer and Project Specialists actively attend community events and connect with local organizations to offer our services as educational partners.

School Climate (LCFF Priority 6)

LEAs will provide a narrative summary of the local administration and analysis of a local climate survey that captures a valid measure of student perceptions of school safety and connectedness in at least one grade within the grade span (e.g., K–5, 6–8, 9–12) in a text box provided in the California School Dashboard (response limited to 3,000 characters). LEAs will have an opportunity to include differences among student groups, and for surveys that provide an overall score, such as the California Healthy Kids Survey, report the overall score for all students and student groups. This summary may also include an analysis of a subset of specific items on a local survey and additional data collection tools that are particularly relevant to school conditions and climate.

1. **DATA:** Reflect on the key learnings from the survey results and share what the LEA learned.
2. **MEANING:** What do the disaggregated results (if applicable) of the survey and other data collection methods reveal about schools in the LEA, such as areas of strength or growth, challenges, and barriers?
3. **USE:** What revisions, decisions, or actions has, or will, the LEA implement in response to the results for continuous improvement purposes? Why? If you have already implemented actions, did you see the results you were seeking?

The Santa Cruz County Office of Education, Career Advancement Charter does not administer the California Healthy Kids Survey (CHKS) as it is a program that exclusively serves adult learners (18+). We use our own qualitative survey data to guide programmatic decisions related to social emotional needs and school culture.

Access to a Broad Course of Study (LCFF Priority 7)

LEAs provide a narrative summary of the extent to which all students have access to and are enrolled in a broad course of study by addressing, at a minimum, the following four prompts:

1. Briefly identify the locally selected measures or tools that the LEA is using to track the extent to which all students have access to, and are enrolled in, a broad course of study, based on grade spans, unduplicated student groups, and individuals with exceptional needs served. (response limited to 1,500 characters)
2. Using the locally selected measures or tools, summarize the extent to which all students have access to, and are enrolled in, a broad course of study. The summary should identify any differences across school sites and student groups in access to, and enrollment in, a broad course of study, and may describe progress over time in the extent to which all students have access to, and are enrolled in, a broad course of study. (response limited to 1,500 characters)
3. Given the results of the tool or locally selected measures, identify the barriers preventing the LEA from providing access to a broad course of study for all students. (response limited to 1,500 characters)
4. In response to the results of the tool or locally selected measures, what revisions, decisions, or new actions will the LEA implement, or has the LEA implemented, to ensure access to a broad course of study for all students? (response limited to 1,500 characters)

Local measures and tools used to track student access to a broad course of study include: Student transcripts, Individualized Education Plans (IEPs), EL Progress Monitoring forms, CTE course completion, monitoring student transition and career services received, attendance rates, as well as Comprehensive Adult Student Assessment System (CASAS) and ELPAC test results. We use our student information system to organize and disaggregate the data to ensure equal access for all students, including unduplicated students and individuals with exceptional needs.

All of our students have access to a broad course of study. However enhanced support around Educational Functioning Level (EFL) and literacy gains, course completion and persistence in attendance and engagement is needed for our students, majority of whom are low-income, people of color, students with exceptional needs, and/or English Learners.

There is still work to be done in increasing the number of students completing dual enrollment in college courses and/or CTE courses. Partnering with our Work Force Development Board to engage more learners in CTE/career pathways as well as developing additional means for students to be able to access dual enrollment courses at our local Community College, Cabrillo College.

We provide a number of services for our students intended to ensure that they can benefit from the academic programs. In addition to ensuring that all students have access to courses required for graduation we provide a variety of programs to meet student needs. With social-emotional care and learning at the forefront of what we do, the programs and services developed address the accessibility needs of our unduplicated students. These include: mental health counseling, free and reduced meals, special education services, work based learning, and career/college support, childcare services, access to technology and internet connectivity for home-based learning.

The majority of our students are behind in credits and enroll with existing learning gaps due to significant life obstacles (i.e. addiction, domestic abuse, homelessness, incarceration or former incarceration, expulsion, young parenthood, lack of fluency in English, academic failure and various other trauma). Many of our English Learners are long-term ELs. These gaps are often exasperated by life challenges and trauma.

In response to our results, the following actions are planned:

1. Assign instructional assistants to serve in programs with high concentrations of unduplicated students Offer individual and small group after-school tutoring, paying closest attention to students with large learning gaps and those with exceptional needs.

2. Increase CTE pathway offerings as well as dual enrollment throughout our school programs
3. Increase program capacity for student basic needs services (i.e. food, mental health services, etc.)
4. Provide social emotional and academic counseling to all students at all school sites.

Coordination of Services for Expelled Students – COE Only (LCFF Priority 9)

Assess the degree of implementation of the progress in coordinating instruction for expelled students in your county.

Rating Scale (lowest to highest) -

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Coordinating Instruction	1	2	3	4	5
1. Assessing status of triennial plan for providing educational services to all expelled students in the county, including:	[No response required]	[No response required]	[No response required]	[No response required]	[No response required]
a. Review of required outcome data.					
b. Identifying existing educational alternatives for expelled pupils, gaps in educational services to expelled pupils, and strategies for filling those service gaps.					
c. Identifying alternative placements for pupils who are expelled and placed in district community day school programs, but who fail to meet the terms and conditions of their rehabilitation plan or who pose a danger to other district pupils.					
2. Coordinating on development and implementation of triennial plan with all LEAs within the county.					
3. Establishing ongoing collaboration and policy development for transparent referral process for LEAs within the county to the county office of education or other program options, including dissemination to all LEAs within the county a menu of available continuum of services for expelled students.					

Coordinating Instruction	1	2	3	4	5
4. Developing memorandum of understanding regarding the coordination of partial credit policies between district of residence and county office of education.					

Coordination of Services for Foster Youth – COE Only (LCFF Priority 10)

Assess the degree of implementation of coordinated service program components for foster youth in your county.

Rating Scale (lowest to highest) -

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Coordinating Services	1	2	3	4	5
1. Establishing ongoing collaboration and supporting policy development, including establishing formalized information sharing agreements with child welfare, probation, Local Education Agency (LEAs), the courts, and other organizations to support determining the proper educational placement of foster youth (e.g., school of origin versus current residence, comprehensive versus alternative school, and regular versus special education).					
2. Building capacity with LEA, probation, child welfare, and other organizations for purposes of implementing school-based support infrastructure for foster youth intended to improve educational outcomes (e.g., provide regular professional development with the Foster Youth Liaisons to facilitate adequate transportation services for foster youth).					
3. Providing information and assistance to LEAs regarding the educational needs of foster youth in order to improve educational outcomes.					

Coordinating Services	1	2	3	4	5
4. Providing direct educational services for foster youth in LEA or county-operated programs provided the school district has certified that specified services cannot be provided or funded using other sources, including, but not limited to, Local Control Funding Formula, federal, state or local funding.					
5. Establishing ongoing collaboration and supporting development of policies and procedures that facilitate expeditious transfer of records, transcripts, and other relevant educational information.					
6. Facilitating the coordination of post-secondary opportunities for youth by engaging with systems partners, including, but not limited to, child welfare transition planning and independent living services, community colleges or universities, career technical education, and workforce development providers.					
7. Developing strategies to prioritize the needs of foster youth in the community, using community-wide assessments that consider age group, geographical area, and identification of highest needs students based on academic needs and placement type.					
8. Engaging in the process of reviewing plan deliverables and of collecting and analyzing LEA and COE level outcome data for purposes of evaluating effectiveness of support services for foster youth and whether the investment in services contributes to improved educational outcomes for foster youth.					



SANTA CRUZ
COUNTY OFFICE OF
EDUCATION
DR. FARIS SABBABH • SUPERINTENDENT OF SCHOOLS

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 10.1

Board Meeting Date: June 30, 2022

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Action

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Information

TO: Santa Cruz County Board of Education

FROM: Dr. Faris Sabbah, County Superintendent of Schools
Dr. Jennifer Izant Gonzales, Project Director, Alternative Education

SUBJECT: Adopt 2022-2023 Local Control and Accountability Plan (LCAP) for the Santa Cruz COE

BACKGROUND

Following a public hearing held on June 23, 2022 to solicit recommendations and comments from members of the public regarding the specific actions and expenditures proposed by the Local Control Accountability Plan of the Santa Cruz County Office of Education (EDC § 52062(b)), it is requested that the Board adopt the LCAP.

FUNDING IMPLICATIONS

Included herein the presentation.

RECOMMENDATION

Adopt 2022-2023 Local Control and Accountability Plan (LCAP) for the Santa Cruz COE



SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 10.2

Board Meeting Date: June 30, 2022

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Action

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Information

TO: Santa Cruz County Board of Education

FROM: Dr. Faris Sabbah, County Superintendent of Schools
Denise Sanson, Director, Student Program

SUBJECT: Adopt 2022-2023 Local Control and Accountability Plan (LCAP) for the Santa Cruz County Career Advancement Charter

BACKGROUND

Following a public hearing held on June 23, 2022 to solicit recommendations and comments from members of the public regarding the specific actions and expenditures proposed by the Local Control Accountability Plan of the Santa Cruz County Career Advancement Charter (EDC § 52062(b)), it is requested that the Board adopt the LCAP.

FUNDING IMPLICATIONS

Included herein the presentation.

RECOMMENDATION

Adopt 2022-2023 Local Control and Accountability Plan (LCAP) for the Santa Cruz County Career Advancement Charter



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SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 10.3

Board Meeting Date: June 30, 2022

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Action

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Information

TO: Santa Cruz County Board of Education

FROM: Liann Reyes, Deputy Superintendent, Business Services
Melissa Lopez, Director, Fiscal Services

SUBJECT: Adopt Santa Cruz County Office of Education 2022-2023 Budget

BACKGROUND

Following a Public Hearing held on June 23, 2022 to solicit recommendation and comments from members of the public regarding the Santa Cruz County Office of Education's 2022-2023 Budget, it is requested that the Board adopt the Budget as presented.

FUNDING IMPLICATIONS

Included herein the presentation.

RECOMMENDATION

Adopt Santa Cruz County Office of Education 2022-2023 Budget

2022-23

Proposed Budget



June 23, 2022

ANNUAL BUDGET REPORT:

July 1, 2022 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: June 30, 2022

Place: Santa Cruz County Office of
Education Board Room 400 Encinal
Street, Santa Cruz, CA 95060

Signed:

Date: June 23, 2022

Clerk/Secretary of
the County Board

Time: 04:00 PM

(Original signature
required)

Contact person for additional information on the budget reports:

Name: Melissa Lopez

Title: Director, Fiscal Services

Telephone: (831) 466-5616

E-mail: mlopez@santacruzcoe.org

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 Services

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	
CRITERIA AND STANDARDS (continued)			Met	Not Met
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	
SUPPLEMENTAL INFORMATION			No	Yes
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"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment? 	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 	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"> Certificated? (Section S8A, Line 1) 	X	

		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 	X	
			X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> 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? Approval date for adoption of the LCAP or approval of an update to the LCAP: 		X
			Jun 30, 2022	
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 multi year 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):	35,324	
County Office County Operations Grant ADA Standard Percentage Level:	2.00%	

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		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals		
Third Prior Year (2019-20)	38,213.00	37,306.28	2.37%	Not Met
Second Prior Year (2020-21)	37,821.59	37,821.59	N/A	Met
First Prior Year (2021-22)	37,821.59	35,327.28	6.59%	Not 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 NOT MET - Projected County Operations Grant ADA was estimated above the standard for the first prior year. 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)

Santa Cruz County has experienced declining enrollment at a much faster pace than anticipated. ADA estimate of 35,327.28 is based on 2021-22 P-2 estimates.

- 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)

Santa Cruz County has experienced declining enrollment at a much faster pace than anticipated. ADA estimate of 35,327.28 is based on 2021-22 P-2 estimates.

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 (2019-20)	865.38	88.90	37,306.28	0.00
Second Prior Year (2020-21)	1,005.29	88.90	37,821.59	0.00
First Prior Year (2021-22)	880.00	86.58	35,327.28	0.00
Historical Average:	916.89	88.13	36,818.38	0.00

County Office's County Operated Programs ADA Standard:

Budget Year (2022-23)				
(historical average plus 2%):	935.23	89.89	37,554.75	0.00
1st Subsequent Year (2023-24)				
(historical average plus 4%):	953.57	91.65	38,291.12	0.00
2nd Subsequent Year (2024-25)				
(historical average plus 6%):	971.90	93.41	39,027.49	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 (2022-23)	880.00	86.58	35,324.30	0.00
1st Subsequent Year (2023-24)	880.00	86.58	35324.3	0.00
2nd Subsequent Year (2024-25)	880.00	86.58	35324.3	0.00
Status:	Met	Met	Met	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 MET - Projected ADA for county operated programs has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

N/A

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)¹ 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.

¹ 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: 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	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A

b.	COE funded at Hold Harmless LCFF	21,286,880.00	21,286,880.00	21,488,840.00	22,328,572.00
c.	Charter Funded County Program				
c1.	LCFF Entitlement	0.00	0.00	0.00	0.00
d.	Total LCFF (Sum of a or b, and c)	21,286,880.00	21,286,880.00	21,488,840.00	22,328,572.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	35,327.28	35324.3	35,324.30	35,324.30
b.	Prior Year ADA (Funded)		35,327.28	35324.3	35,324.30
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		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)	21,286,880.00	21,286,880.00	21,488,840.00
b1.	COLA percentage (if COE is at target)	0.0%	0.0%	0.0%
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	0.00	0.00	0.00
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	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)	0.00%	0.00%	0.00%
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))	100.00%	100.00%	100.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

III. Alternative Education Grant

Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
(2021-22)	(2022-23)	(2023-24)	(2024-25)

Step 1 - Change in Population

a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	880.00	880.00	880.00	880.00
b.	Prior Year ADA (Funded)		880.00	880.00	880.00
c.	Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding	21,286,880.00	21,286,880.00	21,488,840.00
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	(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)	0.00%	0.00%	0.00%
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	0.00	0.00	0.00
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	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)	0.00%	0.00%	0.00%
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))	100.00%	100.00%	100.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

IV. Charter Funded County Program

Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
(2021-22)	(2022-23)	(2023-24)	(2024-25)

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line C3f)	0.00	0	0.00	0.00
b.	Prior Year ADA (Funded)		0.00	0.00	0.00
c.	Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-c1, prior year column)	0.00	0.00	0.00
b1.	COLA percentage	0.00%	0.00%	0.00%
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	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)	0.00%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-c1 divided by Section I-d)	0.00%	0.00%	0.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

V. Weighted Change

ed Change		Budget Year	1st Subsequent Year	2nd Subsequent Year
a.	Total weighted percent change (Step 3c in sections II, III and IV)	(2022-23)	(2023-24)	(2024-25)
		0.00%	0.00%	0.00%

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

-1.00% to 1.00%	-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 (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected local property taxes (Form 01, Objects 8021 - 8089)	12,651,484.90	13,125,348.00	13,125,348.00	13,125,348.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		N/A	N/A	N/A

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 (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	28,554,912.70	29,028,775.00	29,547,480.00	30,815,190.00
County Office's Projected Change in LCFF Revenue:		1.66%	1.79%	4.29%
Standard:		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Not Met	Not Met	Not 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)

LCFF Revenue projections based on current version of the COE LCFF Calculator using estimated COLAs provided at May Review.

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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. County Office's Change in Funding Level (Criterion 2C):	1.66%	1.79%	4.29%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-3.34% to 6.66%	-3.21% to 6.79%	-0.71% to 9.29%

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)	Percent Change	
	(Form MYP, Lines B1-B3)	Over Previous Year	Status
First Prior Year (2021-22)	41,031,400.73		
Budget Year (2022-23)	45,398,621.96	10.64%	Not Met
1st Subsequent Year (2023-24)	44,590,459.30	(1.78%)	Met
2nd Subsequent Year (2024-25)	44,164,516.10	-0.96%	Not 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)

Significant reductions are anticipated in the two subsequent years related to grants and/or one-time restricted funds that are ending. This includes but is not limited to the Strong Workforce Program (SWP), In-Person Instruction (IPI) grant, Expanded Learning Opportunities (ELO) grant, Elementary and Secondary School Emergency Relief (ESSER II and ESSER III), Safe Schools for All grant, CalHOPE grant, Educator Effectiveness grant, and CA Pre-Kindergarten Planning and Implementation grants. Positions and assignments that will continue have been reduced, removed or adjusted in subsequent years.

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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. County Office's Change in Funding Level (Criterion 2C):	1.66%	1.79%	4.29%
2. County Office's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-8.34% to 11.66%	-8.21% to 11.79%	-5.71% to 14.29%
3. County Office's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-3.34% to 6.66%	-3.21% to 6.79%	-0.71% to 9.29%

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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2021-22)	6,292,076.49		
Budget Year (2022-23)	7,612,195.23	20.98%	Yes
1st Subsequent Year (2023-24)	7,026,675.59	-7.69%	Yes
2nd Subsequent Year (2024-25)	5,814,349.00	-17.25%	Yes

Explanation:

(required if Yes)

Federal Revenues in the first prior year (2021-22 Estimated Actuals) that are categorized as Unearned Revenue have been reduced based on anticipated expenditures. Federal Revenues have been allocated to the fiscal year in which expenses are anticipated to occur. Significant reductions in subsequent years is a result of multi-year one-time funding being exhausted. Corresponding expenses have also been removed or adjusted in the subsequent years. Programs include MAA Pass-thru as well as ESSER II, ESSER III, and ARP funding.

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

First Prior Year (2021-22)	11,735,614.68		
Budget Year (2022-23)	9,999,286.37	-14.80%	Yes
1st Subsequent Year (2023-24)	8,634,333.33	-13.65%	Yes
2nd Subsequent Year (2024-25)	8,398,250.35	-2.73%	Yes

Explanation:

(required if Yes)

State Revenues in the budget year and subsequent years have been reduced as a result of grants and/or multi-year one-time funding being exhausted. Corresponding expenses have also been removed or adjusted in the subsequent years. Programs include Strong Workforce Program, In-Person Instruction grant, Expanded Learning Opportunities grant, Safe Schools for All grant, and County COVID Mitigation funds.

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

First Prior Year (2021-22)	10,403,638.72		
Budget Year (2022-23)	10,406,706.54	0.03%	No
1st Subsequent Year (2023-24)	10,207,684.04	-1.91%	No
2nd Subsequent Year (2024-25)	10,207,684.49	0.00%	No

Explanation:

(required if Yes)

N/A

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

First Prior Year (2021-22)	1,890,767.86		
Budget Year (2022-23)	1,937,278.86	2.46%	No
1st Subsequent Year (2023-24)	1,557,641.00	-19.60%	Yes
2nd Subsequent Year (2024-25)	1,396,470.00	-10.35%	Yes

Explanation:

(required if Yes)

Decreases in books and supplies related to multi-year one-time funds being exhausted. Programs include ESSER II, ESSER III, Strong Workforce Program, In-Person Instruction grant, Expanded Learning Opportunities grant, Safe Schools for All grant, ESSER II, ESSER III, and ARP funding County COVID Mitigation funds

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

First Prior Year (2021-22)	8,370,972.98		
Budget Year (2022-23)	9,583,428.70	14.48%	Yes
1st Subsequent Year (2023-24)	7,857,676.32	-18.01%	Yes
2nd Subsequent Year (2024-25)	7,753,559.32	-1.33%	Yes

Explanation:

"(required if Yes)"

Decreases in services related to multi-year one-time funds being exhausted. Programs include ESSER II, ESSER III, Strong Workforce Program, In-Person Instruction grant, Expanded Learning Opportunities grant, Safe Schools for All grant, ESSER II, ESSER III, and ARP funding County COVID Mitigation funds.

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 (2021-22)	28,431,329.89		
Budget Year (2022-23)	28,018,188.14	-1.45%	Met
1st Subsequent Year (2023-24)	25,868,692.96	-7.67%	Met
2nd Subsequent Year (2024-25)	24,420,283.84	-5.60%	Met

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

First Prior Year (2021-22)	10,261,740.84		
Budget Year (2022-23)	11,520,707.56	12.27%	Not Met
1st Subsequent Year (2023-24)	9,415,317.32	-18.27%	Not Met
2nd Subsequent Year (2024-25)	9,150,029.32	-2.82%	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)

Decreases in books and supplies related to multi-year one-time funds being exhausted. Programs include ESSER II, ESSER III, Strong Workforce Program, In-Person Instruction grant, Expanded Learning Opportunities grant, Safe Schools for All grant, ESSER II, ESSER III, and ARP funding County COVID Mitigation funds

Explanation:

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

Decreases in services related to multi-year one-time funds being exhausted. Programs include ESSER II, ESSER III, Strong Workforce Program, In-Person Instruction grant, Expanded Learning Opportunities grant, Safe Schools for All grant, ESSER II, ESSER III, and ARP funding County COVID Mitigation funds.

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	3% Required	Budgeted Contribution ¹	

	(Form 01, Resources 0000-1999, Objects 1000-7999)	Minimum Contribution (Unrestricted Budget times 3%)	to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	28,991,784.54	869,753.54	875,000.00	Met

¹ 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:

Explanation: (required if NOT met and Other is marked)	<input type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
	<input type="checkbox"/>	Other (explanation must be provided)
	N/A	

6. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses², in 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 (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
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)	2,622,187.61	2,647,664.26	2,659,164.26
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	.01
	d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(132,950.86)	(.34)	0.00
	e. Available Reserves (Lines 1a through 1d)	2,489,236.75	2,647,663.92	2,659,164.27
2.	Expenditures and Other Financing Uses			
	a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	49,276,966.54	51,332,130.49	56,446,656.10
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540, 6546, objects 7211-7213, 7221-7223)	10,858,167.95	8,703,403.42	11,893,276.00
	c. Total Expenditures and Other Financing Uses			

3.	(Line 2a plus Line 2b)	60,135,134.49	60,035,533.91	68,339,932.10
	County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	4.10%	4.40%	3.90%

County Office's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

1.40%	1.50%	1.30%
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¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve

for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service

Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be

reduced by any negative ending balances in restricted resources in the County School Service Fund.

² A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area

(SELPA) may exclude from its expenditures the distribution of funds to its participating members.

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted	Deficit Spending Level	
	Unrestricted Fund	Expenditures	(If Net Change in	
	Balance	and Other Financing Uses	Unrestricted Fund	
	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	1,264,740.44	25,712,714.46	N/A	Met
Second Prior Year (2020-21)	401,013.49	27,725,385.30	N/A	Met
First Prior Year (2021-22)	(1,657,161.46)	27,490,867.66	6.03%	Not Met
Budget Year (2022-23) (Information only)	(3,027,451.08)	28,991,784.54		

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)

Projected deficit spending in the budget year includes one-time technology improvement projects, contributions to support educational programs impacted by COVID-19 such as the New Teacher Project, as well as projected salary and benefit increases. We will continue to monitor County Alternative Education enrollment/ADA /program offerings and continue to explore other funding opportunities and reductions to further limit deficit spending in subsequent years.

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:

County Office Total Expenditures	
Percentage Level ¹	and Other Financing Uses ²
1.7%	0 to \$6,637,999

1.3%	\$6,638,000	to \$16,595,999
1.0%	\$16,596,000	to \$74,682,000
0.7%	\$74,682,001	and over

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

² 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:

62,388,321.63

County Office's Fund Balance Standard Percentage Level:

1.00%

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, 6546,
objects 7211-7213, 7221-7223):

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

9,875,005.00	9,875,005.00	9,875,005.00
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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.

Fiscal Year	Unrestricted County School Service Fund Beginning Balance ³		Beginning Fund Balance	Status
	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2019-20)	20,230,658.97	24,966,632.15	N/A	Met
Second Prior Year (2020-21)	23,055,690.37	28,703,971.71	N/A	Met
First Prior Year (2021-22)	27,174,399.57	29,104,985.20	N/A	Met
Budget Year (2022-23) (Information only)	27447823.74			

³ 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)

N/A

8. CRITERION: Reserves

STANDARD: Available reserves¹ 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 uses²:

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$75,000 (greater of)	0	to \$6,637,999
4% or \$332,000 (greater of)	\$6,638,000	to \$16,595,999
3% or \$664,000 (greater of)	\$16,596,000	to \$74,682,000
2% or \$2,240,000 (greater of)	\$74,682,001	and over

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

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	62,388,321.63	59,024,648.59	58,333,417.29
County Office's Reserve Standard Percentage Level:	3.00%	3.00%	3.00%

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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	62,388,321.63	59,024,648.59	58,333,417.29
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	9,875,005.00	9,875,005.00	9,875,005.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	62,388,321.63	59,024,648.59	58,333,417.29
4. Reserve Standard Percentage Level	3.00%	3.00%	3.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,871,649.65	1,770,739.46	1,750,002.52
6. Reserve Standard - by Amount (From percentage level chart above)	664,000.00	664,000.00	664,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,871,649.65	1,770,739.46	1,750,002.52

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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	0.00	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	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	2,669,164.26	2,679,164.00	2,689,164.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	2,669,164.26	2,679,164.00	2,689,164.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	4.28%	4.54%	4.61%
County Office's Reserve Standard (Section 8A, Line 7):	1,871,649.65	1,770,739.46	1,750,002.52
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)

N/A

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:

N/A

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, and Health & Welfare increases. For budget year 2022-23 contributions to support New Teacher Project are anticipated as the program transitions 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:

N/A

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:

N/A

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
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2021-22)	(1,458,303.45)			
Budget Year (2022-23)	(1,245,740.92)	(212,562.53)	(14.6%)	Not Met
1st Subsequent Year (2023-24)	(1,034,885.00)	(210,855.92)	(16.9%)	Not Met
2nd Subsequent Year (2024-25)	(1,059,831.00)	24,946.00	2.4%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2021-22)	40,000.00			
Budget Year (2022-23)	0.00	(40,000.00)	(100.0%)	Not Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the county school service fund operational budget?				No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed 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:

Anticipated decrease in contributions needed to support the Outdoor Science School (in the Budget Year) and

(required if NOT met)

- 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)

N/A

- 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)

First Prior Year (2021-22) transfers made support Fund 13 Cafeteria. Transfers to the Fund 13 are not anticipated in the Budget Year or Subsequent Years at this time.

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

Project Information:

N/A

(required if YES)

N/A

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced. ¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your county office have long-term (multiyear) commitments?

(If No, skip item 2 and sections S6B and S6C)

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Leases	0	N/A	N/A	0
Certificates of Participation	15	Fd 01 Obj 8011 and Fd 01 Obj 8625	Fd 01 Obj 7438 and Fd 01 Obj 7439	7,409,779
General Obligation Bonds	0	N/A	N/A	0
Supp Early Retirement Program	0	N/A	N/A	0
State School Building Loans	0	N/A	N/A	0
Compensated Absences	1	General Fund	Salary and Benefits (Obj 2xxx, 3xxx)	546,012

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

TOTAL:				7,955,791

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
Type of Commitment (continued)	(P & I)	(P & I)	(P & I)	(P & I)
Leases	0	0	0	0
Certificates of Participation	624,756	624,756	624,756	624,756
General Obligation Bonds	0	0	0	0
Supp Early Retirement Program	0	0	0	0
State School Building Loans	0	0	0	0
Compensated Absences	0	0	0	0
Other Long-term Commitments (continued):				
Total Annual Payments:	624,756	624,756	624,756	624,756
	Has total annual payment increased over prior year (2021-22)?	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(required if Yes to increase
in total annual payments)

N/A

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

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

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

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:

N/A

- 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

0

0

4. OPEB Liabilities

Data must be entered.

a. Total OPEB liability

9,831,539.00

b. OPEB plan(s) fiduciary net position (if applicable)

12,543,343.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

(2,711,804.00)

d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?

Actuarial

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Jun 30, 2022

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

5.	OPEB Contributions	(2022-23)	(2023-24)	(2024-25)
	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)	1,079,679.01	1,041,245.00	1,103,776.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
	d. Number of retirees receiving OPEB benefits	116.00	116.00	116.00

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		0.00	
	b. Unfunded liability for self-insurance programs		0.00	
4.	Self-Insurance Contributions	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
	a. Required contribution (funding) for self-insurance programs	0.00	0.00	0.00
	b. Amount contributed (funded) for self-insurance programs	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)	Budget Year	1st Subsequent Year	2nd Subsequent Year
(2021-22)	(2022-23)	(2023-24)	(2024-25)

Number of certificated (non-management) full - time - equivalent(FTE) positions

89.91	92.11	91.11	89.11
-------	-------	-------	-------

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 30, 2022

3. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2023

4. Salary settlement:

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

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

583851

0

0

% change in salary schedule from prior year

3.5%

or

Multiyear Agreement

Total cost of salary settlement

N/A

N/A

N/A

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

N/A

N/A

N/A

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

A 3.5% increase to the certificated salary schedules and a one time off-schedule stipend of \$2,000. Grants and General Fund revenues will be utilized to support the ongoing costs and one time funds will be utilized for the one time stipends. Tentative agreements are in the processed of being ratified and public disclosures are scheduled for the June 30, 2022 Board meeting.

Negotiations Not Settled

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

N/A

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

6. Amount included for any tentative salary schedule increases

N/A	N/A	N/A
-----	-----	-----

Budget Year 1st Subsequent Year 2nd Subsequent Year

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

(2022-23) (2023-24) (2024-25)

- 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

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?

No

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

0

0

0

If Yes, explain the nature of the new costs:

N/A

Budget Year 1st Subsequent Year 2nd Subsequent Year

Certificated (Non-management) Step and Column Adjustments

(2022-23) (2023-24) (2024-25)

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

Yes	Yes	Yes
1.3%	1.3%	1.3%

Budget Year 1st Subsequent Year 2nd Subsequent Year

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

(2022-23) (2023-24) (2024-25)

- 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?

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.):

A 3.5% increase to the certificated salary schedules and a one time off-schedule stipend of \$2,000. Grants and General Fund revenues will be utilized to support the ongoing costs and one time funds will be utilized for the one time stipends. Tentative agreements are in the processed of being ratified and public disclosures are scheduled for the June 30, 2022 Board meeting.

3.5% increase to the certificated salary schedules \$355,649

\$2,000 one time off-schedule stipend \$228,202

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)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of classified (non-management) FTE positions	183.26	187.0	186.0	183.0

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:

Jun 30, 2022

3. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2023

4. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

1017914

0

0

% change in salary schedule from prior year

3.5%

or

Multiyear Agreement

Total cost of salary settlement

N/A

N/A

N/A

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

N/A

N/A

N/A

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

A 3.5% increase to the classified salary schedules and a one time off-schedule stipend of \$2,000. Grants and General Fund revenues will be utilized to support the ongoing costs and one time funds will be utilized for the one time stipends. Tentative agreements are in the processed of being ratified and public disclosures are scheduled for the June 30, 2022 Board meeting.

Negotiations Not Settled

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

N/A

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

6. Amount included for any tentative salary schedule increases

N/A

N/A

N/A

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%
Classified (Non-management) Prior Year Settlements			
Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs	0	0	0
If Yes, explain the nature of the new costs:			

N/A

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year	1.2%	1.2%	1.2%

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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.):

A 3.5% increase to the classified salary schedules and a one time off-schedule stipend of \$2,000. Grants and General Fund revenues will be utilized to support the ongoing costs and one time funds will be utilized for the one time stipends. Tentative agreements are in the processed of being ratified and public disclosures are scheduled for the June 30, 2022 Board meeting.

3.5% increase to the classified salary schedules \$499,349

\$2,000 one time off-schedule stipend \$ 518,565

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)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	39.8	40.8	40.8	40.8

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:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

Yes

Yes

Yes

Total cost of salary settlement

372072

0

0

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

3.5%

Negotiations Not Settled

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

N/A

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

4. Amount included for any tentative salary schedule increases

N/A

N/A

N/A

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?

Yes

Yes

Yes

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

5.0%

5.0%

5.0%

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?

Yes

Yes

Yes

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)

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

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.

- 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?
- Adoption date of the LCAP or an update to the LCAP.

Yes
Jun 30, 2022

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

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

- 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?
- Is the system of personnel position control independent from the payroll system?
- 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)
- 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?
- 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?
- Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?
- Does the county office have any reports that indicate fiscal distress?
(If Yes, provide copies to CDE)

No
No
Yes
No
No
No
No

A8.

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

No

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

Comments:

(optional)

A3. County Operations Grant ADA is decreasing in both prior fiscal year and budget year due to countywide declining enrollment.

End of County Office Budget Criteria and Standards Review

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.



			2021-22 Estimated Actuals			2022-23 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	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	21,091,423.09	7,462,389.81	28,553,812.90	21,186,880.00	7,741,895.00	28,928,775.00	1.3%
2) Federal Revenue		8100-8299	4,350,000.00	1,942,076.49	6,292,076.49	4,500,000.00	3,112,195.23	7,612,195.23	21.0%
3) Other State Revenue		8300-8599	294,976.69	11,440,637.99	11,735,614.68	287,790.33	9,711,496.04	9,999,286.37	-14.8%
4) Other Local Revenue		8600-8799	1,549,109.87	8,854,528.85	10,403,638.72	1,235,404.05	9,171,302.49	10,406,706.54	0.0%
5) TOTAL, REVENUES			27,285,509.65	29,699,633.14	56,985,142.79	27,210,074.38	29,736,888.76	56,946,963.14	-0.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	6,839,666.77	5,629,175.35	12,468,842.12	6,835,269.90	6,318,104.15	13,153,374.05	5.5%
2) Classified Salaries		2000-2999	6,838,326.65	6,653,281.18	13,491,607.83	7,033,834.83	8,201,308.42	15,235,143.25	12.9%
3) Employee Benefits		3000-3999	7,082,493.40	7,988,457.38	15,070,950.78	7,756,302.61	9,253,802.05	17,010,104.66	12.9%
4) Books and Supplies		4000-4999	877,859.36	1,012,908.50	1,890,767.86	772,388.10	1,164,890.76	1,937,278.86	2.5%
5) Services and Other Operating Expenditures		5000-5999	2,973,109.48	5,397,863.50	8,370,972.98	4,126,491.32	5,456,937.38	9,583,428.70	14.5%
6) Capital Outlay		6000-6999	90,055.00	171,288.85	261,343.85	100,000.00	385,120.00	485,120.00	85.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,350,000.00	624,755.86	4,974,755.86	4,500,000.00	624,755.87	5,124,755.87	3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,600,643.00)	1,478,057.82	(122,585.18)	(2,132,502.22)	1,991,618.46	(140,883.76)	14.9%
9) TOTAL, EXPENDITURES			27,450,867.66	28,955,788.44	56,406,656.10	28,991,784.54	33,396,537.09	62,388,321.63	10.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(165,358.01)	743,844.70	578,486.69	(1,781,710.16)	(3,659,648.33)	(5,441,358.49)	-1,040.6%
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	40,000.00	0.00	40,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,451,803.45)	1,451,803.45	0.00	(1,245,740.92)	1,245,740.92	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,491,803.45)	1,451,803.45	(40,000.00)	(1,245,740.92)	1,245,740.92	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,657,161.46)	2,195,648.15	538,486.69	(3,027,451.08)	(2,413,907.41)	(5,441,358.49)	-1,110.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	29,104,985.20	2,704,632.30	31,809,617.50	27,447,823.74	4,900,280.45	32,348,104.19	1.7%
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)			29,104,985.20	2,704,632.30	31,809,617.50	27,447,823.74	4,900,280.45	32,348,104.19	1.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,104,985.20	2,704,632.30	31,809,617.50	27,447,823.74	4,900,280.45	32,348,104.19	1.7%
2) Ending Balance, June 30 (E + F1e)			27,447,823.74	4,900,280.45	32,348,104.19	24,420,372.66	2,486,373.04	26,906,745.70	-16.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	800.00	0.00	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	4,859,383.55	4,859,383.55	0.00	2,486,373.04	2,486,373.04	-48.8%
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			0.00	
COP	0000	9760			0.00	1,200,000.00		1,200,000.00	
d) Assigned									
Other Assignments		9780	26,247,023.73	0.00	26,247,023.73	23,220,372.66	0.00	23,220,372.66	-11.5%
MAA Program	0000	9780	774,038.71		774,038.71			0.00	
Small Districts	0000	9780	1,835.84		1,835.84			0.00	
Differentiated Assistance	0000	9780	18,274.47		18,274.47			0.00	
SMAA Admin	0000	9780	2,653,951.42		2,653,951.42			0.00	
Classified Credentialing Program	0000	9780	175,000.00		175,000.00			0.00	
Mandated Cost Program	0000	9780	2,259,909.32		2,259,909.32			0.00	
Safety Program	0000	9780	95,321.44		95,321.44			0.00	
Alternative Education Court Base	0000	9780	417,876.58		417,876.58			0.00	
Alternative Education Community Base	0000	9780	1,721,860.86		1,721,860.86			0.00	
Special Projects	0000	9780	200,000.00		200,000.00			0.00	
COP Deferred Maintenance	0000	9780	1,402,827.75		1,402,827.75			0.00	
Educational & Administrative Operations	0000	9780	16,035,793.50		16,035,793.50			0.00	

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
Fund 01 Lottery	1100	9780	490,333.84		490,333.84			0.00	
MAA Program	0000	9780			0.00	744,038.71		744,038.71	
Small Districts	0000	9780			0.00	1,835.84		1,835.84	
Differentiated Assistance	0000	9780			0.00	0.00		0.00	
SMAA Admin	0000	9780			0.00	2,807,090.18		2,807,090.18	
Classified Credentialing Program	0000	9780			0.00	175,000.00		175,000.00	
Mandated Cost Program	0000	9780			0.00	2,364,090.32		2,364,090.32	
Safety Program	0000	9780			0.00	83,994.44		83,994.44	
Alternative Education Court Base	0000	9780			0.00	213,332.07		213,332.07	
Alternative Education Community Base	0000	9780			0.00	943,861.77		943,861.77	
Special Projects	0000	9780			0.00	200,000.00		200,000.00	
COP Deferred Maintenance	0000	9780			0.00	1,402,827.75		1,402,827.75	
Educational & Administrative Operations	0000	9780			0.00	13,693,468.57		13,693,468.57	
Fund 01 Lottery	1100	9780			0.00	590,833.01		590,833.01	
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	.01	0.00	.01	0.00	0.00	0.00	-100.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	34,093,602.26	(4,691,666.93)	29,401,935.33				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	54,319.05	54,319.05				
c) in Revolving Cash Account		9130	800.00	0.00	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	2,419,160.08	1,273,829.48	3,692,989.56				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	80,000.00	0.00	80,000.00				
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			36,593,562.34	(3,322,621.50)	33,270,940.84				
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	1,464,675.55	1,373,151.10	2,837,826.65				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	.11	0.00	.11				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	517,941.39	517,941.39				
6) TOTAL, LIABILITIES			1,464,675.66	1,891,092.49	3,355,768.15				
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)			35,128,886.68	(5,213,713.99)	29,915,172.69				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	11,405,198.80	0.00	11,405,198.80	10,255,893.00	0.00	10,255,893.00	-10.1%
Education Protection Account State Aid - Current Year		8012	4,498,229.00	0.00	4,498,229.00	5,647,534.00	0.00	5,647,534.00	25.6%
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	61,959.00	0.00	61,959.00	61,959.00	0.00	61,959.00	0.0%
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	11,021,646.02	0.00	11,021,646.02	11,495,509.12	0.00	11,495,509.12	4.3%
Unsecured Roll Taxes		8042	225,028.69	0.00	225,028.69	225,028.69	0.00	225,028.69	0.0%
Prior Years' Taxes		8043	18,295.00	0.00	18,295.00	18,295.00	0.00	18,295.00	0.0%
Supplemental Taxes		8044	67,299.00	0.00	67,299.00	67,299.00	0.00	67,299.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
Education Revenue Augmentation Fund (ERAF)		8045	337,880.19	0.00	337,880.19	337,880.19	0.00	337,880.19	0.0%
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			28,554,912.70	0.00	28,554,912.70	29,028,775.00	0.00	29,028,775.00	1.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,099.80)		(1,099.80)	(100,000.00)		(100,000.00)	8,992.6%
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	(7,462,389.81)	7,462,389.81	0.00	(7,741,895.00)	7,741,895.00	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			21,091,423.09	7,462,389.81	28,553,812.90	21,186,880.00	7,741,895.00	28,928,775.00	1.3%
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	423,299.00	423,299.00	0.00	430,881.43	430,881.43	1.8%
Special Education Discretionary Grants		8182	0.00	178,304.00	178,304.00	0.00	178,304.00	178,304.00	0.0%
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	4,500,000.00	0.00	4,500,000.00	3.4%
Title I, Part A, Basic	3010	8290		293,406.00	293,406.00		289,025.51	289,025.51	-1.5%
Title I, Part D, Local Delinquent Programs	3025	8290		110,111.00	110,111.00		110,111.00	110,111.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		39,385.89	39,385.89		22,130.00	22,130.00	-43.8%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		300,048.26	300,048.26		225,321.00	225,321.00	-24.9%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	597,522.34	597,522.34	0.00	1,856,422.29	1,856,422.29	210.7%
TOTAL, FEDERAL REVENUE			4,350,000.00	1,942,076.49	6,292,076.49	4,500,000.00	3,112,195.23	7,612,195.23	21.0%
OTHER STATE REVENUE									
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		3,111,445.82	3,111,445.82		4,732,763.00	4,732,763.00	52.1%
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	112,981.00	0.00	112,981.00	112,981.00	0.00	112,981.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	171,743.69	56,102.94	227,846.63	164,557.33	71,243.11	235,800.44	3.5%
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		338,260.31	338,260.31		355,905.98	355,905.98	5.2%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
Career Technical Education Incentive Grant Program	6387	8590		164,916.00	164,916.00		0.00	0.00	-100.0%
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%
All Other State Revenue	All Other	8590	10,252.00	6,921,904.92	6,932,156.92	10,252.00	3,703,575.95	3,713,827.95	-46.4%
TOTAL, OTHER STATE REVENUE			294,976.69	11,440,637.99	11,735,614.68	287,790.33	9,711,496.04	9,999,286.37	-14.8%
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	700,000.00	700,000.00	0.00	700,000.00	700,000.00	0.0%
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	150,000.00	0.00	150,000.00	-25.0%
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	1,202,616.00	6,134,503.85	7,337,119.85	1,059,016.61	6,576,412.49	7,635,429.10	4.1%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	146,493.87	1,895,025.00	2,041,518.87	26,387.44	1,769,890.00	1,796,277.44	-12.0%
Tuition		8710	0.00	125,000.00	125,000.00	0.00	125,000.00	125,000.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
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			1,549,109.87	8,854,528.85	10,403,638.72	1,235,404.05	9,171,302.49	10,406,706.54	0.0%
TOTAL, REVENUES			27,285,509.65	29,699,633.14	56,985,142.79	27,210,074.38	29,736,888.76	56,946,963.14	-0.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	4,207,265.73	3,074,709.36	7,281,975.09	4,071,460.47	3,083,054.10	7,154,514.57	-1.8%
Certificated Pupil Support Salaries		1200	75,480.60	801,647.54	877,128.14	78,527.00	935,757.39	1,014,284.39	15.6%
Certificated Supervisors' and Administrators' Salaries		1300	2,232,031.97	1,001,061.45	3,233,093.42	2,374,480.53	1,202,601.42	3,577,081.95	10.6%
Other Certificated Salaries		1900	324,888.47	751,757.00	1,076,645.47	310,801.90	1,096,691.24	1,407,493.14	30.7%
TOTAL, CERTIFICATED SALARIES			6,839,666.77	5,629,175.35	12,468,842.12	6,835,269.90	6,318,104.15	13,153,374.05	5.5%

			2021-22 Estimated Actuals			2022-23 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	Resource Codes	Object Codes							
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	506,718.95	2,937,960.31	3,444,679.26	619,517.50	3,780,688.89	4,400,206.39	27.7%
Classified Support Salaries		2200	1,071,357.81	2,017,453.70	3,088,811.51	1,105,727.05	2,195,398.14	3,301,125.19	6.9%
Classified Supervisors' and Administrators' Salaries		2300	1,597,445.46	403,390.50	2,000,835.96	1,589,939.84	519,081.29	2,109,021.13	5.4%
Clerical, Technical and Office Salaries		2400	3,616,474.43	1,069,906.09	4,686,380.52	3,659,078.84	1,091,558.21	4,750,637.05	1.4%
Other Classified Salaries		2900	46,330.00	224,570.58	270,900.58	59,571.60	614,581.89	674,153.49	148.9%
TOTAL, CLASSIFIED SALARIES			6,838,326.65	6,653,281.18	13,491,607.83	7,033,834.83	8,201,308.42	15,235,143.25	12.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	995,345.87	2,140,319.61	3,135,665.48	1,196,215.76	2,371,681.09	3,567,896.85	13.8%
PERS		3201-3202	1,462,824.46	1,361,050.51	2,823,874.97	1,753,747.40	1,788,848.91	3,542,596.31	25.5%
OASDI/Medicare/Alternative		3301-3302	614,126.32	568,694.81	1,182,821.13	635,516.50	656,688.18	1,292,204.68	9.2%
Health and Welfare Benefits		3401-3402	3,174,558.16	3,160,224.69	6,334,782.85	3,319,628.49	3,598,823.74	6,918,452.23	9.2%
Unemployment Insurance		3501-3502	70,743.45	71,945.22	142,688.67	68,320.64	66,459.33	134,779.97	-5.5%
Workers' Compensation		3601-3602	255,146.07	229,605.67	484,751.74	267,190.40	262,238.19	529,428.59	9.2%
OPEB, Allocated		3701-3702	509,749.07	456,616.87	966,365.94	515,683.42	509,062.61	1,024,746.03	6.0%
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			7,082,493.40	7,988,457.38	15,070,950.78	7,756,302.61	9,253,802.05	17,010,104.66	12.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	23,504.94	49,433.00	72,937.94	55,000.00	193,755.82	248,755.82	241.1%
Books and Other Reference Materials		4200	32,679.88	95,603.99	128,283.87	55,728.00	40,866.94	96,594.94	-24.7%
Materials and Supplies		4300	602,773.27	713,009.38	1,315,782.65	515,059.10	813,054.00	1,328,113.10	0.9%
Noncapitalized Equipment		4400	218,901.27	154,862.13	373,763.40	146,601.00	117,214.00	263,815.00	-29.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			877,859.36	1,012,908.50	1,890,767.86	772,388.10	1,164,890.76	1,937,278.86	2.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	120,563.68	120,563.68	0.00	215,000.00	215,000.00	78.3%
Travel and Conferences		5200	153,251.45	186,961.24	340,212.69	258,202.40	198,855.24	457,057.64	34.3%
Dues and Memberships		5300	65,197.55	3,101.00	68,298.55	65,086.00	11,031.00	76,117.00	11.4%
Insurance	5400 - 5450		168,916.00	942.00	169,858.00	134,030.00	1,267.00	135,297.00	-20.3%
Operations and Housekeeping Services		5500	233,022.60	28,795.00	261,817.60	315,642.82	36,545.00	352,187.82	34.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	562,597.50	1,009,184.46	1,571,781.96	529,132.52	1,247,085.54	1,776,218.06	13.0%
Transfers of Direct Costs		5710	(152,512.67)	152,512.67	0.00	(150,878.00)	150,878.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(20,124.00)	0.00	(20,124.00)	(21,224.00)	0.00	(21,224.00)	5.5%
Professional/Consulting Services and Operating Expenditures		5800	1,674,683.17	3,853,176.67	5,527,859.84	2,769,192.30	3,480,693.22	6,249,885.52	13.1%
Communications		5900	288,077.88	42,626.78	330,704.66	227,307.28	115,582.38	342,889.66	3.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,973,109.48	5,397,863.50	8,370,972.98	4,126,491.32	5,456,937.38	9,583,428.70	14.5%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	11,185.00	11,185.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	27,472.85	27,472.85	0.00	260,120.00	260,120.00	846.8%
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	90,055.00	132,631.00	222,686.00	100,000.00	125,000.00	225,000.00	1.0%
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			90,055.00	171,288.85	261,343.85	100,000.00	385,120.00	485,120.00	85.6%
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	4,500,000.00	0.00	4,500,000.00	3.4%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
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	244,342.86	244,342.86	0.00	232,168.87	232,168.87	-5.0%
Other Debt Service - Principal		7439	0.00	380,413.00	380,413.00	0.00	392,587.00	392,587.00	3.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,350,000.00	624,755.86	4,974,755.86	4,500,000.00	624,755.87	5,124,755.87	3.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,478,057.82)	1,478,057.82	0.00	(1,991,619.46)	1,991,618.46	(1.00)	New
Transfers of Indirect Costs - Interfund		7350	(122,585.18)	0.00	(122,585.18)	(140,882.76)	0.00	(140,882.76)	14.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,600,643.00)	1,478,057.82	(122,585.18)	(2,132,502.22)	1,991,618.46	(140,883.76)	14.9%
TOTAL, EXPENDITURES			27,450,867.66	28,955,788.44	56,406,656.10	28,991,784.54	33,396,537.09	62,388,321.63	10.6%
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	40,000.00	0.00	40,000.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			40,000.00	0.00	40,000.00	0.00	0.00	0.00	-100.0%
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	(1,458,303.45)	1,458,303.45	0.00	(1,245,740.92)	1,245,740.92	0.00	0.0%
Contributions from Restricted Revenues		8990	6,500.00	(6,500.00)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,451,803.45)	1,451,803.45	0.00	(1,245,740.92)	1,245,740.92	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,491,803.45)	1,451,803.45	(40,000.00)	(1,245,740.92)	1,245,740.92	0.00	-100.0%

			2021-22 Estimated Actuals			2022-23 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							
A. REVENUES									
1) LCFF Sources		8010-8099	21,091,423.09	7,462,389.81	28,553,812.90	21,186,880.00	7,741,895.00	28,928,775.00	1.3%
2) Federal Revenue		8100-8299	4,350,000.00	1,942,076.49	6,292,076.49	4,500,000.00	3,112,195.23	7,612,195.23	21.0%
3) Other State Revenue		8300-8599	294,976.69	11,440,637.99	11,735,614.68	287,790.33	9,711,496.04	9,999,286.37	-14.8%
4) Other Local Revenue		8600-8799	1,549,109.87	8,854,528.85	10,403,638.72	1,235,404.05	9,171,302.49	10,406,706.54	0.0%
5) TOTAL, REVENUES			27,285,509.65	29,699,633.14	56,985,142.79	27,210,074.38	29,736,888.76	56,946,963.14	-0.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	7,307,351.80	11,391,057.48	18,698,409.28	8,002,686.06	12,775,751.35	20,778,437.41	11.1%
2) Instruction - Related Services	2000-2999		7,040,535.10	5,895,449.25	12,935,984.35	7,052,800.69	6,863,594.95	13,916,395.64	7.6%
3) Pupil Services	3000-3999		861,566.24	4,469,928.29	5,331,494.53	785,027.48	5,600,428.77	6,385,456.25	19.8%
4) Ancillary Services	4000-4999		6,057.85	26,750.00	32,807.85	10,249.52	23,976.72	34,226.24	4.3%
5) Community Services	5000-5999		380,964.47	2,078,294.47	2,459,258.94	630,850.28	2,050,868.22	2,681,718.50	9.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,979,421.90	2,373,926.76	8,353,348.66	6,235,989.66	2,913,647.78	9,149,637.44	9.5%
8) Plant Services	8000-8999		1,524,970.30	2,095,626.33	3,620,596.63	1,774,180.85	2,543,513.43	4,317,694.28	19.3%
9) Other Outgo	9000-9999		4,350,000.00	624,755.86	4,974,755.86	4,500,000.00	624,755.87	5,124,755.87	3.0%
10) TOTAL, EXPENDITURES			27,450,867.66	28,955,788.44	56,406,656.10	28,991,784.54	33,396,537.09	62,388,321.63	10.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(165,358.01)	743,844.70	578,486.69	(1,781,710.16)	(3,659,648.33)	(5,441,358.49)	-1,040.6%
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		40,000.00	0.00	40,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(1,451,803.45)	1,451,803.45	0.00	(1,245,740.92)	1,245,740.92	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,491,803.45)	1,451,803.45	(40,000.00)	(1,245,740.92)	1,245,740.92	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,657,161.46)	2,195,648.15	538,486.69	(3,027,451.08)	(2,413,907.41)	(5,441,358.49)	-1,110.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		29,104,985.20	2,704,632.30	31,809,617.50	27,447,823.74	4,900,280.45	32,348,104.19	1.7%
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)			29,104,985.20	2,704,632.30	31,809,617.50	27,447,823.74	4,900,280.45	32,348,104.19	1.7%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,104,985.20	2,704,632.30	31,809,617.50	27,447,823.74	4,900,280.45	32,348,104.19	1.7%
2) Ending Balance, June 30 (E + F1e)			27,447,823.74	4,900,280.45	32,348,104.19	24,420,372.66	2,486,373.04	26,906,745.70	-16.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		800.00	0.00	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	4,859,383.55	4,859,383.55	0.00	2,486,373.04	2,486,373.04	-48.8%
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			0.00	
COP	0000	9760			0.00	1,200,000.00		1,200,000.00	
d) Assigned									
Other Assignments (by Resource/Object)	9780		26,247,023.73	0.00	26,247,023.73	23,220,372.66	0.00	23,220,372.66	-11.5%
MAA Program	0000	9780	774,038.71		774,038.71			0.00	
Small Districts	0000	9780	1,835.84		1,835.84			0.00	
Differentiated Assistance	0000	9780	18,274.47		18,274.47			0.00	
SMAA Admin	0000	9780	2,653,951.42		2,653,951.42			0.00	
Classified Credentialing Program	0000	9780	175,000.00		175,000.00			0.00	
Mandated Cost Program	0000	9780	2,259,909.32		2,259,909.32			0.00	
Safety Program	0000	9780	95,321.44		95,321.44			0.00	
Alternative Education Court Base	0000	9780	417,876.58		417,876.58			0.00	
Alternative Education Community Base	0000	9780	1,721,860.86		1,721,860.86			0.00	
Special Projects	0000	9780	200,000.00		200,000.00			0.00	
COP Deferred Maintenance	0000	9780	1,402,827.75		1,402,827.75			0.00	

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
Educational & Administrative Operations	0000	9780	16,035,793.50		16,035,793.50			0.00	
Fund 01 Lottery	1100	9780	490,333.84		490,333.84			0.00	
MAA Program	0000	9780			0.00	744,038.71		744,038.71	
Small Districts	0000	9780			0.00	1,835.84		1,835.84	
Differentiated Assistance	0000	9780			0.00	0.00		0.00	
SMAA Admin	0000	9780			0.00	2,807,090.18		2,807,090.18	
Classified Credentialing Program	0000	9780			0.00	175,000.00		175,000.00	
Mandated Cost Program	0000	9780			0.00	2,364,090.32		2,364,090.32	
Safety Program	0000	9780			0.00	83,994.44		83,994.44	
Alternative Education Court Base	0000	9780			0.00	213,332.07		213,332.07	
Alternative Education Community Base	0000	9780			0.00	943,861.77		943,861.77	
Special Projects	0000	9780			0.00	200,000.00		200,000.00	
COP Deferred Maintenance	0000	9780			0.00	1,402,827.75		1,402,827.75	
Educational & Administrative Operations	0000	9780			0.00	13,693,468.57		13,693,468.57	
Fund 01 Lottery	1100	9780			0.00	590,833.01		590,833.01	
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	.01	0.00	.01	0.00	0.00	0.00	-100.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6266	Educator Effectiveness, FY 2021-22	563,773.00	316,340.86
6300	Lottery : Instructional Materials	80,880.64	110,623.75
6355	Direct Support Professional Training Program	55,918.02	55,918.02
6371	CalWORKs for ROCP or Adult Education	26,182.00	26,182.00
7311	Classified School Employee Professional Development Block Grant	5,411.04	5,411.04
7428	County Safe Schools for All	77,423.71	0.00
7430	COVID Mitigation for Counties	1,630,573.74	45,116.21
7810	Other Restricted State	20,266.36	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	347,962.74	284,752.54
9010	Other Restricted Local	2,050,992.30	1,642,028.62
Total, Restricted Balance		4,859,383.55	2,486,373.04

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	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,393,908.00	1,476,937.00	6.0%
2) Federal Revenue		8100-8299	204,772.76	204,575.00	-0.1%
3) Other State Revenue		8300-8599	228,882.84	215,920.84	-5.7%
4) Other Local Revenue		8600-8799	301,519.72	301,519.72	0.0%
5) TOTAL, REVENUES			2,129,083.32	2,198,952.56	3.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	732,052.82	698,209.92	-4.6%
2) Classified Salaries		2000-2999	224,285.85	288,614.01	28.7%
3) Employee Benefits		3000-3999	484,835.61	580,222.69	19.7%
4) Books and Supplies		4000-4999	251,285.94	212,446.40	-15.5%
5) Services and Other Operating Expenditures		5000-5999	211,538.00	204,412.67	-3.4%
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	16,041.04	18,542.32	15.6%
9) TOTAL, EXPENDITURES			1,920,039.26	2,002,448.01	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			209,044.06	196,504.55	-6.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			209,044.06	196,504.55	-6.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	422,396.63	631,440.69	49.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			422,396.63	631,440.69	49.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			422,396.63	631,440.69	49.5%
2) Ending Balance, June 30 (E + F1e)			631,440.69	827,945.24	31.1%
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	74,626.72	35,573.87	-52.3%
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	556,813.97	792,371.37	42.3%
Career Advancement Charter 3% Reserve	0000	9780	57,601.00		
Career Advancement Charter Base	0000	9780	449,508.69		
Career Advancement Charter Supplemental/Concentration	0000	9780	0.00		
Fund 09 Lottery - Career Advancement Charter	1100	9780	49,704.28		
Career Advancement Charter 3% Reserve	0000	9780		60,073.00	
Career Advancement Charter Base	0000	9780		714,290.79	
Career Advancement Charter Supplement/Concentration	0000	9780		0.00	
Fund 09 - Career Advancement Charter Lottery	1100	9780		18,007.58	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	851,313.05		
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	41,264.79		
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			892,577.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	613,916.98		
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			613,916.98		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			278,660.86		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,367,908.00	1,450,937.00	6.1%
Education Protection Account State Aid - Current Year		8012	26,000.00	26,000.00	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%
TOTAL, LCFF SOURCES			1,393,908.00	1,476,937.00	6.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	2,856.00	2,856.00	0.0%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	201,916.76	201,719.00	-0.1%
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%
TOTAL, FEDERAL REVENUE			204,772.76	204,575.00	-0.1%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	76,723.00	88,462.00	15.3%
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	23,991.84	23,991.84	0.0%
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	122,758.00	98,057.00	-20.1%
TOTAL, OTHER STATE REVENUE			228,882.84	215,920.84	-5.7%
OTHER LOCAL REVENUE					
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	300,019.72	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	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
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%
TOTAL, OTHER LOCAL REVENUE			301,519.72	301,519.72	0.0%
TOTAL, REVENUES			2,129,083.32	2,198,952.56	3.3%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Teachers' Salaries		1100	629,745.85	589,671.78	-6.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	80,554.56	81,669.66	1.4%
Other Certificated Salaries		1900	21,752.41	26,868.48	23.5%
TOTAL, CERTIFICATED SALARIES			732,052.82	698,209.92	-4.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	54,225.95	56,247.65	3.7%
Classified Support Salaries		2200	162,835.79	215,009.80	32.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,224.11	17,356.56	140.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			224,285.85	288,614.01	28.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	187,602.89	203,919.24	8.7%
PERS		3201-3202	41,667.94	61,880.14	48.5%
OASDI/Medicare/Alternative		3301-3302	28,638.60	33,543.31	17.1%
Health and Welfare Benefits		3401-3402	169,686.29	220,217.80	29.8%
Unemployment Insurance		3501-3502	5,766.57	4,857.13	-15.8%
Workers' Compensation		3601-3602	17,104.55	18,977.72	11.0%
OPEB, Allocated		3701-3702	34,368.77	36,827.35	7.2%
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			484,835.61	580,222.69	19.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	6,010.00	15,000.00	149.6%
Books and Other Reference Materials		4200	2,000.00	500.00	-75.0%
Materials and Supplies		4300	233,534.69	191,111.40	-18.2%
Noncapitalized Equipment		4400	9,741.25	5,835.00	-40.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			251,285.94	212,446.40	-15.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,775.00	10,117.42	30.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	7,295.00	7,598.00	4.2%
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	175,681.00	169,066.76	-3.8%
Communications		5900	10,563.00	7,406.49	-29.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			211,538.00	204,412.67	-3.4%
CAPITAL OUTLAY					
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	16,041.04	18,542.32	15.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			16,041.04	18,542.32	15.6%
TOTAL, EXPENDITURES			1,920,039.26	2,002,448.01	4.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
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%
CONTRIBUTIONS					
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 - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,393,908.00	1,476,937.00	6.0%
2) Federal Revenue		8100-8299	204,772.76	204,575.00	-0.1%
3) Other State Revenue		8300-8599	228,882.84	215,920.84	-5.7%
4) Other Local Revenue		8600-8799	301,519.72	301,519.72	0.0%
5) TOTAL, REVENUES			2,129,083.32	2,198,952.56	3.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,264,688.37	1,200,990.22	-5.0%
2) Instruction - Related Services	2000-2999		584,014.39	743,601.49	27.3%
3) Pupil Services	3000-3999		55,295.46	39,313.98	-28.9%
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		16,041.04	18,542.32	15.6%
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			1,920,039.26	2,002,448.01	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			209,044.06	196,504.55	-6.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			209,044.06	196,504.55	-6.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	422,396.63	631,440.69	49.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			422,396.63	631,440.69	49.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			422,396.63	631,440.69	49.5%
2) Ending Balance, June 30 (E + F1e)			631,440.69	827,945.24	31.1%
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	74,626.72	35,573.87	-52.3%
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	556,813.97	792,371.37	42.3%
Career Advancement Charter 3% Reserve	0000	9780	57,601.00		
Career Advancement Charter Base	0000	9780	449,508.69		
Career Advancement Charter Supplemental/Concentration	0000	9780	0.00		
Fund 09 Lottery - Career Advancement Charter	1100	9780	49,704.28		
Career Advancement Charter 3% Reserve	0000	9780		60,073.00	
Career Advancement Charter Base	0000	9780		714,290.79	
Career Advancement Charter Supplement/Concentration	0000	9780		0.00	
Fund 09 - Career Advancement Charter Lottery	1100	9780		18,007.58	

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	2021-22 Estimated Actuals	2022-23 Budget
6300	Lottery: Instructional Materials	21,866.61	12,774.15
6500	Special Education	.04	.04
6512	Special Ed: Mental Health Services	13,560.68	13,560.68
6546	Mental Health-Related Services	6,221.00	6,221.00
7425	Expanded Learning Opportunities (ELO) Grant	21,785.39	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	8,176.00	1.00
7810	Other Restricted State	3,017.00	3,017.00
Total, Restricted Balance		74,626.72	35,573.87

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	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,105,132.00	4,685,698.00	-8.2%
3) Other State Revenue		8300-8599	7,078,426.00	5,479,589.00	-22.6%
4) Other Local Revenue		8600-8799	14,500.00	14,500.00	0.0%
5) TOTAL, REVENUES			12,198,058.00	10,179,787.00	-16.5%
B. EXPENDITURES					
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	11,907,776.00	9,889,505.00	-16.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,907,776.00	9,889,505.00	-16.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			290,282.00	290,282.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			290,282.00	290,282.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	589,828.80	880,110.80	49.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			589,828.80	880,110.80	49.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			589,828.80	880,110.80	49.2%
2) Ending Balance, June 30 (E + F1e)			880,110.80	1,170,392.80	33.0%
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	880,110.80	1,170,392.80	33.0%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,696,421.37		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			3,696,421.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			3,696,421.37		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	5,105,132.00	4,685,698.00	-8.2%
TOTAL, FEDERAL REVENUE			5,105,132.00	4,685,698.00	-8.2%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	4,081,605.00	4,232,388.00	3.7%
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	2,996,821.00	1,247,201.00	-58.4%
TOTAL, OTHER STATE REVENUE			7,078,426.00	5,479,589.00	-22.6%
OTHER LOCAL REVENUE					
Interest		8660	14,500.00	14,500.00	0.0%
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			14,500.00	14,500.00	0.0%
TOTAL, REVENUES			12,198,058.00	10,179,787.00	-16.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	7,811,671.00	5,642,617.00	-27.8%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	3,716,916.00	3,808,533.00	2.5%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	364,689.00	423,855.00	16.2%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			11,907,776.00	9,889,505.00	-16.9%
TOTAL, EXPENDITURES			11,907,776.00	9,889,505.00	-16.9%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,105,132.00	4,685,698.00	-8.2%
3) Other State Revenue		8300-8599	7,078,426.00	5,479,589.00	-22.6%
4) Other Local Revenue		8600-8799	14,500.00	14,500.00	0.0%
5) TOTAL, REVENUES			12,198,058.00	10,179,787.00	-16.5%
B. EXPENDITURES (Objects 1000-7999)					
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	11,907,776.00	9,889,505.00	-16.9%
10) TOTAL, EXPENDITURES			11,907,776.00	9,889,505.00	-16.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			290,282.00	290,282.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			290,282.00	290,282.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	589,828.80	880,110.80	49.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			589,828.80	880,110.80	49.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			589,828.80	880,110.80	49.2%
2) Ending Balance, June 30 (E + F1e)			880,110.80	1,170,392.80	33.0%
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	880,110.80	1,170,392.80	33.0%
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	2021-22 Estimated Actuals	2022-23 Budget
6500	Special Education	120,028.60	120,028.60
6512	Special Ed: Mental Health Services	264,116.99	264,116.99
6546	Mental Health-Related Services	491,288.00	781,570.00
9010	Other Restricted Local	4,677.21	4,677.21
Total, Restricted Balance		880,110.80	1,170,392.80

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	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	275,834.96	0.00	-100.0%
3) Other State Revenue		8300-8599	70,781.00	72,534.00	2.5%
4) Other Local Revenue		8600-8799	300.00	300.00	0.0%
5) TOTAL, REVENUES			346,915.96	72,834.00	-79.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	34,092.32	43,667.60	28.1%
2) Classified Salaries		2000-2999	65,810.77	7,583.81	-88.5%
3) Employee Benefits		3000-3999	63,503.67	31,929.76	-49.7%
4) Books and Supplies		4000-4999	10,569.82	3,008.74	-71.5%
5) Services and Other Operating Expenditures		5000-5999	168,000.63	0.00	-100.0%
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	4,114.00	4,166.38	1.3%
9) TOTAL, EXPENDITURES			346,091.21	90,356.29	-73.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			824.75	(17,522.29)	-2,224.6%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			824.75	(17,522.29)	-2,224.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,051.86	20,876.61	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,051.86	20,876.61	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,051.86	20,876.61	4.1%
2) Ending Balance, June 30 (E + F1e)			20,876.61	3,354.32	-83.9%
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	19,733.11	2,210.82	-88.8%
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	1,143.50	1,143.50	0.0%
Fund 11 Adult Education Programs	0000	9780	1,143.50		
Fund 11 - Adult Education Programs	0000	9780		1,143.50	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	39,604.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			39,604.39		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,811.06		
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			4,811.06		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			34,793.33		
LCFF SOURCES					
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%
FEDERAL REVENUE					
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	275,834.96	0.00	-100.0%
TOTAL, FEDERAL REVENUE			275,834.96	0.00	-100.0%
OTHER STATE REVENUE					
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	67,494.00	67,495.00	0.0%
All Other State Revenue	All Other	8590	3,287.00	5,039.00	53.3%
TOTAL, OTHER STATE REVENUE			70,781.00	72,534.00	2.5%
OTHER LOCAL REVENUE					
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	300.00	300.00	0.0%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			300.00	300.00	0.0%
TOTAL, REVENUES			346,915.96	72,834.00	-79.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	34,092.32	43,667.60	28.1%
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			34,092.32	43,667.60	28.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	65,810.77	7,583.81	-88.5%
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			65,810.77	7,583.81	-88.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	8,014.60	13,379.52	66.9%
PERS		3201-3202	15,077.25	1,924.01	-87.2%
OASDI/Medicare/Alternative		3301-3302	5,840.06	1,182.19	-79.8%
Health and Welfare Benefits		3401-3402	28,400.44	12,263.40	-56.8%
Unemployment Insurance		3501-3502	500.73	245.52	-51.0%
Workers' Compensation		3601-3602	1,872.17	959.29	-48.8%
OPEB, Allocated		3701-3702	3,798.42	1,975.83	-48.0%
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			63,503.67	31,929.76	-49.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	1,650.00	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,919.82	3,008.74	-66.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,569.82	3,008.74	-71.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	168,000.63	0.00	-100.0%
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			168,000.63	0.00	-100.0%
CAPITAL OUTLAY					
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	4,114.00	4,166.38	1.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,114.00	4,166.38	1.3%
TOTAL, EXPENDITURES			346,091.21	90,356.29	-73.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%
OTHER SOURCES/USES					
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%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
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 - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	275,834.96	0.00	-100.0%
3) Other State Revenue		8300-8599	70,781.00	72,534.00	2.5%
4) Other Local Revenue		8600-8799	300.00	300.00	0.0%
5) TOTAL, REVENUES			346,915.96	72,834.00	-79.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		230,129.91	72,241.14	-68.6%
2) Instruction - Related Services	2000-2999		36,740.26	13,948.77	-62.0%
3) Pupil Services	3000-3999		75,107.04	0.00	-100.0%
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		4,114.00	4,166.38	1.3%
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			346,091.21	90,356.29	-73.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			824.75	(17,522.29)	-2,224.6%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			824.75	(17,522.29)	-2,224.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,051.86	20,876.61	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,051.86	20,876.61	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,051.86	20,876.61	4.1%
2) Ending Balance, June 30 (E + F1e)			20,876.61	3,354.32	-83.9%
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	19,733.11	2,210.82	-88.8%
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	1,143.50	1,143.50	0.0%
Fund 11 Adult Education Programs	0000	9780	1,143.50		
Fund 11 - Adult Education Programs	0000	9780		1,143.50	
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	2021-22 Estimated Actuals	2022-23 Budget
6391	Adult Education Program	19,733.11	2,210.82
Total, Restricted Balance		19,733.11	2,210.82

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	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	464,403.08	523,631.86	12.8%
3) Other State Revenue		8300-8599	746,962.95	746,962.85	0.0%
4) Other Local Revenue		8600-8799	219,596.00	196,333.00	-10.6%
5) TOTAL, REVENUES			1,430,962.03	1,466,927.71	2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,496.25	0.00	-100.0%
2) Classified Salaries		2000-2999	380,637.13	437,509.13	14.9%
3) Employee Benefits		3000-3999	220,924.32	278,477.32	26.1%
4) Books and Supplies		4000-4999	220,712.79	86,806.35	-60.7%
5) Services and Other Operating Expenditures		5000-5999	473,717.09	585,960.85	23.7%
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	102,430.14	118,174.06	15.4%
9) TOTAL, EXPENDITURES			1,399,917.72	1,506,927.71	7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			31,044.31	(40,000.00)	-228.8%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31,044.31	(40,000.00)	-228.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	57,496.86	88,541.17	54.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,496.86	88,541.17	54.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,496.86	88,541.17	54.0%
2) Ending Balance, June 30 (E + F1e)			88,541.17	48,541.17	-45.2%
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	87,690.81	47,690.81	-45.6%
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	850.36	850.36	0.0%
Fund 12 Child Development - MAA	0000	9780	850.36		
Fund 12 - Child Development - MAA	0000	9780		850.36	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	52,776.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			52,776.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	548.85		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	80,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			80,548.85		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			(27,772.53)		
FEDERAL REVENUE					
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	464,403.08	523,631.86	12.8%
TOTAL, FEDERAL REVENUE			464,403.08	523,631.86	12.8%
OTHER STATE REVENUE					
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	746,962.95	746,962.85	0.0%
TOTAL, OTHER STATE REVENUE			746,962.95	746,962.85	0.0%
OTHER LOCAL REVENUE					
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	219,596.00	196,333.00	-10.6%
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			219,596.00	196,333.00	-10.6%
TOTAL, REVENUES			1,430,962.03	1,466,927.71	2.5%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	1,496.25	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,496.25	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	18,054.13	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	362,583.00	437,509.13	20.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			380,637.13	437,509.13	14.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	79,524.94	105,809.60	33.1%
OASDI/Medicare/Alternative		3301-3302	27,626.55	31,972.08	15.7%
Health and Welfare Benefits		3401-3402	90,824.29	114,311.52	25.9%
Unemployment Insurance		3501-3502	1,767.18	2,089.55	18.2%
Workers' Compensation		3601-3602	6,916.92	8,164.77	18.0%
OPEB, Allocated		3701-3702	14,264.44	16,129.80	13.1%
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			220,924.32	278,477.32	26.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,021.58	6,808.00	125.3%
Materials and Supplies		4300	216,556.05	79,998.35	-63.1%
Noncapitalized Equipment		4400	1,135.16	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			220,712.79	86,806.35	-60.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	105,917.74	99,400.00	-6.2%
Travel and Conferences		5200	1,200.00	1,300.00	8.3%
Dues and Memberships		5300	6,013.00	6,400.00	6.4%
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	1,800.00	1,800.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,900.00	11,000.00	11.1%
Professional/Consulting Services and Operating Expenditures		5800	339,177.85	456,472.74	34.6%
Communications		5900	9,708.50	9,588.11	-1.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			473,717.09	585,960.85	23.7%
CAPITAL OUTLAY					
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	102,430.14	118,174.06	15.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			102,430.14	118,174.06	15.4%
TOTAL, EXPENDITURES			1,399,917.72	1,506,927.71	7.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
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%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
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 - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	464,403.08	523,631.86	12.8%
3) Other State Revenue		8300-8599	746,962.95	746,962.85	0.0%
4) Other Local Revenue		8600-8799	219,596.00	196,333.00	-10.6%
5) TOTAL, REVENUES			1,430,962.03	1,466,927.71	2.5%
B. EXPENDITURES (Objects 1000-7999)					
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		1,297,487.58	1,388,753.65	7.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		102,430.14	118,174.06	15.4%
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			1,399,917.72	1,506,927.71	7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			31,044.31	(40,000.00)	-228.8%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31,044.31	(40,000.00)	-228.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	57,496.86	88,541.17	54.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,496.86	88,541.17	54.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,496.86	88,541.17	54.0%
2) Ending Balance, June 30 (E + F1e)			88,541.17	48,541.17	-45.2%
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	87,690.81	47,690.81	-45.6%
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	850.36	850.36	0.0%
Fund 12 Child Development - MAA	0000	9780	850.36		
Fund 12 - Child Development - MAA	0000	9780		850.36	
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	2021-22 Estimated Actuals	2022-23 Budget
6131	Child Development: Resource & Referral Reserve Account for Department of Social Services Programs	8,239.51	8,239.51
9010	Other Restricted Local	79,451.30	39,451.30
Total, Restricted Balance		87,690.81	47,690.81

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	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	111,000.00	111,000.00	0.0%
3) Other State Revenue		8300-8599	7,500.00	7,500.00	0.0%
4) Other Local Revenue		8600-8799	48.00	75.00	56.3%
5) TOTAL, REVENUES			118,548.00	118,575.00	0.0%
B. EXPENDITURES					
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	133,548.00	116,000.00	-13.1%
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			133,548.00	116,000.00	-13.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,000.00)	2,575.00	-117.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	40,000.00	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			40,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,000.00	2,575.00	-89.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9.49	25,009.49	263,435.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9.49	25,009.49	263,435.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9.49	25,009.49	263,435.2%
2) Ending Balance, June 30 (E + F1e)			25,009.49	27,584.49	10.3%
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	25,009.49	27,584.49	10.3%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	35,134.31		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			35,134.31		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			35,134.31		
FEDERAL REVENUE					
Child Nutrition Programs		8220	111,000.00	111,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			111,000.00	111,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	7,500.00	7,500.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,500.00	7,500.00	0.0%
OTHER LOCAL REVENUE					
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	48.00	75.00	56.3%
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			48.00	75.00	56.3%
TOTAL, REVENUES			118,548.00	118,575.00	0.0%
CERTIFICATED SALARIES					
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%
CLASSIFIED SALARIES					
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%
BOOKS AND SUPPLIES					
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	133,548.00	116,000.00	-13.1%
TOTAL, BOOKS AND SUPPLIES			133,548.00	116,000.00	-13.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
CAPITAL OUTLAY					
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			133,548.00	116,000.00	-13.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	40,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			40,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
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 - b + c - d + e)			40,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	111,000.00	111,000.00	0.0%
3) Other State Revenue		8300-8599	7,500.00	7,500.00	0.0%
4) Other Local Revenue		8600-8799	48.00	75.00	56.3%
5) TOTAL, REVENUES			118,548.00	118,575.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
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		133,548.00	116,000.00	-13.1%
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			133,548.00	116,000.00	-13.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(15,000.00)	2,575.00	-117.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	40,000.00	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			40,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,000.00	2,575.00	-89.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9.49	25,009.49	263,435.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9.49	25,009.49	263,435.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9.49	25,009.49	263,435.2%
2) Ending Balance, June 30 (E + F1e)			25,009.49	27,584.49	10.3%
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	25,009.49	27,584.49	10.3%
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	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	25,009.49	27,584.49
Total, Restricted Balance		25,009.49	27,584.49

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	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,099.79	100,000.00	8,992.6%
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	4,000.00	-20.0%
5) TOTAL, REVENUES			6,099.79	104,000.00	1,605.0%
B. EXPENDITURES					
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	50,000.00	48,000.00	-4.0%
6) Capital Outlay		6000-6999	0.00	140,000.00	New
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			50,000.00	188,000.00	276.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(43,900.21)	(84,000.00)	91.3%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(43,900.21)	(84,000.00)	91.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,043,900.21	1,000,000.00	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,043,900.21	1,000,000.00	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,043,900.21	1,000,000.00	-4.2%
2) Ending Balance, June 30 (E + F1e)			1,000,000.00	916,000.00	-8.4%
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	1,000,000.00	916,000.00	-8.4%
Fund 14 Deferred Maintenance	0000	9760	1,000,000.00		
Fund 14 - Deferred Maintenance	0000	9760		916,000.00	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
	0000	9780	0.00		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,047,365.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			1,047,365.68		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			1,047,365.68		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,099.79	100,000.00	8,992.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,099.79	100,000.00	8,992.6%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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	5,000.00	4,000.00	-20.0%
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	4,000.00	-20.0%
TOTAL, REVENUES			6,099.79	104,000.00	1,605.0%
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
BOOKS AND SUPPLIES					
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%
SERVICES AND OTHER OPERATING EXPENDITURES					
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	48,000.00	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	50,000.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,000.00	48,000.00	-4.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	140,000.00	New
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	140,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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			50,000.00	188,000.00	276.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
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 - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,099.79	100,000.00	8,992.6%
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	4,000.00	-20.0%
5) TOTAL, REVENUES			6,099.79	104,000.00	1,605.0%
B. EXPENDITURES (Objects 1000-7999)					
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		50,000.00	188,000.00	276.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			50,000.00	188,000.00	276.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(43,900.21)	(84,000.00)	91.3%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(43,900.21)	(84,000.00)	91.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,043,900.21	1,000,000.00	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,043,900.21	1,000,000.00	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,043,900.21	1,000,000.00	-4.2%
2) Ending Balance, June 30 (E + F1e)			1,000,000.00	916,000.00	-8.4%
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	1,000,000.00	916,000.00	-8.4%
Fund 14 Deferred Maintenance	0000	9760	1,000,000.00		
Fund 14 - Deferred Maintenance	0000	9760		916,000.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
	0000	9780	0.00		
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	2021-22 Estimated Actuals	2022-23 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.



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
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	11,500.00	10,000.00	-13.0%
5) TOTAL, REVENUES			11,500.00	10,000.00	-13.0%
B. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,500.00	10,000.00	-13.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,500.00	10,000.00	-13.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,647,664.26	2,659,164.26	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,647,664.26	2,659,164.26	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,647,664.26	2,659,164.26	0.4%
2) Ending Balance, June 30 (E + F1e)			2,659,164.26	2,669,164.26	0.4%
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	2,659,164.26	2,669,164.26	0.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,656,448.46		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			2,656,448.46		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			2,656,448.46		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	11,500.00	10,000.00	-13.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,500.00	10,000.00	-13.0%
TOTAL, REVENUES			11,500.00	10,000.00	-13.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
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%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
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	11,500.00	10,000.00	-13.0%
5) TOTAL, REVENUES			11,500.00	10,000.00	-13.0%
B. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,500.00	10,000.00	-13.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,500.00	10,000.00	-13.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,647,664.26	2,659,164.26	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,647,664.26	2,659,164.26	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,647,664.26	2,659,164.26	0.4%
2) Ending Balance, June 30 (E + F1e)			2,659,164.26	2,669,164.26	0.4%
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	2,659,164.26	2,669,164.26	0.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 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	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
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	3,700.00	3,700.00	0.0%
5) TOTAL, REVENUES			3,700.00	3,700.00	0.0%
B. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,700.00	3,700.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,700.00	3,700.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	3,700.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	3,700.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	3,700.00	New
2) Ending Balance, June 30 (E + F1e)			3,700.00	7,400.00	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	3,700.00	7,400.00	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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,122,197.52		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			1,122,197.52		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,119,027.43		
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			1,119,027.43		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,170.09		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
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	3,700.00	3,700.00	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			3,700.00	3,700.00	0.0%
TOTAL, REVENUES			3,700.00	3,700.00	0.0%
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
BOOKS AND SUPPLIES					
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%
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
CAPITAL OUTLAY					
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
From: All Other Funds 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%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
CONTRIBUTIONS					
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 - b + c + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
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	3,700.00	3,700.00	0.0%
5) TOTAL, REVENUES			3,700.00	3,700.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			3,700.00	3,700.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			3,700.00	3,700.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	3,700.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	3,700.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	3,700.00	New
2) Ending Balance, June 30 (E + F1e)			3,700.00	7,400.00	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	3,700.00	7,400.00	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	2021-22 Estimated Actuals	2022-23 Budget
7710	State School Facilities Projects	3,700.00	7,400.00
Total, Restricted Balance		3,700.00	7,400.00

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	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
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	1,198,000.00	1,460,000.00	21.9%
5) TOTAL, REVENUES			1,198,000.00	1,460,000.00	21.9%
B. EXPENSES					
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	728,107.00	611,500.00	-16.0%
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			728,107.00	611,500.00	-16.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			469,893.00	848,500.00	80.6%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			469,893.00	848,500.00	80.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,543,310.67	13,013,203.67	3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,543,310.67	13,013,203.67	3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,543,310.67	13,013,203.67	3.7%
2) Ending Net Position, June 30 (E + F1e)			13,013,203.67	13,861,703.67	6.5%
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	13,013,203.67	13,861,703.67	6.5%
G. ASSETS					
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	13,376,086.49		
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	0.00		
10) TOTAL, ASSETS			13,376,086.49		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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) 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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			13,376,086.49		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	300,000.00	500,000.00	66.7%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	898,000.00	960,000.00	6.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,198,000.00	1,460,000.00	21.9%
TOTAL, REVENUES			1,198,000.00	1,460,000.00	21.9%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	728,107.00	611,500.00	-16.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			728,107.00	611,500.00	-16.0%
TOTAL, EXPENSES			728,107.00	611,500.00	-16.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					
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	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
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	1,198,000.00	1,460,000.00	21.9%
5) TOTAL, REVENUES			1,198,000.00	1,460,000.00	21.9%
B. EXPENSES (Objects 1000-7999)					
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		728,107.00	611,500.00	-16.0%
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, EXPENSES			728,107.00	611,500.00	-16.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			469,893.00	848,500.00	80.6%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			469,893.00	848,500.00	80.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,543,310.67	13,013,203.67	3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,543,310.67	13,013,203.67	3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,543,310.67	13,013,203.67	3.7%
2) Ending Net Position, June 30 (E + F1e)			13,013,203.67	13,861,703.67	6.5%
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	13,013,203.67	13,861,703.67	6.5%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Net Position		0.00	0.00

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

2022-23 Adopted Budget

LCFF Planning Factors	2021-22	2022-23	2023-24	2024-25
Statutory Cost-of-Living Adjustment (COLA) & Department of Finance (DOF) Latest Estimates	1.70%	6.57%	3.61%	3.64%
Department of Finance Estimated Funded COLA				
SSC Estimated Statutory COLA	5.07%	6.56%	3.61%	3.64%
SSC/BASC Recommended Planning COLA	5.07%	6.56%	3.61%	3.64%


Other Planning Factors	2021-22	2022-23	2023-24	2024-25
California Consumer Price Index (CPI)	6.55%	6.11%	3.14%	1.97%
California Lottery - Unrestricted per ADA	\$163	\$163	\$163	\$163
California Lottery - Restricted per ADA	\$65	\$65	\$65	\$65
Mandate Block Grant District Grades k-8 per ADA	\$32.79	\$34.94	\$36.82	\$37.98
Mandate Block Grant District Grades 9-12 per ADA	\$63.17	\$67.31	\$70.93	\$73.16
Mandate Block Grant Charter Grades k-8 per ADA	\$17.21	\$18.34	\$19.33	\$19.94
Mandate Block Grant Charter Grades 9-12 per ADA	\$47.84	\$50.98	\$53.72	\$55.41
Interest Rate for Ten-Year Treasuries	2.17%	3.71%	3.25%	3.08%
CalSTRS Employer Contribution Rate	16.92%	19.10%	19.10%	19.10%
CalPERS Employer Contribution Rate	22.91%	25.37%	25.20%	24.60%

Average Daily Attendance (ADA)	2021-22	2022-23	2023-24	2024-25
Alternative Education	880.00	880.00	880.00	880.00
District Funded Special Education	86.58	86.58	86.58	86.58
Countywide ADA	35,327.28	32,324.30	32,324.30	32,324.30
Career Advancement Charter	130.00	130.00	130.00	130.00
Cypress Charter High School	-	-	-	

Salary and Benefits	2021-22	2022-23	2023-24	2024-25
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%	5.00%

Employer Rates on Payroll (Other than H&W)	2021-22	2022-23	2023-24	2024-25
CalSTRS	16.92%	19.10%	19.10%	19.10%
CalPERS	22.91%	25.37%	25.20%	24.60%
Social Security (FICA/OASDI)	6.2%	6.2%	6.2%	6.2%
Medicare	1.5%	1.5%	1.5%	1.5%
Unemployment Insurance (SUI)	0.50%	0.50%	0.20%	0.20%
Workers Compensation	1.9153%	1.9536%	1.9536%	1.9536%
Retiree Benefits (OPEB)	1.95%	1.95%	1.95%	1.95%

Guiding documents used: School Services of California Dartboard, BASC Common Message at May Revise

Date: May 26, 2022
To: Superintendents and Chief Business Officials
From: Liann Reyes, Deputy Superintendent – Business Services 
Subject: Background and Advice for the 2022-23 May Revise Budget

The following document, The Common Message, provides guidance and information related to the 2022-23 May Revise. It is intended to provide a consistent message for use in preparing revisions to your 2022-23 Adopted Budget and related multi-year projections (MYPs) based on the latest information released at the Governor's May Revise. Since May 2008, this document has been authored by key educational professionals throughout the State of California and is based on the latest changes and information obtained from the Department of Finance (DOF).

While not all information provided will be applicable to all districts, the goal is to provide an easy to use reference guide for current information on school funding and related topics. Key areas for districts in Santa Cruz County to consider are as follows:

- COLA: At the May revise, the 2022-23 cost-of-living-adjustment (COLA) was updated to 6.56%; the largest COLA in the history of LCFF. A recognized leader in providing guidance for public education is School Services of California (SSC). Please refer to their financial projection Dartboard document for the current and future year COLA estimates.
- BASE FUNDING: LCFF base funding has been augmented by increased, ongoing Proposition 98 general fund dollars. The intent for this increase is to mitigate the impacts of rising pension costs, inflation increase for goods and services, and other local budget concerns. This augmentation is roughly estimated to be 3.3%.
- ADA: The May Revise introduces a new methodology of calculating funded ADA in an attempt to smooth the on-going decline in attendance that was further exacerbated by the pandemic. Districts would be allowed to utilize the greater of current year, prior year, or the average of the most recent three prior years' ADA.
- ONE TIME DISCRETIONARY SPENDING: Estimated at \$1,500 per reported 2021-22 P2 ADA, this grant can be used for any purpose as determined by your local governing board.
- STRS/PERS and TRANSPORTATION INCREASES: The May Revise did not contain provisions for STRs or PERs relief, or help to offset costs for those districts that provide transportation for their students.

The Santa Cruz County Office of Education continues to be a resource in assisting your district with California education funding. I encourage you to reach out to us if you have any questions or need help in this regard.

The Common Message

2022-23 May Revision



BASC
Business and Administration
Steering Committee

Writers and Contributors

Topic		
Background	Committee	
Introduction	Committee	
Key Guidance/May Revision	Mike Simonson, San Diego	Shannon Hansen, San Benito Misty Key, Ventura
LCFF/ADA	Kate Lane, Marin	Janet Riley, Merced
Planning Factors/MYP	Shannon Hansen, San Benito	Janet Riley, Merced
LCAP	Josh Schultz, Napa	Nick Schweizer, Sacramento
Reserves / Reserve Cap	Colleen Stanley, Monterey	Liann Reyes, Santa Cruz
Special Education	Scott Anderson, San Joaquin	Priscilla Quinn, Kern
Summary	Mike Simonson, San Diego	Shannon Hansen, San Benito

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Sources

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California Association of School Business Officials
California Collaborative for Educational Excellence
California Department of Education
California Department of Finance
California Public Employees' Retirement System
California State Teachers' Retirement System
California State Board of Education
California School Boards Association
California School Information Services
Capitol Advisors
Fiscal Crisis and Management Assistance Team
K-12 High Speed Network
Carlos Rojas, Chief Deputy Governmental Affairs, Kern County Superintendent of Schools
National Forest Counties and Schools Coalition
School Services of California
Schools for Sound Finance (SF2)
Small School Districts' Association
Statewide LEC Co-chairs
WestEd

Key Guidance Based on Governor's May Revision Proposal

On May 13, 2022, Gov. Gavin Newsom presented the May revision to the proposed state budget. The proposal includes a 6.56% statutory cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), as well as a 6.56% COLA to special education, child nutrition, Adult Education Block Grant, Mandate Block Grant, foster youth programs, American Indian Education Centers, and the American Indian Early Childhood Education Program.

The Governor maintains funding for all items in the January budget proposal and makes the following notable changes with the May Revision:

- \$8 billion one-time discretionary funding
 - Estimated at \$1,500 per **reported** 2021-22 P-2 ADA
 - To be used for any purpose as determined by the governing board
 - Intent is to prioritize the use for maintaining staffing levels, student learning, operational costs, supporting mental health and wellness of students and staff
- \$3.3 billion in ongoing Prop. 98 funds to mitigate declining enrollment
 - Proposes current year adjustment to utilize the greater of 2021-22 ADA or the 2019-20 attendance rate applied to 2021-22 enrollment for all classroom-based LEAs
 - Maintains amendment to the LCFF calculation to allow school districts to utilize the greater of current year, prior year, or the average of the most recent three prior years' ADA
- \$2.1 billion in ongoing Prop. 98 funds to increase LCFF base funding
- Additional \$403 million, for a total of \$4.8 billion ongoing for the Expanded Learning Opportunities Program (ELO-P)
 - Full funding proposed in 2022-23
 - \$2,500 per classroom-based prior year P-2 ADA in grades K-6 multiplied by the prior year unduplicated pupil percentage (UPP)
 - Offering and access requirements begin in 2023-24
- \$614 million (Prop. 98 "rebenched") for transitional kindergarten (TK) expansion
- \$611 million to maintain meal reimbursement rates at the federal Seamless Summer Option levels
- \$191 million for early childhood education
- Additional \$1.8 billion one-time general fund, for a total of \$4 billion to support the School Facilities Program

- \$1.8 billion (one-time Prop. 98) for deferred maintenance
- \$1.5 billion (one-time Prop. 98) for community schools
- California State Preschool Program (CSPP) proposed increase of \$34.6 million to fund the state preschool adjustment factors for students with disabilities and dual language learners

Local Control Funding Formula

The May Revision increases the COLA to 6.56%, proposes a transitional kindergarten (TK) add-on to the LCFF, and proposes a \$2.1 billion (approximately 3.3%) boost to LCFF base rates. As a result, total LCFF funding increases to \$70.5 billion inclusive of the additional TK students that become eligible for LCFF funding in 2022-23.

The TK add-on is proposed with a funding rate of \$2,813 per unit of average daily attendance (ADA) and will be subject to annual COLA increases. As with other measures of ADA for school districts, ADA for the TK add-on will be funded on the higher of current or prior year. The funding is conditioned on the school district or charter offering transitional kindergarten in the year it receives the funding.

Because of the decline in student enrollment, the budget proposes to permanently alter the LCFF relative to the determination of funded ADA. As proposed, school districts will be funded on the greater of current year, prior year, or the average of the most recent three prior years' ADA. Charter schools and county offices of education are not afforded the prior year guarantee and are funded on current year ADA.

The return to in-person instruction has been interrupted by surges in COVID-19 resulting in a much lower attendance rate for many districts in 2021-22. The May Revision proposes some relief to this additional decline to ADA by adding a proxy measure for 2021-22 ADA equal to 2021-22 enrollment multiplied by the district's 2019-20 attendance rate. The results of this measure will determine the "actual ADA" to be used for LCFF purposes for the 2021-22 year – which then becomes the ADA used in the calculation of the prior three years' average ADA.

The May Revision trailer bill language details proposed amendments to several sections of the Education Code to address the fiscal needs of necessary small schools (NSS): Increases to the NSS allowances, implementation of the average of the three most recent prior fiscal years' full-time teachers, and increases to grade span adjustments.

The administration and Legislature are both proposing to boost the base rates for LCFF, although the Legislature is proposing a larger increase than the governor. We encourage all LEAs to simulate the May Revision using the modeling version of FCMAT's LCFF Calculator and begin to plan for the resulting increase in funding. LEAs that are prepared for both best- and worst-case budgets are better able to adapt for economic uncertainty.

Planning Factors for 2022-23 and MYPs

Key planning factors for LEAs to incorporate into their 2022-23 budget and multiyear projections are listed below and are based on the latest information available.

Planning Factor	2022-23	2023-24	2024-25
Cost of Living Adjustment (COLA)			
LCFF COLA	6.56%	5.38%	4.02%
Special Education COLA	6.56%	5.38%	4.02%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	25.37%	25.20%	24.60%
State Unemployment Insurance	0.50%	0.50%	0.50%
Lottery			
Unrestricted per ADA	\$163	\$163	\$163
Prop. 20 per ADA	\$65	\$65	\$65
Mandated Block Grant			
Districts			
K-8 per ADA	\$34.94	\$36.82	\$38.30
9-12 per ADA	\$67.31	\$70.93	\$73.78
Charters			
K-8 per ADA	\$18.34	\$19.33	\$20.11
9-12 per ADA	\$50.98	\$53.72	\$55.88

Local Control Accountability Plan

The changes to the LCAP template adopted in November 2021 make close coordination between an LEA's fiscal and programmatic leadership more critical than ever. All members of the leadership team need to be actively engaged in LCAP development to ensure accurate alignment of the budget, the LCAP, and non-LCAP planning processes. The requirements to calculate and implement carryover for increased and improved services make it imperative that the expenditure tables related to the Annual Update and the Budget/LCAP year planned Goals and Actions are as accurate as possible. All constituents should carefully consider the implications of any actual (Annual Update) and potential (LCAP/Budget) carryover requirements. Given the unprecedented one-time financial resources coupled with uncertainty about the sustainability of initiatives funded with these resources, LEAs may need to plan for carryover, but the rationale for such a plan should be clearly communicated to all educational partners.

Reserves / Reserve Cap

Existing law imposes a 10% cap on the amount local school districts can maintain in their reserves in fiscal years immediately succeeding those in which the education rainy day fund (Public School System Stabilization Account) balance is at least 3% of TK-12 Prop. 98 funding. This condition was met with the 2021-22 deposit amount, triggering the local reserve cap for the 2022-23 fiscal year.

Basic aid districts and small school districts with fewer than 2,501 ADA are exempt from the requirement.

Affected local school districts will need to comply with the law (Education Code Section 42127.01(a)) by acting by June 30, 2022, with the adoption of their budgets, as well as anticipate that the cap on their reserves will be in place for the foreseeable future.

Districts should estimate whether their budgeted 2022-23 ending assigned and unassigned reserves, in the General Fund 01 and Special Reserve Fund 17 combined, are no more than 10% of the total general fund expenditures, transfers out and other uses. With the proposed new Discretionary Block Grant and other one-time resources to support the implementation of ongoing priorities, districts will need to take a critical look at projected ending balances to ensure they have committed funds for the purposes intended.

If a district is not exempt from the reserve cap, a district has several options available to ensure compliance:

- Commit reserves rather than leaving them in assigned or unassigned – a commitment requires board action through a resolution adopted before the end of the fiscal year
- Transfer reserves to funds other than Fund 17
- Contribute to restricted resources within the general fund
- If a formal salary offer has been negotiated, but negotiations remain unsettled, consider budgeting the cost of the formal salary offer

Districts that project reserves in excess of 10% are encouraged to work with their county offices to explore the available options to meet the reserve cap as part of the budget adoption process.

This FCMAT [Fiscal Alert](#) provides additional information regarding managing local reserves under the cap.

Special Education

The 2022-23 budget proposals significantly build on special education funding augmentations and other changes provided over the past three years.

The Special Education Base Rate is first increased by the estimated COLA of 6.56%, and then augmented by \$500 million, resulting in a 2022-23 base rate of \$820 (currently \$715) per ADA. SELPAs with a base rate greater than \$820 per ADA in 2021-22 will continue to be funded at their current rate. Allocations will be calculated at the LEA level rather than the SELPA level, but funding will continue to flow through SELPAs. Each LEA's allocation will be based on ADA reported for the current year, most recent prior year or second most recent prior year (whichever is greater), multiplied by the base rate of \$820/ADA. SELPA base grant allocations will be the sum of all member LEAs' individual allocations. Funding exhibits for each LEA will be provided by the CDE, and SELPAs must report the amount of funding generated by each member LEA no later than 30 days after receiving their apportionment.

Educationally related mental health services funding will be allocated directly to LEAs based on current year second principal apportionment ADA for state funds, and prior year second principal apportionment ADA for federal funds, as the allowable use of these funds was changed in 2020-21 to include any behavioral or mental health service. The two existing special education extraordinary cost pools will be consolidated into a single cost pool to simplify the current funding formula. Finally, a special education addendum to the LCAP will be developed and implemented in 2025-26 to promote program cohesion by linking special education and general education planning and to provide parents of students with disabilities a defined role in the LCAP development process.

Summary

This edition of the Common Message serves to provide data and guidance to LEAs for fiscal planning and the development of their 2022-23 Adopted Budget and multiyear projection. The information provided for fiscal year 2022-23 and beyond includes the latest known proposals and projections to assist with multiyear planning. As each LEA has unique funding and program attributes and needs, it remains essential that LEAs continuously assess their individual situations, work closely with their county offices of education, and plan accordingly to maintain fiscal solvency and educational program integrity.

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	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 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)		35,324.30	0.00%	35,324.30	0.00%	35,324.30
(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	21,186,880.00	0.95%	21,389,071.14	4.39%	22,328,812.50
2. Federal Revenues	8100-8299	4,500,000.00	0.00%	4,500,000.00	0.00%	4,500,000.00
3. Other State Revenues	8300-8599	287,790.33	0.00%	287,790.33	0.00%	287,790.31
4. Other Local Revenues	8600-8799	1,235,404.05	0.00%	1,235,404.04	0.00%	1,235,404.00
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	(1,245,740.92)	-16.93%	(1,034,885.00)	2.41%	(1,059,831.00)
6. Total (Sum lines A1 thru A5c)		25,964,333.46	1.59%	26,377,380.51	3.47%	27,292,175.81
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,835,269.90		6,910,161.41
b. Step & Column Adjustment				79,340.51		80,468.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,449.00)		116,100.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,835,269.90	1.10%	6,910,161.41	2.84%	7,106,729.41
2. Classified Salaries						
a. Base Salaries				7,033,834.83		7,196,157.00
b. Step & Column Adjustment				85,899.17		87,172.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				76,423.00		52,515.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,033,834.83	2.31%	7,196,157.00	1.94%	7,335,844.00
3. Employee Benefits	3000-3999	7,756,302.61	3.54%	8,031,066.27	2.91%	8,265,023.86
4. Books and Supplies	4000-4999	772,388.10	0.20%	773,905.00	0.05%	774,285.00
5. Services and Other Operating Expenditures	5000-5999	4,126,491.32	-11.26%	3,661,919.32	4.12%	3,812,958.32
6. Capital Outlay	6000-6999	100,000.00	-65.00%	35,000.00	0.00%	35,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,500,000.00	0.00%	4,500,000.00	0.00%	4,500,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,132,502.22)	-14.27%	(1,828,202.00)	-6.01%	(1,718,291.00)
9. Other Financing Uses						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		28,991,784.54	0.99%	29,280,007.00	2.84%	30,111,549.59
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,027,451.08)		(2,902,626.49)		(2,819,373.78)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		27,447,823.74		24,420,372.66		21,517,746.17
2. Ending Fund Balance (Sum lines C and D1)		24,420,372.66		21,517,746.17		18,698,372.39
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
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	23,220,372.66		20,317,746.17		17,498,372.39
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)		24,420,372.66		21,517,746.17		18,698,372.39
E. AVAILABLE RESERVES						
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			0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,669,164.26		2,679,164.00		2,689,164.00
c. Unassigned/Unappropriated	9790	2669164.26		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		2,669,164.26		2,679,164.00		2,689,164.00
F. ASSUMPTIONS						

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>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.</p> <p>Significant reductions are anticipated in the two subsequent years related to grants and/or one-time restricted funds that are ending. This includes but is not limited to the Strong Workforce Program (SWP), In-Person Instruction (IPI) grant, Expanded Learning Opportunities (ELO) grant, Elementary and Secondary School Emergency Relief (ESSER II and ESSER III), Safe Schools for All grant, CalHOPE grant, Educator Effectiveness grant, and CA Pre-Kindergarten Planning and Implementation grants. Positions and assignments that will continue have been reduced, removed or adjusted in subsequent years.</p>						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,741,895.00	5.38%	8,158,409.00	4.02%	8,486,377.00
2. Federal Revenues	8100-8299	3,112,195.23	-18.81%	2,526,675.59	-47.98%	1,314,349.00
3. Other State Revenues	8300-8599	9,711,496.04	-14.06%	8,346,543.00	-2.83%	8,110,460.04
4. Other Local Revenues	8600-8799	9,171,302.49	-2.17%	8,972,280.00	0.00%	8,972,280.49
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	1,245,740.92	-16.93%	1,034,885.00	2.41%	1,059,831.00
6. Total (Sum lines A1 thru A5c)		30,982,629.68	-6.27%	29,038,792.59	-3.77%	27,943,297.53
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,318,104.15		5,773,456.50
b. Step & Column Adjustment				52,100.00		52,792.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(596,747.65)		(460,303.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,318,104.15	-8.62%	5,773,456.50	-7.06%	5,365,945.50
2. Classified Salaries						
a. Base Salaries				8,201,308.42		7,576,421.12
b. Step & Column Adjustment				79,901.00		81,193.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(704,788.30)		(386,020.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,201,308.42	-7.62%	7,576,421.12	-4.02%	7,271,594.12
3. Employee Benefits	3000-3999	9,253,802.05	-1.63%	9,103,197.00	-3.12%	8,819,379.21
4. Books and Supplies	4000-4999	1,164,890.76	-32.72%	783,736.00	-20.61%	622,185.00
5. Services and Other Operating Expenditures	5000-5999	5,456,937.38	-23.11%	4,195,757.00	-6.08%	3,940,601.00
6. Capital Outlay	6000-6999	385,120.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	624,755.87	0.00%	624,755.87	0.00%	624,755.87
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,991,618.46	-15.28%	1,687,318.10	-6.51%	1,577,407.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		33,396,537.09	-10.93%	29,744,641.59	-5.12%	28,221,867.70
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,413,907.41)		(705,849.00)		(278,570.17)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,900,280.45		2,486,373.04		1,780,524.04
2. Ending Fund Balance (Sum lines C and D1)		2,486,373.04		1,780,524.04		1,501,953.87
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,486,373.04		1,780,524.04		1,501,953.87
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
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)		2,486,373.04		1,780,524.04		1,501,953.87
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
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)						
F. ASSUMPTIONS						

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>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.</p> <p>Significant reductions are anticipated in the two subsequent years related to grants and/or one-time restricted funds that are ending. This includes but is not limited to the Strong Workforce Program (SWP), In-Person Instruction (IPI) grant, Expanded Learning Opportunities (ELO) grant, Elementary and Secondary School Emergency Relief (ESSER II and ESSER III), Safe Schools for All grant, CalHOPE grant, Educator Effectiveness grant, and CA Pre-Kindergarten Planning and Implementation grants. Positions and assignments that will continue have been reduced, removed or adjusted in subsequent years.</p>						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 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)		35,324.30	0.00%	35,324.30	0.00%	35,324.30
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	28,928,775.00	2.14%	29,547,480.14	4.29%	30,815,189.50
2. Federal Revenues	8100-8299	7,612,195.23	-7.69%	7,026,675.59	-17.25%	5,814,349.00
3. Other State Revenues	8300-8599	9,999,286.37	-13.65%	8,634,333.33	-2.73%	8,398,250.35
4. Other Local Revenues	8600-8799	10,406,706.54	-1.91%	10,207,684.04	0.00%	10,207,684.49
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		56,946,963.14	-2.69%	55,416,173.10	-0.33%	55,235,473.34
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,153,374.05		12,683,617.91
b. Step & Column Adjustment				131,440.51		133,260.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(601,196.65)		(344,203.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,153,374.05	-3.57%	12,683,617.91	-1.66%	12,472,674.91
2. Classified Salaries						
a. Base Salaries				15,235,143.25		14,772,578.12
b. Step & Column Adjustment				165,800.17		168,365.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(628,365.30)		(333,505.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,235,143.25	-3.04%	14,772,578.12	-1.12%	14,607,438.12
3. Employee Benefits	3000-3999	17,010,104.66	0.73%	17,134,263.27	-0.29%	17,084,403.07
4. Books and Supplies	4000-4999	1,937,278.86	-19.60%	1,557,641.00	-10.35%	1,396,470.00
5. Services and Other Operating Expenditures	5000-5999	9,583,428.70	-18.01%	7,857,676.32	-1.33%	7,753,559.32
6. Capital Outlay	6000-6999	485,120.00	-92.79%	35,000.00	0.00%	35,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,124,755.87	0.00%	5,124,755.87	0.00%	5,124,755.87
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(140,883.76)	0.00%	(140,883.90)	0.00%	(140,884.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
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)		62,388,321.63	-5.39%	59,024,648.59	-1.17%	58,333,417.29
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(5,441,358.49)		(3,608,475.49)		(3,097,943.95)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		32,348,104.19		26,906,745.70		23,298,270.21
2. Ending Fund Balance (Sum lines C and D1)		26,906,745.70		23,298,270.21		20,200,326.26
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,486,373.04		1,780,524.04		1,501,953.87
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	23,220,372.66		20,317,746.17		17,498,372.39
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)		26,906,745.70		23,298,270.21		20,200,326.26
E. AVAILABLE RESERVES						
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	2,669,164.26		2,679,164.00		2,689,164.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,669,164.26		2,679,164.00		2,689,164.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.28%		4.54%		4.61%
F. RECOMMENDED RESERVES						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
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)		9,875,005.00		9,875,005.00		9,875,005.00
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)		62,388,321.63		59,024,648.59		58,333,417.29
3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)		62,388,321.63		59,024,648.59		58,333,417.29
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)		62,388,321.63		59,024,648.59		58,333,417.29
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,871,649.65		1,770,739.46		1,750,002.52
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		664,000.00		664,000.00		664,000.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
g. Reserve Standard (Greater of Line F3e or F3f) h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		1,871,649.65		1,770,739.46		1,750,002.52
		YES		YES		YES

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2021-22
2021-22 ESTIMATED ACTUALS

	Various General Unrestricted	06XX/1400 Alternative Education	0830 CTEP	Total Unrestricted	33XX/65XX Special Education	CATS Categoricals	8150 Routine & Restricted Maintenance	9XXX Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	8,786,720	12,304,704	-	21,091,423	7,462,390	-	-	-	7,462,390	28,553,813
Federal Revenues	-	-	-	-	601,603	1,340,473	-	-	1,942,076	1,942,076
Federal Pass Through	4,350,000	-	-	4,350,000	-	-	-	-	-	4,350,000
Other State Revenues	294,977	-	-	294,977	4,107,596	7,333,042	-	-	11,440,638	11,735,615
Other Local Revenues	1,449,110	-	100,000	1,549,110	136,185	-	-	8,718,344	8,854,529	10,403,639
Total Revenue	14,880,806	12,304,704	100,000	27,285,510	12,307,774	8,673,515	-	8,718,344	29,699,633	56,985,143
Expenditures										
Certificated Salaries	1,986,880	4,774,055	78,732	6,839,667	3,231,551	1,016,741	-	1,380,883	5,629,175	12,468,842
Classified Salaries	4,893,088	1,848,862	96,377	6,838,327	2,845,462	1,185,920	327,106	2,294,793	6,653,281	13,491,608
Employee Benefits	3,679,694	3,324,646	78,153	7,082,493	4,008,725	2,158,690	222,665	1,598,377	7,988,457	15,070,951
Books and Supplies	528,078	289,518	60,263	877,859	138,474	468,712	25,785	379,938	1,012,909	1,890,768
Services, Other Operating Expenditures	1,715,843	1,201,456	55,810	2,973,109	1,379,520	1,630,765	127,666	2,259,912	5,397,864	8,370,973
Capital Outlay	91,035	(980)	-	90,055	11,185	160,104	-	-	171,289	261,344
Other Outgo	-	-	-	-	-	-	-	624,756	624,756	624,756
Pass Through	4,350,000	-	-	4,350,000	-	-	-	-	-	4,350,000
Indirect Costs	(2,624,962)	996,207	28,112	(1,600,643)	722,857	280,705	60,688	413,808	1,478,058	(122,585)
Total Expenditures	14,619,656	12,433,764	397,447	27,450,868	12,337,774	6,901,637	763,910	8,952,468	28,955,788	56,406,656
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	(40,000)	-	(40,000)	-	-	-	-	-	(40,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,715,475)	(33,776)	297,447	(1,451,803)	30,000	10,364	872,869	538,570	1,451,803	-
Total Transfers	(1,715,475)	(73,776)	297,447	(1,491,803)	30,000	10,364	872,869	538,570	1,451,803	(40,000)
Beginning Balance	25,792,758	3,312,227	-	29,104,985	-	864,683	239,004	1,600,945	2,704,632	31,809,617
Audit Adjustment	-	-	-	-	-	-	-	-	-	-
Adjusted Beginning Balance	25,792,758	3,312,227	-	29,104,985	-	864,683	239,004	1,600,945	2,704,632	31,809,617
Net Increase (Decrease) in Fund Balance	(1,454,325)	(202,836)	-	(1,657,161)	-	1,782,243	108,959	304,446	2,195,648	538,487
Ending Fund Balance	24,338,433	3,109,391	-	27,447,824	-	2,646,926	347,963	1,905,391	4,900,280	32,348,104
Components of Ending Fund Balance:										
Nonspendable	800	-	-	800	-	-	-	-	-	800
Restricted	-	-	-	-	-	2,646,926	347,963	1,905,391	4,900,280	4,900,280
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	21,732,305	3,109,391	-	24,841,696	-	-	-	-	-	24,841,696
Assigned (COPS)	1,405,328	-	-	1,405,328	-	-	-	-	-	1,405,328
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 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
Revenues											
LCFF Revenues	28,553,813	1,393,908	-	-	-	-	1,100	-	-	-	29,948,821
Federal Revenues	1,942,076	204,773	-	275,835	464,403	111,000	-	-	-	-	2,998,087
Federal Pass Through	4,350,000	-	5,105,132	-	-	-	-	-	-	-	9,455,132
Other State Revenues	11,735,615	228,883	7,078,426	70,781	746,963	7,500	-	-	-	-	19,868,167
Other Local Revenues	10,403,639	301,520	14,500	300	219,596	48	5,000	11,500	3,700	1,198,000	12,157,802
Total Revenue	56,985,143	2,129,083	12,198,058	346,916	1,430,962	118,548	6,100	11,500	3,700	1,198,000	74,428,010
Expenditures											
Certificated Salaries	12,468,842	732,053	-	34,092	1,496	-	-	-	-	-	13,236,484
Classified Salaries	13,491,608	224,286	-	65,811	380,637	-	-	-	-	-	14,162,342
Employee Benefits	15,070,951	484,836	-	63,504	220,924	-	-	-	-	-	15,840,214
Books and Supplies	1,890,768	251,286	-	10,570	220,713	133,548	-	-	-	-	2,506,884
Services, Other Operating Expenditures	8,370,973	211,538	-	168,001	473,717	-	50,000	-	-	728,107	10,002,336
Capital Outlay	261,344	-	-	-	-	-	-	-	-	-	261,344
Other Outgo	624,756	-	4,096,105	-	-	-	-	-	-	-	4,720,861
Pass Through	4,350,000	-	7,811,671	-	-	-	-	-	-	-	12,161,671
Indirect Costs	(122,585)	16,041	-	4,114	102,430	-	-	-	-	-	(0)
Total Expenditures	56,406,656	1,920,039	11,907,776	346,091	1,399,918	133,548	50,000	-	-	728,107	72,892,135
Interfund Transfers											
Transfers In	-	-	-	-	-	40,000	-	-	-	-	40,000
Transfers Out	(40,000)	-	-	-	-	-	-	-	-	-	(40,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-
Total Transfers	(40,000)	-	-	-	-	40,000	-	-	-	-	-
Beginning Balance	31,809,617	422,396	589,829	20,052	57,498	10	1,043,900	2,647,664	-	12,543,310	49,134,275
Audit Adjustment	-	-	-	-	-	-	-	-	-	-	-
Adjusted Beginning Balance	31,809,617	422,396	589,829	20,052	57,498	10	1,043,900	2,647,664	-	12,543,310	49,134,275
Net Increase (Decrease) in Fund Balance	538,487	209,044	290,282	825	31,044	25,000	(43,900)	11,500	3,700	469,893	1,535,875
Ending Fund Balance	32,348,104	631,440	880,111	20,877	88,542	25,010	1,000,000	2,659,164	3,700	13,013,203	50,670,150
Components of Ending Fund Balance:											
Nonspendable	800	-	-	-	-	-	-	-	-	-	800
Restricted	4,900,280	74,627	880,111	20,877	85,656	25,010	-	-	3,700	13,013,203	19,003,464
Committed	-	-	-	-	-	-	1,000,000	-	-	-	1,000,000
Assigned	24,841,696	499,212	-	-	2,886	-	-	-	-	-	25,343,793
Assigned (COPS)	1,405,328	-	-	-	-	-	-	-	-	-	1,405,328
Committed (COPS)	1,200,000	-	-	-	-	-	-	-	-	-	1,200,000
Reserve for Economic Certainty	-	57,601	-	-	-	-	-	2,659,164	-	-	2,716,765

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2022-23
2022-23 ADOPTED BUDGET

	Various	06XX	0830		33XX/65XX	CATS	8150	9XXX		
	General	Alternative		Total	Special	Categoricals	Routine &	Local	Total Restricted	Total General Fund
	Unrestricted	Education	CTEP	Unrestricted	Education		Maintenance	Programs		
Revenues										
LCFF Revenues	8,777,489	12,409,391	-	21,186,880	7,741,895	-	-	-	7,741,895	28,928,775
Federal Revenues	-	-	-	-	609,185	2,503,010	-	-	3,112,195	3,112,195
Federal Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Other State Revenues	287,790	-	-	287,790	5,730,019	3,981,477	-	-	9,711,496	9,999,286
Other Local Revenues	1,235,404	-	-	1,235,404	125,000	-	-	9,046,302	9,171,302	10,406,707
Total Revenue	14,800,683	12,409,391	-	27,210,074	14,206,099	6,484,487	-	9,046,302	29,736,889	56,946,963
Expenditures										
Certificated Salaries	2,032,801	4,802,469	-	6,835,270	3,679,331	1,144,560	-	1,494,213	6,318,104	13,153,374
Classified Salaries	5,072,575	1,899,814	61,446	7,033,835	3,654,491	1,920,662	351,186	2,274,970	8,201,308	15,235,143
Employee Benefits	4,012,088	3,697,607	46,607	7,756,303	4,653,312	2,574,195	242,513	1,783,782	9,253,802	17,010,105
Books and Supplies	443,525	328,863	-	772,388	179,123	616,707	30,785	338,275	1,164,891	1,937,279
Services, Other Operating Expenditures	2,663,767	1,462,724	-	4,126,491	1,235,426	1,259,477	235,707	2,726,327	5,456,937	9,583,429
Capital Outlay	100,000	-	-	100,000	-	385,120	-	-	385,120	485,120
Other Outgo	-	-	-	-	-	-	-	624,756	624,756	624,756
Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Indirect Costs	(3,246,906)	1,104,603	9,800	(2,132,502)	916,293	484,602	78,019	512,704	1,991,618	(140,884)
Total Expenditures	15,577,850	13,296,081	117,854	28,991,785	14,317,976	8,385,323	938,210	9,755,027	33,396,537	62,388,322
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,267,741)	(95,854)	117,854	(1,245,741)	111,877	-	875,000	258,864	1,245,741	-
Total Transfers	(1,267,741)	(95,854)	117,854	(1,245,741)	111,877	-	875,000	258,864	1,245,741	-
Beginning Balance	24,338,433	3,109,391	-	27,447,824	-	2,646,926	347,963	1,905,391	4,900,280	32,348,104
Net Increase (Decrease) in Fund Balance	(2,044,907)	(982,544)	-	(3,027,451)	-	(1,900,837)	(63,210)	(449,861)	(2,413,908)	(5,441,359)
Ending Fund Balance	22,293,526	2,126,847	-	24,420,373	-	746,089	284,753	1,455,530	2,486,372	26,906,745
Components of Ending Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	746,089	284,753	1,455,530	2,486,372	2,486,372
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	19,693,198	2,126,847	-	21,820,045	-	-	-	-	-	21,820,045
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 2022-23
2022-23 ADOPTED BUDGET

	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
Revenues											
LCFF Revenues	28,928,775	1,476,937	-	-	-	-	100,000	-	-	-	30,505,712
Federal Revenues	3,112,195	204,575	-	-	523,632	111,000	-	-	-	-	3,951,402
Federal Pass Through	4,500,000	-	4,685,698	-	-	-	-	-	-	-	9,185,698
Other State Revenues	9,999,286	215,921	5,479,589	72,534	746,963	7,500	-	-	-	-	16,521,793
Other Local Revenues	10,406,707	301,520	14,500	300	196,333	75	4,000	10,000	3,700	1,460,000	12,397,134
Total Revenue	56,946,963	2,198,953	10,179,787	72,834	1,466,928	118,575	104,000	10,000	3,700	1,460,000	72,561,739
Expenditures											
Certificated Salaries	13,153,374	698,210	-	43,668	-	-	-	-	-	-	13,895,252
Classified Salaries	15,235,143	288,614	-	7,584	437,509	-	-	-	-	-	15,968,850
Employee Benefits	17,010,105	580,223	-	31,930	278,477	-	-	-	-	-	17,900,734
Books and Supplies	1,937,279	212,446	-	3,009	86,806	116,000	-	-	-	-	2,355,540
Services, Other Operating Expenditures	9,583,429	204,413	-	-	585,961	-	48,000	-	-	611,500	11,033,302
Capital Outlay	485,120	-	-	-	-	-	140,000	-	-	-	625,120
Other Outgo	624,756	-	4,246,888	-	-	-	-	-	-	-	4,871,644
Pass Through	4,500,000	-	5,642,617	-	-	-	-	-	-	-	10,142,617
Indirect Costs	(140,884)	18,542	-	4,166	118,174	-	-	-	-	-	-
Total Expenditures	62,388,322	2,002,448	9,889,505	90,356	1,506,928	116,000	188,000	-	-	611,500	76,793,060
Interfund Transfers											
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-
Total Transfers	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance	32,348,104	631,440	880,111	20,877	88,542	25,010	1,000,000	2,659,164	3,700	13,013,203	50,670,150
Net Increase (Decrease) in Fund Balance	(5,441,359)	196,505	290,282	(17,522)	(40,000)	2,575	(84,000)	10,000	3,700	848,500	(4,231,319)
Ending Fund Balance	26,906,745	827,945	1,170,393	3,354	48,542	27,585	916,000	2,669,164	7,400	13,861,703	46,438,831
Components of Ending Fund Balance:											
Nonspendable	-	-	-	-	-	-	-	-	-	-	-
Restricted	2,486,372	35,574	1,170,393	3,354	44,619	27,585	-	-	7,400	13,861,703	17,637,000
Committed	-	-	-	-	-	-	916,000	-	-	-	916,000
Assigned	21,820,045	732,298	-	-	3,923	-	-	2,669,164	-	-	25,225,430
Assigned (COPS)	1,400,328	-	-	-	-	-	-	-	-	-	1,400,328
Committed (COPS)	1,200,000	-	-	-	-	-	-	-	-	-	1,200,000
Reserve for Economic Certainty	-	60,073	-	-	-	-	-	-	-	-	60,073

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2023-24
2022-23 ADOPTED BUDGET

	Various General Unrestricted	06XX Alternative Education	0830 CTEP	Total Unrestricted	33XX/65XX Special Education	Various Categoricals	8150 Routine & Restricted Maintenance	9XXX Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	8,800,502	12,588,569	-	21,389,071	8,158,409	-	-	-	8,158,409	29,547,480
Federal Revenues	-	-	-	-	609,185	1,917,490	-	-	2,526,676	2,526,676
Federal Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Other State Revenues	287,790	-	-	287,790	5,548,260	2,798,283	-	-	8,346,543	8,634,333
Other Local Revenues	1,235,404	-	-	1,235,404	125,000	-	-	8,847,280	8,972,280	10,207,685
Total Revenue	14,823,696	12,588,569	-	27,412,266	14,440,854	4,715,773	-	8,847,280	28,003,908	55,416,174
Expenditures										
Certificated Salaries	2,145,260	4,764,901	-	6,910,161	3,727,162	627,690	-	1,418,605	5,773,457	12,683,618
Classified Salaries	5,311,362	1,822,612	62,183	7,196,157	3,698,345	1,220,407	355,400	2,302,269	7,576,421	14,772,578
Employee Benefits	4,244,550	3,738,656	47,860	8,031,066	4,804,561	2,256,890	248,669	1,793,077	9,103,197	17,134,264
Books and Supplies	433,042	340,863	-	773,905	179,123	348,404	10,785	245,424	783,736	1,557,642
Services, Other Operating Expenditures	2,244,195	1,417,724	-	3,661,919	1,235,426	477,681	235,707	2,246,942	4,195,757	7,857,676
Capital Outlay	35,000	-	-	35,000	-	-	-	-	-	35,000
Other Outgo	-	-	-	-	-	-	-	624,756	624,756	624,756
Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Indirect Costs	(2,912,675)	1,074,672	9,800	(1,828,202)	908,114	246,692	78,019	454,492	1,687,318	(140,884)
Total Expenditures	16,000,734	13,159,428	119,844	29,280,007	14,552,731	5,177,764	928,580	9,085,566	29,744,641	59,024,648
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,058,875)	(95,854)	119,844	(1,034,885)	111,877	-	878,400	44,608	1,034,885	-
Total Transfers	(1,058,875)	(95,854)	119,844	(1,034,885)	111,877	-	878,400	44,608	1,034,885	-
Beginning Balance	22,293,526	2,126,847	-	24,420,373	-	746,089	284,753	1,455,530	2,486,372	26,906,745
Net Increase (Decrease) in Fund Balance	(2,235,913)	(666,713)	-	(2,902,626)	-	(461,991)	(50,180)	(193,678)	(705,849)	(3,608,475)
Ending Fund Balance	20,057,613	1,460,134	-	21,517,747	-	284,098	234,573	1,261,852	1,780,524	23,298,270
Components of Ending Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	284,098	234,573	1,261,852	1,780,524	1,780,524
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	17,459,785	1,460,134	-	18,919,919	-	-	-	-	-	18,919,919
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 2024-25
2022-23 ADOPTED BUDGET

	Various General Unrestricted	06XX Alternative Education	0830 CTEP	Total Unrestricted	33XX/65XX Special Education	Various Categoricals	8150 Routine & Restricted Maintenance	9XXX Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	9,449,740	12,879,073	-	22,328,813	8,486,377	-	-	-	8,486,377	30,815,190
Federal Revenues	-	-	-	-	609,185	705,163	-	-	1,314,349	1,314,349
Federal Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Other State Revenues	287,790	-	-	287,790	5,443,097	2,667,363	-	-	8,110,460	8,398,250
Other Local Revenues	1,235,404	-	-	1,235,404	125,000	-	-	8,847,280	8,972,280	10,207,685
Total Revenue	15,472,934	12,879,073	-	28,352,007	14,663,659	3,372,526	-	8,847,280	26,883,466	55,235,473
Expenditures										
Certificated Salaries	2,226,551	4,880,178	-	7,106,729	3,775,615	167,062	-	1,423,270	5,365,946	12,472,675
Classified Salaries	5,375,098	1,897,816	62,930	7,335,844	3,742,725	839,308	359,665	2,329,896	7,271,594	14,607,438
Employee Benefits	4,343,421	3,872,541	49,062	8,265,024	4,939,265	1,803,056	254,299	1,822,758	8,819,379	17,084,403
Books and Supplies	433,422	340,863	-	774,285	179,123	190,751	10,785	241,526	622,185	1,396,470
Services, Other Operating Expenditures	2,445,234	1,367,724	-	3,812,958	1,235,426	425,313	241,119	2,038,742	3,940,601	7,753,559
Capital Outlay	35,000	-	-	35,000	-	-	-	-	-	35,000
Other Outgo	-	-	-	-	-	-	-	624,756	624,756	624,756
Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Indirect Costs	(2,811,834)	1,083,742	9,800	(1,718,291)	903,382	148,867	78,452	446,705	1,577,407	(140,884)
Total Expenditures	16,546,893	13,442,864	121,792	30,111,549	14,775,537	3,574,357	944,321	8,927,654	28,221,868	58,333,416
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,085,770)	(95,854)	121,792	(1,059,831)	111,877	-	903,346	44,608	1,059,831	-
Total Transfers	(1,085,770)	(95,854)	121,792	(1,059,831)	111,877	-	903,346	44,608	1,059,831	-
Beginning Balance	20,057,613	1,460,134	-	21,517,747	-	284,098	234,573	1,261,852	1,780,524	23,298,270
Net Increase (Decrease) in Fund Balance	(2,159,728)	(659,645)	-	(2,819,373)	-	(201,831)	(40,974)	(35,765)	(278,570)	(3,097,943)
Ending Fund Balance	17,897,885	800,489	-	18,698,374	-	82,268	193,599	1,226,087	1,501,954	20,200,327
Components of Ending Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	82,268	193,599	1,226,087	1,501,954	1,501,954
Assigned	15,302,557	800,489	-	16,103,046	-	-	-	-	-	16,103,046
Assigned (COPS)	1,395,328	-	-	1,395,328	-	-	-	-	-	1,395,328
Committed (COPS)	1,200,000	-	-	1,200,000	-	-	-	-	-	1,200,000

Other Forms

Form A - Average Daily Attendance

**Form ESMOE - Every Student Succeeds
Act Maintenance of Effort**

Form ICR - Indirect Cost Rate Worksheet



Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	51.00	51.00	51.00	51.00	51.00	51.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	829.00	829.00	829.00	829.00	829.00	829.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	880.00	880.00	880.00	880.00	880.00	880.00
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	80.87	80.87	80.87	80.87	80.87	80.87
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	5.71	5.71	5.71	5.71	5.71	5.71
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
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	86.58	86.58	86.58	86.58	86.58	86.58
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	966.58	966.58	966.58	966.58	966.58	966.58
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
5. County Operations Grant ADA	35,327.28	35,327.28	35,327.28	35,324.30	35,324.30	35,324.30
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.00
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
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
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
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
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	130.00	130.00	130.00	130.00	130.00	130.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
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

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
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
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	130.00	130.00	130.00	130.00	130.00	130.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	130.00	130.00	130.00	130.00	130.00	130.00

2022-23 Budget, July 1
Schedule of Long-Term Liabilities
DEBT - Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable	7,790,192.00	0.00	7,790,192.00	0.00	380,413.00	7,409,779.00	624,756.00
Leases Payable		0.00	0.00	0.00	0.00	0.00	0.00
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt		0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability		0.00	0.00	0.00	0.00	0.00	0.00
Total/Net OPEB Liability		0.00	0.00	0.00	0.00	0.00	0.00
Compensated Absences Payable	603,146.93	0.00	603,146.93	0.00	57,135.32	546,011.61	0.00
Governmental activities long-term liabilities	8,393,338.93	0.00	8,393,338.93	0.00	437,548.32	7,955,790.61	624,756.00
Business-Type Activities:							
General Obligation Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable		0.00	0.00	0.00	0.00	0.00	0.00
Leases Payable		0.00	0.00	0.00	0.00	0.00	0.00
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt		0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability		0.00	0.00	0.00	0.00	0.00	0.00
Total/Net OPEB Liability		0.00	0.00	0.00	0.00	0.00	0.00
Compensated Absences Payable		0.00	0.00	0.00	0.00	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			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	58,366,695.36
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,051,570.77
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	2,408,065.92
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	261,343.85
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	624,755.86
4. Other Transfers Out	All	9200	7200-7299	4,350,000.00
5. Interfund Transfers Out	All	9300	7600-7629	40,000.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	6,057.85
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	125,000.00
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				7,815,223.48
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	15,000.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				48,514,901.11
Section II - Expenditures Per ADA				2021-22 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				1,010.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				48,034.56

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.)	41,932,770.06	37,415.92
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)	41,932,770.06	37,415.92
B. Required effort (Line A.2 times 90%)	37,739,493.05	33,674.33
C. Current year expenditures (Line I.E and Line II.B)	48,514,901.11	48,034.56
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 2023-24 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
N/A	0.00	0.00
N/A	0.00	0.00
N/A	0.00	0.00
N/A	0.00	0.00
N/A	0.00	0.00
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)

3,510,963.30

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.

0.00

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.

N/A

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)

37,960,877.00

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)

9.25%

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.

0.00

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)	2,914,056.97
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	891,174.87
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	68,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	27,495.99
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)	235,203.34
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)	34,681.99
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)	4,171,113.16
9. Carry-Forward Adjustment (Part IV, Line F)	(212,290.34)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,958,822.82

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	19,914,077.65
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	13,437,101.74
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	5,332,123.31
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	32,807.85
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,459,258.94
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)	1,119,133.28
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)	2,560,226.77
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)	802,841.95
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)	2,307,535.46
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)	945,455.99
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)	173,976.58
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,191,569.84
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)	50,276,109.36

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)

8.30%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B19)

7.87%

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.

A. Indirect costs incurred in the current year (Part III, Line A8)

4,171,113.16

B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year

(44,575.27)

2. Carry-forward adjustment amount deferred from prior year(s), if any

0.00

C. Carry-forward adjustment for under- or over-recovery in the current year

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.63%) times Part III, Line B19); zero if negative

0.00

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.63%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.22%) times Part III, Line B19); zero if positive

(212,290.34)

D. Preliminary carry-forward adjustment (Line C1 or C2)

(212,290.34)

E. Optional allocation of negative carry-forward adjustment over more than one year

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:

7.87%

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-106145.17) is applied to the current year calculation and the remainder (\$-106145.17) is deferred to one or more future years:

8.09%

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-70763.45) is applied to the current year calculation and the remainder (\$-141526.89) is deferred to one or more future years:

8.16%

LEA request for Option 1, Option 2, or Option 3

1

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if

Option 2 or Option 3 is selected)

(212,290.34)

Approved indirect cost rate: 8.63%

Highest rate used in any program: 10.22%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	287,740.03	24,831.97	8.63%
01	3025	108,387.89	8,748.63	8.07%
01	3183	66,037.01	5,698.99	8.63%
01	3212	99,462.73	8,583.63	8.63%
01	3213	18,800.00	1,622.00	8.63%
01	3310	395,778.18	27,520.82	6.95%
01	3345	920.56	79.44	8.63%
01	3385	96,322.38	5,981.62	6.21%
01	4035	36,256.92	3,128.97	8.63%
01	5630	192,659.41	16,486.85	8.56%
01	5632	160,188.77	13,824.29	8.63%
01	5810	282,405.15	12,622.77	4.47%
01	6053	10,667.97	905.22	8.49%
01	6266	29,135.00	2,514.00	8.63%
01	6388	497,642.63	23,048.07	4.63%
01	6500	10,047,441.11	631,394.52	6.28%
01	6510	801,789.19	46,218.81	5.76%
01	6512	50,197.00	4,332.00	8.63%
01	6515	11,274.48	972.99	8.63%
01	6520	70,498.07	6,076.93	8.62%
01	6546	4,510.87	280.13	6.21%
01	6680	58,991.07	5,090.93	8.63%
01	6685	62,575.34	5,112.41	8.17%
01	6690	19,331.68	1,668.32	8.63%
01	6695	173,827.96	15,001.35	8.63%
01	7135	8,010.33	691.29	8.63%
01	7366	184,936.81	15,960.05	8.63%
01	7368	51,833.59	4,473.24	8.63%
01	7422	200,873.56	17,335.38	8.63%
01	7428	112,838.34	9,737.95	8.63%
01	7430	801,642.00	81,922.26	10.22%

01	7810	56,709.79	1,695.97	2.99%
01	8150	703,221.79	60,688.00	8.63%
01	9010	7,898,006.90	413,808.02	5.24%
09	3182	185,875.72	16,041.04	8.63%
11	6391	62,555.25	4,114.00	6.58%
12	5035	277,330.02	23,532.50	8.49%
12	5055	48,897.17	4,219.83	8.63%
12	5160	101,651.46	8,772.10	8.63%
12	6045	6,282.79	542.21	8.63%
12	6100	2,304.15	198.85	8.63%
12	6110	226,442.97	19,542.03	8.63%
12	6123	6,118.46	528.02	8.63%
12	6127	214,447.82	18,180.44	8.48%
12	6128	134,909.69	11,547.78	8.56%
12	9010	173,185.31	15,366.38	8.87%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	506,192.19	19,774.28	88,716.77	614,683.24
2. State Lottery Revenue	8560	189,827.99		62,010.48	251,838.47
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	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00	0.00		0.00
6. Total Available (Sum Lines A1 through A5)		696,020.18	19,774.28	150,727.25	866,521.71
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	20,000.00	0.00	0.00	20,000.00
2. Classified Salaries	2000-2999	71,299.89	0.00	0.00	71,299.89
3. Employee Benefits	3000-3999	35,437.56	0.00	0.00	35,437.56
4. Books and Supplies	4000-4999	28,394.61	0.00	26,510.00	54,904.61
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	850.00	0.00		850.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			21,470.00	21,470.00
6. Capital Outlay	6000-6999	0.00	0.00	0.00	0.00
7. Tuition	7100-7199	0.00	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		0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00	0.00		0.00
9. Transfers of Indirect Costs	7300-7399	0.00	0.00		0.00
10. Debt Service	7400-7499	0.00	0.00		0.00
11. All Other Financing Uses	7630-7699	0.00	0.00		0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		155,982.06	0.00	47,980.00	203,962.06
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	540,038.12	19,774.28	102,747.25	662,559.65
D. COMMENTS:					

Online curriculum, online educational learning software, and software based instructional assessment tools.

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
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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.

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	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code 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

Date of
Meeting: Jun
30,
2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Melissa Lopez
Title:	Director, Fiscal Services
Telephone:	(831) 466-5616
E-mail:	

**SANTA CRUZ COUNTY OFFICE OF EDUCATION
2021-22 ESTIMATED ACTUALS FORM CASH**

		2021-22 Budget Estimated Actuals	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
A. Beginning Cash	9110	31,168,268	31,168,268	25,547,522	30,223,846	29,673,629	28,323,922	25,104,328	34,202,730	33,722,317	30,795,229	29,571,407	32,950,199	30,779,822	28,443,031	31,168,268
B. Receipts																
Revenue Limit:																
State Aid	8010-8019	15,903,428	(1,649,146)	4,896,816	3,056,746	1,023,622	1,023,750	2,110,603	1,023,750	-	1,300,731	706,074	-	2,087,550.00	322,932	15,903,428
Property Tax	8020-8079	12,651,485	108	50,192	191,938	26,204	22,453	6,319,980	553,113	91,833	29,303	5,225,444	412,584	(271,667)		12,651,485
Other	8080-8099	(1,100)	-	(1,985)	-	-	-	-	-	-	-	1,559	-	(674)		(1,100)
Federal Revenues	8100-8299	6,292,076	232,898	1,525,033	74,477	1,320,015	(128,671)	148,444	141,786	183,304	(1,276)	69,047	1,020,654	707,261	999,105	6,292,077
Other State Rev	8300-8599	11,735,615	9,796	421,462	396,588	(184,672)	159,815	3,935,363	1,791,084	(105,393)	146,791	591,343	3,728	805,134	3,764,575	11,735,614
Other Local Rev	8600-8799	10,403,639	279,934	1,044,641	367,589	266,006	135,805	879,596	294,882	272,754	1,412,887	1,032,774	1,215,824	2,433,478	767,469	10,403,639
Interfund Transfers	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing	8931-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Receipts		56,985,143	(1,126,410)	7,936,159	4,087,338	2,451,175	1,213,152	13,393,986	3,804,615	442,498	2,888,436	7,626,240	2,652,790	5,761,082	5,854,081	56,985,143
C. Disbursements																
Certificated Salary	1000-1999	12,468,842	322,857	1,193,309	1,016,070	1,057,640	1,083,134	1,055,379	1,075,546	1,083,883	1,099,220	1,103,178	1,080,541	982,682	315,405	12,468,843
Classified Salary	2000-2999	13,491,608	704,325	1,082,501	1,053,023	1,103,538	1,105,653	1,190,333	1,116,372	1,048,437	1,132,460	1,133,181	1,132,729	1,283,378	405,678	13,491,608
Employee Benefits	3000-3999	15,070,951	560,307	1,186,962	1,187,436	1,148,143	1,199,472	1,248,704	1,169,766	1,267,858	1,236,074	1,162,291	1,241,484	2,230,349	232,104	15,070,951
Supplies/Services	4000-5999	10,261,741	1,128,027	(175,522)	444,798	687,894	675,461	644,419	798,564	537,620	244,221	1,120,394	708,521	2,286,147	1,161,198	10,261,741
Capital Outlays	6000-6599	261,344	-	18,007	14,591	6,611	23,177	16,245	70,871	2,136	5,461	161,278	-	(57,034)		261,343
Other Outgo	7000-7499	4,852,171	-	-	(1,760)	-	1,224,890	300,396	(7,029)	1,226,822	(14,773)	-	1,019,851	1,103,772.31		4,852,170
Interfund Transf Out	7600-7629	40,000	-	-	-	30,000	-	10,000	-	-	-	-	-	-	-	40,000
Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Disbursements		56,446,656	2,715,517	3,305,256	3,714,158	4,033,827	5,311,787	4,465,475	4,224,090	5,166,757	3,702,662	4,680,322	5,183,126	7,829,295	2,114,385	56,446,656
Accounts Receivable	9120-9330	7,713,853	148,798	843,354	98,455	178,802	750,998	(44,818)	(38,388)	1,581,198	(115,672)	454,985	138,471	783,256	3,608,061	8,387,501
Accounts Payable	9510-9659	(7,163,474)	(1,927,619)	(797,933)	(1,021,851)	54,143	128,043	214,709	(22,551)	215,973	(293,925)	(22,111)	221,488	(1,051,834)	(2,795,238)	(7,098,706)
D. Net Cash Flow			(5,620,747)	4,676,324	(550,216)	(1,349,707)	(3,219,594)	9,098,402	(480,413)	(2,927,088)	(1,223,823)	3,378,792	(2,170,377)	(2,336,791)	4,552,519	1,827,282
E. Ending Cash			25,547,522	30,223,846	29,673,629	28,323,922	25,104,328	34,202,730	33,722,317	30,795,229	29,571,407	32,950,199	30,779,822	28,443,031	32,995,550	32,995,550

ACTUAL = BLUE
TENTATIVE = PURPLE
PROJECTED = ORANGE



SANTA CRUZ
COUNTY OFFICE OF
EDUCATION
DR. FARIS SABBAH • SUPERINTENDENT OF SCHOOLS

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 10.4

Board Meeting Date: June 30, 2022

☐

Action

☒

Information

TO: Santa Cruz County Board of Education

FROM: Liann Reyes, Deputy Superintendent, Business Services

SUBJECT: Public Disclosure: CSEA Collective Bargaining Agreement

BACKGROUND

Government Code Section 3547.5 requires that before a public school employer enters into a written agreement with an exclusive representative, the major provisions of the agreement shall be disclosed in a public meeting.

FUNDING IMPLICATIONS

Included herein the presentation.

RECOMMENDATION

Receive the Disclosure

**Santa Cruz County Office of Education
Business Services Department**

**PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT
in Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449**

Name of School District: Santa Cruz County Office of Education
Name of Bargaining Unit: California Schools Employees Association Chapter 484
Certificated or Classified: Classified

The proposed agreement covers the period beginning: July 1, 2022 and ending: June 30, 2023
(date) (date)

The Governing Board will act upon this agreement on: June 30, 2022
(date)

Note: This form, along with a copy of the proposed agreement, must be submitted to the county office at least ten (10) working days prior to the date the governing board will take action.

A. Proposed Change in Compensation

Compensation	Annual Cost Prior to Proposed Agreement FY 2021/22	Fiscal Impact of Proposed Agreement		
		Year 1 Increase/(Decrease) FY 2022/23	Year 2 Increase/(Decrease) FY 2023/24	Year 3 Increase/(Decrease) FY 2024/5
1 Salary Schedule Increase (Decrease)	\$10,515,452	\$368,041	\$0	
		3.50%	0.00%	0.00%
2 Step and Column - Increase (Decrease) Due to movement plus any changes due to settlement	\$0	\$0		
		0.00%	0.00%	0.00%
3 Other Compensation - Increase (Decrease)(Stipends, Bonuses, Longevity, Overtime, etc.)	\$0	\$320,000	\$0	
**Included in base above				
Description of other compensation: One- time payment of \$2,000 per employee.				
4 Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicate etc.	\$3,751,622	\$256,907	\$0	
		6.85%	0.00%	0.00%
5 Health/Welfare Plans	\$3,846,504	\$113,352		
		2.95%	0.00%	0.00%
6 Total Compensation - Increase (Decrease) (Total Lines 1-5)	\$18,113,578	\$1,058,300	\$0	\$0
7 Total Number of Represented Employees (Use FTEs if appropriate)	185.22			
8 Total Compensation Average Cost per Employee	\$ 97,794.94	\$ 5,713.74	\$ -	\$ -
		5.84%	0.00%	0.00%

9. What was the negotiated percentage increase approved? For example, if the increase in "Year 1" was for less than a full year, what is the annualized percentage of that increase for "Year 1"?

A 3.5% increase will be applied to the salary schedule, effective July 1, 2022. Additionally a one-time payment of \$2,000 will be paid to all employees, who were employed as of May 27, 2022 and is prorated by the number of months worked during 2021-22 for employees who started after July 1, 2021.

10. Were any additional steps, columns, or ranges added to the schedules? (If yes, please explain.)

No additional steps, columns or ranges were added to the schedule.

11. Please include comments and explanations as necessary.

12. Does this bargaining unit have a negotiated cap for Health and Welfare benefits? Yes ☒ No ☐

If yes, please describe the cap amount.

A 2.95% increase to the health and welfare cap was provided, based off of the high HMO plan.

B. Proposed Negotiated Changes in Noncompensation Items (i.e., class size adjustments, etc.)

C. What are the specific impacts on instructional and support programs to accommodate the settlement?

Please indicate the status of these changes: 1) planning stage, 2) in-progress, or 3) adopted. Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

D. What contingency language is included in the proposed agreement? Include specific areas identified reopeners, applicable fiscal years, and specific contingency language.

None.

E. Will this agreement create, increase or decrease deficit spending in the current or subsequent year(s)?

"Deficit spending" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If yes, explain the amounts and justification for doing so.

The costs of this agreement have been built into the 2022-23 Adopted Budget as well as both future years included in the current MYP. This increased deficit budgeting.

F. Describe other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc. Please disclose any other components of the agreement which may or may not affect the district's fund balance in future years.

G. Source of Funding for Proposed Agreement

1. Current Year

LCFF Revenue and program revenue as appropriate. The one-time stipends are being paid using restricted, one-time funds.

2. If this is a single year agreement, how will the on-going cost of the proposed agreement be funded in subsequent years (i.e., what will allow the district to afford this contract)?

LCFF Revenue and program revenue as appropriate.

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Santa Cruz County Office of Education

Unrestricted General Fund

Bargaining Unit:

California Schools Employees Association Chapter 484

	Column 1	Column 2	Column 3	Column 4
	Proposed 2022-23 Adopted Budget Includes Settlement (6/30/2022)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Local Control Funding Formula (8010-8099)	\$ 21,186,880	\$ -	\$ -	\$ 21,186,880
Remaining Revenues (8100-8799)	\$ 6,023,194	\$ -	\$ -	\$ 6,023,194
TOTAL REVENUES	\$ 27,210,074	\$ -	\$ -	\$ 27,210,074
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 6,835,270	\$ -	\$ -	\$ 6,835,270
Classified Salaries (2000-2999)	\$ 7,033,835	\$ -	\$ -	\$ 7,033,835
Employee Benefits (3000-3999)	\$ 7,756,303	\$ -	\$ -	\$ 7,756,303
Books and Supplies (4000-4999)	\$ 772,388	\$ -	\$ -	\$ 772,388
Services, Other Operating Expenses (5000-5999)	\$ 4,126,491	\$ -	\$ -	\$ 4,126,491
Capital Outlay (6000-6599)	\$ 100,000	\$ -	\$ -	\$ 100,000
Other Outgo (7100-7299) (7400-7499)	\$ 4,500,000	\$ -	\$ -	\$ 4,500,000
Direct Support/Indirect Cost (7300-7399)	\$ (2,132,502)	\$ -	\$ -	\$ (2,132,502)
Other Adjustments				
TOTAL EXPENDITURES	\$ 28,991,785	\$ -	\$ -	\$ 28,991,785
OPERATING SURPLUS (DEFICIT)	\$ (1,781,710)	\$ -	\$ -	\$ (1,781,710)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -		\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ -	\$ -	\$ -	\$ -
CONTRIBUTIONS (8980-8999)	\$ (1,245,741)	\$ -	\$ -	\$ (1,245,741)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (3,027,451)	\$ -	\$ -	\$ (3,027,451)
BEGINNING BALANCE	\$ 27,447,824	\$ -		\$ 27,447,824
Prior-Year Adjustments/Restatements (9793/9795)	\$ -	\$ -		\$ -
CURRENT-YEAR ENDING BALANCE	\$ 24,420,373	\$ -	\$ -	\$ 24,420,373
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts (9711-9739)	\$ -	\$ -	\$ -	\$ -
Restricted Amounts (9740)	\$ -	\$ -	\$ -	\$ -
Reserves for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	\$ -
Committed Amounts (9750-9760)	\$ 1,200,000	\$ -	\$ -	\$ 1,200,000
Assigned Amounts (9780)	\$ 23,220,373	\$ -	\$ -	\$ 23,220,373
Unassigned Amount (9790)	\$ (0)	\$ -	\$ -	\$ (0)

* Please see question on page 7.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Santa Cruz County Office of Education

Restricted General Fund

Bargaining Unit:

California Schools Employees Association Chapter 484

	Column 1	Column 2	Column 3	Column 4
	Proposed 2022-23 Adopted Budget Includes Settlement (6/30/2022)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Local Control Funding Formula (8010-8099)	\$ 7,741,895	\$ -	\$ -	\$ 7,741,895
Remaining Revenues (8100-8799)	\$ 21,994,994	\$ -	\$ -	\$ 21,994,994
TOTAL REVENUES	\$ 29,736,889	\$ -	\$ -	\$ 29,736,889
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 6,318,104	\$ -	\$ -	\$ 6,318,104
Classified Salaries (2000-2999)	\$ 8,201,308	\$ -	\$ -	\$ 8,201,308
Employee Benefits (3000-3999)	\$ 9,253,802	\$ -	\$ -	\$ 9,253,802
Books and Supplies (4000-4999)	\$ 1,164,891	\$ -	\$ -	\$ 1,164,891
Services, Other Operating Expenses (5000-5999)	\$ 5,456,937	\$ -	\$ -	\$ 5,456,937
Capital Outlay (6000-6599)	\$ 385,120	\$ -	\$ -	\$ 385,120
Other Outgo (7100-7299) (7400-7499)	\$ 624,756	\$ -	\$ -	\$ 624,756
Direct Support/Indirect Cost (7300-7399)	\$ 1,991,618	\$ -	\$ -	\$ 1,991,618
Other Adjustments				
TOTAL EXPENDITURES	\$ 33,396,537	\$ -	\$ -	\$ 33,396,537
OPERATING SURPLUS (DEFICIT)	\$ (3,659,648)	\$ -	\$ -	\$ (3,659,648)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ -	\$ -	\$ -	\$ -
CONTRIBUTIONS (8980-8999)	\$ 1,245,741	\$ -	\$ -	\$ 1,245,741
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (2,413,907)	\$ -	\$ -	\$ (2,413,907)
BEGINNING BALANCE	\$ 4,900,280			\$ 4,900,280
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 2,486,373	\$ -	\$ -	\$ 2,486,373
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts (9711-9739)	\$ -	\$ -	\$ -	\$ -
Restricted Amounts (9740)	\$ 2,486,373	\$ -	\$ -	\$ 2,486,373
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ -
Assigned Amounts (9775-9780)	\$ -	\$ -	\$ -	\$ -
Unassigned Amount (9790)				

* Please see question on page 7.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Santa Cruz County Office of Education

Combined General Fund

Bargaining Unit:

California Schools Employees Association Chapter 484

	Column 1	Column 2	Column 3	Column 4
	Proposed 2022-23 Adopted Budget Includes Settlement (6/30/2022)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Local Control Funding Formula (8010-8099)	\$ 28,928,775	\$ -	\$ -	\$ 28,928,775
Remaining Revenues (8100-8799)	\$ 28,018,188	\$ -	\$ -	\$ 28,018,188
TOTAL REVENUES	\$ 56,946,963	\$ -	\$ -	\$ 56,946,963
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 13,153,374	\$ -	\$ -	\$ 13,153,374
Classified Salaries (2000-2999)	\$ 15,235,143	\$ -	\$ -	\$ 15,235,143
Employee Benefits (3000-3999)	\$ 17,010,105	\$ -	\$ -	\$ 17,010,105
Books and Supplies (4000-4999)	\$ 1,937,279	\$ -	\$ -	\$ 1,937,279
Services, Other Operating Expenses (5000-5999)	\$ 9,583,429	\$ -	\$ -	\$ 9,583,429
Capital Outlay (6000-6599)	\$ 485,120	\$ -	\$ -	\$ 485,120
Other Outgo (7100-7299) (7400-7499)	\$ 5,124,756	\$ -	\$ -	\$ 5,124,756
Direct Support/Indirect Cost (7300-7399)	\$ (140,884)	\$ -	\$ -	\$ (140,884)
Other Adjustments				
TOTAL EXPENDITURES	\$ 62,388,322	\$ -	\$ -	\$ 62,388,322
OPERATING SURPLUS (DEFICIT)	\$ (5,441,358)	\$ -	\$ -	\$ (5,441,358)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ -	\$ -	\$ -	\$ -
CONTRIBUTIONS (8980-8999)	\$ -	\$ -	\$ -	\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (5,441,358)	\$ -	\$ -	\$ (5,441,358)
BEGINNING BALANCE	\$ 32,348,104			\$ 32,348,104
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 26,906,746	\$ -	\$ -	\$ 26,906,746
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts (9711-9739)	\$ -	\$ -	\$ -	\$ -
Restricted Amounts (9740)	\$ 2,486,373	\$ -	\$ -	\$ 2,486,373
Reserves for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	\$ 2,486,373
Committed Amounts (9750-9760)	\$ 1,200,000	\$ -	\$ -	\$ 1,200,000
Assigned Amounts (9775-9780)	\$ 23,220,373	\$ -	\$ -	\$ 23,220,373
Unassigned Amount (9790)	\$ (0)	\$ -	\$ -	\$ (0)
Unassigned Amount - Restricted (9790)				
Reserve for Economic Uncertainties Percentage	0.00%			3.99%

* Please see question on page 7.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund:	09 Charter			
Enter Bargaining Unit:	California Schools Employees Association Chapter 484			
	Column 1	Column 2	Column 3	Column 4
	Proposed 2022-23 Adopted Budget Includes Settlement (6/30/2022)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Local Control Funding Formula (8010-8099)	\$ 1,476,937.00			\$ 1,476,937.00
Remaining Revenues (8100-8799)	\$ 722,015.56			\$ 722,015.56
TOTAL REVENUES	\$ 2,198,952.56	\$ -	\$ -	\$ 2,198,952.56
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 698,209.92			\$ 698,209.92
Classified Salaries (2000-2999)	\$ 288,614.01			\$ 288,614.01
Employee Benefits (3000-3999)	\$ 580,222.69			\$ 580,222.69
Books and Supplies (4000-4999)	\$ 212,446.40			\$ 212,446.40
Services, Other Operating Expenses (5000-5999)	\$ 204,412.67			\$ 204,412.67
Capital Outlay (6000-6599)				\$ -
Other Outgo (7100-7299) (7400-7499)				\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 18,542.32			\$ 18,542.32
Other Adjustments				
TOTAL EXPENDITURES	\$ 2,002,448.01	\$ -	\$ -	\$ 2,002,448.01
OPERATING SURPLUS (DEFICIT)	\$ 196,504.55	\$ -	\$ -	\$ 196,504.55
TRANSFERS IN & OTHER SOURCES (8910-8979)				\$ -
TRANSFERS OUT & OTHER USES (7610-7699)				\$ -
CONTRIBUTIONS (8980-8999)				\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ 196,504.55	\$ -	\$ -	\$ 196,504.55
BEGINNING BALANCE	\$ 631,440.69			\$ 631,440.69
Prior-Year Adjustments/Restatements (9793/9795)				\$ -
CURRENT-YEAR ENDING BALANCE	\$ 827,945.24	\$ -	\$ -	\$ 827,945.00
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts (9711-9739)				\$ -
Restricted Amounts (9740)	\$ 35,573.87			\$ 35,573.87
Reserves for Economic Uncertainties (9789)				\$ -
Committed Amounts (9750-9760)				\$ -
Assigned Amounts (9775-9780)	\$ 792,371.37			\$ 792,371.37
Unassigned Amount (9790)	\$ -	\$ -	\$ -	\$ -
Unassigned Amount - Restricted (9790)				\$ -
Reserve for Economic Uncertainties Percentage				

* Please see question on page 7.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund:	11 Adult Education			
Enter Bargaining Unit:	California Schools Employees Association Chapter 484			
	Column 1	Column 2	Column 3	Column 4
	Proposed 2022-23 Adopted Budget Includes Settlement (6/30/2022)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Local Control Funding Formula (8010-8099)	\$ -			\$ -
Remaining Revenues (8100-8799)	\$ 72,834.00			\$ 72,834.00
TOTAL REVENUES	\$ 72,834.00	\$ -	\$ -	\$ 72,834.00
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 43,667.60			\$ 43,667.60
Classified Salaries (2000-2999)	\$ 7,583.81			\$ 7,583.81
Employee Benefits (3000-3999)	\$ 31,929.76			\$ 31,929.76
Books and Supplies (4000-4999)	\$ 3,008.74			\$ 3,008.74
Services, Other Operating Expenses (5000-5999)	\$ -			\$ -
Capital Outlay (6000-6599)				\$ -
Other Outgo (7100-7299) (7400-7499)				\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 4,166.38			\$ 4,166.38
Other Adjustments				
TOTAL EXPENDITURES	\$ 90,356.29	\$ -	\$ -	\$ 90,356.29
OPERATING SURPLUS (DEFICIT)	\$ (17,522.29)	\$ -	\$ -	\$ (17,522.29)
TRANSFERS IN & OTHER SOURCES (8910-8979)				\$ -
TRANSFERS OUT & OTHER USES (7610-7699)				\$ -
CONTRIBUTIONS (8980-8999)				\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (17,522.29)	\$ -	\$ -	\$ (17,522.29)
BEGINNING BALANCE	\$ 20,876.61			\$ 20,876.61
Prior-Year Adjustments/Restatements (9793/9795)				\$ -
CURRENT-YEAR ENDING BALANCE	\$ 3,354.32	\$ -	\$ -	\$ 3,354.00
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts (9711-9739)				\$ -
Restricted Amounts (9740)	\$ 2,210.82			\$ 2,210.82
Reserves for Economic Uncertainties (9789)	\$ -			\$ -
Committed Amounts (9750-9760)				\$ -
Assigned Amounts (9775-9780)	\$ 1,143.50			\$ 1,143.50
Unassigned Amount (9790)	\$ -	\$ -	\$ -	\$ -
Unassigned Amount - Restricted (9790)				\$ -
Reserve for Economic Uncertainties Percentage				

* Please see question on page 7.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund:	12 Child Development			
Enter Bargaining Unit:	California Schools Employees Association Chapter 484			
	Column 1	Column 2	Column 3	Column 4
	Proposed 2022-23 Adopted Budget Includes Settlement (6/30/2022)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Local Control Funding Formula (8010-8099)	\$ -			\$ -
Remaining Revenues (8100-8799)	\$ 1,466,927.71			\$ 1,466,927.71
TOTAL REVENUES	\$ 1,466,927.71	\$ -	\$ -	\$ 1,466,927.71
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ -			\$ -
Classified Salaries (2000-2999)	\$ 437,509.13			\$ 437,509.13
Employee Benefits (3000-3999)	\$ 278,477.32			\$ 278,477.32
Books and Supplies (4000-4999)	\$ 86,806.35			\$ 86,806.35
Services, Other Operating Expenses (5000-5999)	\$ 585,960.85			\$ 585,960.85
Capital Outlay (6000-6599)				\$ -
Other Outgo (7100-7299) (7400-7499)				\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 118,174.06			\$ 118,174.06
Other Adjustments				
TOTAL EXPENDITURES	\$ 1,506,927.71	\$ -	\$ -	\$ 1,506,927.71
OPERATING SURPLUS (DEFICIT)	\$ (40,000.00)	\$ -	\$ -	\$ (40,000.00)
TRANSFERS IN & OTHER SOURCES (8910-8979)				\$ -
TRANSFERS OUT & OTHER USES (7610-7699)				\$ -
CONTRIBUTIONS (8980-8999)				\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (40,000.00)	\$ -	\$ -	\$ (40,000.00)
BEGINNING BALANCE	\$ 88,541.17			\$ 88,541.17
Prior-Year Adjustments/Restatements (9793/9795)				\$ -
CURRENT-YEAR ENDING BALANCE	\$ 48,541.17	\$ -	\$ -	\$ 48,541.00
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts (9711-9739)				\$ -
Restricted Amounts (9740)	\$ 47,690.81			\$ 47,690.81
Reserves for Economic Uncertainties (9789)	\$ -			\$ -
Committed Amounts (9750-9760)				\$ -
Assigned Amounts (9775-9780)	\$ 850.36			\$ 850.36
Unassigned Amount (9790)	\$ -	\$ -	\$ -	\$ -
Unassigned Amount - Restricted (9790)				\$ -
Reserve for Economic Uncertainties Percentage				

* Please see question on page 7.

I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Santa Cruz County Office of Education

MYP - Unrestricted General Fund

Enter Bargaining Unit:

California Schools Employees Association Chapter 484

	2022-23	2023-24	2024-25
	Total Current Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
Local Control Funding Formula (8010-8099)	\$ 21,186,880	\$ 21,389,071	\$ 22,328,813
Remaining Revenues (8100-8799)	\$ 6,023,194	\$ 6,023,194	\$ 6,023,194
TOTAL REVENUES	\$ 27,210,074	\$ 27,412,266	\$ 28,352,007
EXPENDITURES			
Certificated Salaries (1000-1999)	\$ 6,835,270	\$ 6,910,161	\$ 7,106,729
Classified Salaries (2000-2999)	\$ 7,033,835	\$ 7,196,157	\$ 7,335,844
Employee Benefits (3000-3999)	\$ 7,756,303	\$ 8,031,066	\$ 8,265,024
Books and Supplies (4000-4999)	\$ 772,388	\$ 773,905	\$ 774,285
Services, Other Operating Expenses (5000-5999)	\$ 4,126,491	\$ 3,661,919	\$ 3,812,958
Capital Outlay (6000-6999)	\$ 100,000	\$ 35,000	\$ 35,000
Other Outgo (7100-7299) (7400-7499)	\$ 4,500,000	\$ 4,500,000	\$ 4,500,000
Direct Support/Indirect Cost (7300-7399)	\$ (2,132,502)	\$ (1,828,202)	\$ (1,718,291)
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 28,991,785	\$ 29,280,007	\$ 30,111,550
OPERATING SURPLUS (DEFICIT)	\$ (1,781,710)	\$ (1,867,741)	\$ (1,759,543)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ -	\$ -	\$ -
CONTRIBUTIONS (8980-8999)	\$ (1,245,741)	\$ (1,034,885)	\$ (1,059,831)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (3,027,451)	\$ (2,902,626)	\$ (2,819,374)
BEGINNING BALANCE	\$ 27,447,824	\$ 24,420,373	\$ 21,517,746
CURRENT-YEAR ENDING BALANCE	\$ 24,420,373	\$ 21,517,746	\$ 18,698,372
COMPONENTS OF ENDING BALANCE:			
Nonspendable Amounts (9711-9739)	\$ -	\$ -	\$ -
Restricted Amounts (9740)	\$ -	\$ -	\$ -
Reserves for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
Committed Amounts (9750-9760)	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Assigned Amounts (9780)	\$ 23,220,373	\$ 20,317,746	\$ 17,498,372
Unassigned Amount Unrestricted (9790)	\$ (0)	\$ -	\$ -
Unassigned Amount - Restricted (9790)			

I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Santa Cruz County Office of Education

MYP - Restricted General Fund

Enter Bargaining Unit:

California Schools Employees Association Chapter 484

	2022-23	2023-24	2024-25
	Total Current Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
Local Control Funding Formula (8010-8099)	\$ 7,741,895	\$ 8,158,409	\$ 8,486,377
Remaining Revenues (8100-8799)	\$ 21,994,994	\$ 19,845,499	\$ 18,397,090
TOTAL REVENUES	\$ 29,736,889	\$ 28,003,908	\$ 26,883,467
EXPENDITURES			
Certificated Salaries (1000-1999)	\$ 6,318,104	\$ 5,773,457	\$ 5,365,946
Classified Salaries (2000-2999)	\$ 8,201,308	\$ 7,576,421	\$ 7,271,594
Employee Benefits (3000-3999)	\$ 9,253,802	\$ 9,103,197	\$ 8,819,379
Books and Supplies (4000-4999)	\$ 1,164,891	\$ 783,736	\$ 622,185
Services, Other Operating Expenses (5000-5999)	\$ 5,456,937	\$ 4,195,757	\$ 3,940,601
Capital Outlay (6000-6999)	\$ 385,120	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ 624,756	\$ 624,756	\$ 624,756
Direct Support/Indirect Cost (7300-7399)	\$ 1,991,618	\$ 1,687,318	\$ 1,577,407
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 33,396,537	\$ 29,744,642	\$ 28,221,868
OPERATING SURPLUS (DEFICIT)	\$ (3,659,648)	\$ (1,740,734)	\$ (1,338,401)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ -	\$ -	\$ -
CONTRIBUTIONS (8980-8999)	\$ 1,245,741	\$ 1,034,885	\$ 1,059,831
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (2,413,907)	\$ (705,849)	\$ (278,570)
BEGINNING BALANCE	\$ 4,900,280	\$ 2,486,373	\$ 1,780,524
CURRENT-YEAR ENDING BALANCE	\$ 2,486,373	\$ 1,780,524	\$ 1,501,954
COMPONENTS OF ENDING BALANCE:			
Nonspendable Amounts (9711-9739)	\$ -	\$ -	\$ -
Restricted Amounts (9740)	\$ 2,486,373	\$ 1,780,524	\$ 1,501,954
Reserves for Economic Uncertainties (9789)			
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -
Assigned Amounts (9775-9780)	\$ -	\$ -	\$ -
Unassigned Amount Unrestricted (9790)			
Unassigned Amount - Restricted (9790)			

I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Santa Cruz County Office of Education

MYP - Combined General Fund

Enter Bargaining Unit:

California Schools Employees Association Chapter 484

	2022-23	2023-24	2024-25
	Total Current Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
Local Control Funding Formula (8010-8099)	\$ 28,928,775	\$ 29,547,480	\$ 30,815,190
Remaining Revenues (8100-8799)	\$ 28,018,188	\$ 25,868,693	\$ 24,420,284
TOTAL REVENUES	\$ 56,946,963	\$ 55,416,173	\$ 55,235,473
EXPENDITURES			
Certificated Salaries (1000-1999)	\$ 13,153,374	\$ 12,683,618	\$ 12,472,675
Classified Salaries (2000-2999)	\$ 15,235,143	\$ 14,772,578	\$ 14,607,438
Employee Benefits (3000-3999)	\$ 17,010,105	\$ 17,134,263	\$ 17,084,403
Books and Supplies (4000-4999)	\$ 1,937,279	\$ 1,557,641	\$ 1,396,470
Services, Other Operating Expenses (5000-5999)	\$ 9,583,429	\$ 7,857,676	\$ 7,753,559
Capital Outlay (6000-6999)	\$ 485,120	\$ 35,000	\$ 35,000
Other Outgo (7100-7299) (7400-7499)	\$ 5,124,756	\$ 5,124,756	\$ 5,124,756
Direct Support/Indirect Cost (7300-7399)	\$ (140,884)	\$ (140,884)	\$ (140,884)
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 62,388,322	\$ 59,024,649	\$ 58,333,417
OPERATING SURPLUS (DEFICIT)	\$ (5,441,358)	\$ (3,608,475)	\$ (3,097,944)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ -	\$ -	\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (5,441,358)	\$ (3,608,475)	\$ (3,097,944)
BEGINNING BALANCE	\$ 32,348,104	\$ 26,906,746	\$ 23,298,270
CURRENT-YEAR ENDING BALANCE	\$ 26,906,746	\$ 23,298,270	\$ 20,200,326
COMPONENTS OF ENDING BALANCE:			
Nonspendable Amounts (9711-9739)	\$ -	\$ -	\$ -
Restricted Amounts (9740)	\$ 2,486,373	\$ 1,780,524	\$ 1,501,954
Reserves for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
Committed Amounts (9750-9760)	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Assigned Amounts (9775-9780)	\$ 23,220,373	\$ 20,317,746	\$ 17,498,372
Unassigned Amount Unrestricted (9790)	\$ (0)	\$ -	\$ -
Unassigned Amount - Restricted (9790)			

J. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2022-23	2023-24	2024-25
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 62,388,321.63	\$ 59,024,648.59	\$ 58,333,417.29
b.	State Standard Minimum Reserve Percentage for this District:	3%	3%	3%
c.	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b. OR \$75,000.)	\$ 1,871,650	\$ 1,770,739	\$ 1,750,003

2. Budgeted **Unrestricted** Reserve (After Impact of Proposed Agreement)

a.	General Fund Budgeted Unrestricted Reserve for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
b.	General Fund Budgeted Unrestricted Unassigned Amount (9790)	\$ (0.00)	\$ -	\$ -
c.	Special Reserve Fund (Fund 17) Budgeted Reserves for Economic Uncertainties (9789)	\$ 2,669,164.26	\$ 2,679,164.00	\$ 2,689,164.00
d.	Special Reserve Fund (Fund 17) Budgeted Unassigned Amount (9790)	\$ -	\$ -	\$ -
g.	Total Available Reserves	\$ 2,669,164.26	\$ 2,679,164.00	\$ 2,689,164.00
h.	Reserve for Economic Uncertainties Percentage	4.28%	4.54%	4.61%

3. Do unrestricted reserves meet the state minimum reserve amount?

2022-23

Yes

☒

No

☐

2023-24

Yes

☒

No

☐

2024-25

Yes

☒

No

☐

4. If not, how do you plan to restore your reserves?

N/A.

5. Total

Compensation Increase in Section A, Line 5, Page 1 (i.e., increase was partially budgeted), explain the variance below:

The cost of the negotiated increases have been included in the 2022-23 Adopted Budget. No further budget revisions are necessary to cover these costs.

6. Please include any additional comments and explanations of Page 4 as necessary or any other information that you want to provide to assist us in our analysis.

L. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF COLLECTIVE BARGAINING AGREEMENT

The disclosure document must be signed by the district Superintendent and Chief Business Officer at the time of public disclosure.

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Chief Business Officer of the Santa Cruz County Office of Education, hereby certify that the County Office can meet the costs incurred under the Collective Bargaining Agreement between the County Office and the Classified Service Employees Association, during the term of the agreement from July 1, 2022 to June 30, 2023.

The budget revisions necessary to meet the costs of the agreement in each year of its term are as follows:

Budget Adjustment Categories:

Unrestricted Revenues/Other Financing Sources

**Budget Adjustment
Increase (Decrease)**

\$ -

Unrestricted Expenditures/Other Financing Uses

\$ -

Unrestricted Ending Balance Increase (Decrease)

\$ -

Restricted Revenues/Other Financing Sources

\$ -

Restricted Expenditures/Other Financing Uses

\$ -

Restricted Ending Balance Increase (Decrease)

\$ -

N/A X (No budget revisions necessary)



District Superintendent
(Signature)

6/23/2022

Date



Chief Business Officer
(Signature)

6/23/2022

Date

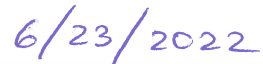
M. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent or designee at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Section 3547.5.



District Superintendent (or Designee)
(Signature)



Date

Melissa Lopez

Contact Person

831-466-5616

Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on June 30, 2022, took action to approve the proposed Agreement with Chapter 484 of the California School Employees Association.

President (or Clerk), Governing Board
(Signature)

Date

Special Note: The Santa Cruz County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.



SANTA CRUZ
COUNTY OFFICE OF
EDUCATION
DR. FARIS SABBAH • SUPERINTENDENT OF SCHOOLS

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 10.5

Board Meeting Date: June 30, 2022

☐

Action

☒

Information

TO: Santa Cruz County Board of Education

FROM: Liann Reyes, Deputy Superintendent, Business Services

SUBJECT: Public Disclosure: SCCEA Collective Bargaining Agreement

BACKGROUND

Government Code Section 3547.5 requires that before a public school employer enters into a written agreement with an exclusive representative, the major provisions of the agreement shall be disclosed in a public meeting.

FUNDING IMPLICATIONS

Included herein the presentation.

RECOMMENDATION

Receive Disclosure

**Santa Cruz County Office of Education
Business Services Department**

**PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT
in Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449**

Name of School District: Santa Cruz County Office of Education
Name of Bargaining Unit: Santa Cruz County Education Association
Certificated or Classified: Certificated

The proposed agreement covers the period beginning: July 1, 2022 and ending: June 30, 2023
(date) (date)

The Governing Board will act upon this agreement on: June 30, 2022
(date)

Note: This form, along with a copy of the proposed agreement, must be submitted to the county office at least ten (10) working days prior to the date the governing board will take action.

A. Proposed Change in Compensation

Compensation	Annual Cost Prior to Proposed Agreement FY 2021/22	Fiscal Impact of Proposed Agreement		
		Year 1 Increase/(Decrease) FY 2022/23	Year 2 Increase/(Decrease) FY 2023/24	Year 3 Increase/(Decrease) FY 2024/25
1 Salary Schedule Increase (Decrease)	\$7,736,853	\$270,790	\$0	
		3.50%	0.00%	0.00%
2 Step and Column - Increase (Decrease) Due to movement plus any changes due to settlement		\$0		
		0.00%	0.00%	0.00%
3 Other Compensation - Increase (Decrease)(Stipends, Bonuses, Longevity, Overtime, etc.)	\$0	\$170,182	\$0	
**Included in base above				
Description of other compensation: \$2,000 one-time stipend to all certificated bargaining unit members.				
4 Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicate etc.	\$1,919,932	\$112,960	\$0	
		5.88%	0.00%	0.00%
5 Health/Welfare Plans	\$1,877,224	\$55,027		
		2.93%	0.00%	0.00%
6 Total Compensation - Increase (Decrease) (Total Lines 1-5)	\$11,534,010	\$608,959	\$0	\$0
7 Total Number of Represented Employees (Use FTEs if appropriate)	89.91			
8 Total Compensation Average Cost per Employee	\$ 128,283.95	\$ 6,772.98	\$ -	\$ -
		5.28%	0.00%	0.00%

9. What was the negotiated percentage increase approved? For example, if the increase in "Year 1" was for less than a full year, what is the annualized percentage of that increase for "Year 1"?

A 3.5% increase will be applied to the salary schedule, effective July 1, 2022. Additionally a one-time payment of \$2,000 will be paid to all employees, who were employed as of May 27, 2022 and is prorated by the number of months worked during 2021-22 for employees who started after July 1, 2021.

10. Were any additional steps, columns, or ranges added to the schedules? (If yes, please explain.)

No.

11. Please include comments and explanations as necessary.

12. Does this bargaining unit have a negotiated cap for Health and Welfare benefits? Yes ☒ No ☐

If yes, please describe the cap amount.

A 2.95% increase to the health and welfare cap was provided, based off of the high HMO plan.

B. Proposed Negotiated Changes in Noncompensation Items (i.e., class size adjustments, etc.)

C. What are the specific impacts on instructional and support programs to accommodate the settlement?

Please indicate the status of these changes: 1) planning stage, 2) in-progress, or 3) adopted. Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

D. What contingency language is included in the proposed agreement? Include specific areas identified reopeners, applicable fiscal years, and specific contingency language.

None.

E. Will this agreement create, increase or decrease deficit spending in the current or subsequent year(s)?

"Deficit spending" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If yes, explain the amounts and justification for doing so.

The costs of this agreement have been built into the 2022-23 Adopted Budget as well as both future years included in the current MYP. This increased deficit budgeting.

F. Describe other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc. Please disclose any other components of the agreement which may or may not affect the district's fund balance in future years.

G. Source of Funding for Proposed Agreement

1. Current Year

LCFF Revenue and program revenue as appropriate. The one-time stipends are being paid using restricted, one-time funds.

2. If this is a single year agreement, how will the on-going cost of the proposed agreement be funded in subsequent years (i.e., what will allow the district to afford this contract)?

LCFF Revenue and program revenue as appropriate.

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Santa Cruz County Office of Education

Unrestricted General Fund

Bargaining Unit:

Santa Cruz County Education Association

	Column 1	Column 2	Column 3	Column 4
	Proposed 2022-23 Adopted Budget Includes Settlement (6/30/2022)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Local Control Funding Formula (8010-8099)	\$ 21,186,880	\$ -	\$ -	\$ 21,186,880
Remaining Revenues (8100-8799)	\$ 6,023,194	\$ -	\$ -	\$ 6,023,194
TOTAL REVENUES	\$ 27,210,074	\$ -	\$ -	\$ 27,210,074
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 6,835,270	\$ -	\$ -	\$ 6,835,270
Classified Salaries (2000-2999)	\$ 7,033,835	\$ -	\$ -	\$ 7,033,835
Employee Benefits (3000-3999)	\$ 7,756,303	\$ -	\$ -	\$ 7,756,303
Books and Supplies (4000-4999)	\$ 772,388	\$ -	\$ -	\$ 772,388
Services, Other Operating Expenses (5000-5999)	\$ 4,126,491	\$ -	\$ -	\$ 4,126,491
Capital Outlay (6000-6599)	\$ 100,000	\$ -	\$ -	\$ 100,000
Other Outgo (7100-7299) (7400-7499)	\$ 4,500,000	\$ -	\$ -	\$ 4,500,000
Direct Support/Indirect Cost (7300-7399)	\$ (2,132,502)	\$ -	\$ -	\$ (2,132,502)
Other Adjustments				
TOTAL EXPENDITURES	\$ 28,991,785	\$ -	\$ -	\$ 28,991,785
OPERATING SURPLUS (DEFICIT)	\$ (1,781,710)	\$ -	\$ -	\$ (1,781,710)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -		\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ -	\$ -	\$ -	\$ -
CONTRIBUTIONS (8980-8999)	\$ (1,245,741)	\$ -	\$ -	\$ (1,245,741)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (3,027,451)	\$ -	\$ -	\$ (3,027,451)
BEGINNING BALANCE	\$ 27,447,824	\$ -		\$ 27,447,824
Prior-Year Adjustments/Restatements (9793/9795)	\$ -	\$ -		\$ -
CURRENT-YEAR ENDING BALANCE	\$ 24,420,373	\$ -	\$ -	\$ 24,420,373
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts (9711-9739)	\$ -	\$ -	\$ -	\$ -
Restricted Amounts (9740)	\$ -	\$ -	\$ -	\$ -
Reserves for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	\$ -
Committed Amounts (9750-9760)	\$ 1,200,000	\$ -	\$ -	\$ 1,200,000
Assigned Amounts (9780)	\$ 23,220,373	\$ -	\$ -	\$ 23,220,373
Unassigned Amount (9790)	\$ (0)	\$ -	\$ -	\$ (0)

* Please see question on page 7.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Santa Cruz County Office of Education

Restricted General Fund

Bargaining Unit:

Santa Cruz County Education Association

	Column 1	Column 2	Column 3	Column 4
	Proposed 2022-23 Adopted Budget Includes Settlement (6/30/2022)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Local Control Funding Formula (8010-8099)	\$ 7,741,895	\$ -	\$ -	\$ 7,741,895
Remaining Revenues (8100-8799)	\$ 21,994,994	\$ -	\$ -	\$ 21,994,994
TOTAL REVENUES	\$ 29,736,889	\$ -	\$ -	\$ 29,736,889
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 6,318,104	\$ -	\$ -	\$ 6,318,104
Classified Salaries (2000-2999)	\$ 8,201,308	\$ -	\$ -	\$ 8,201,308
Employee Benefits (3000-3999)	\$ 9,253,802	\$ -	\$ -	\$ 9,253,802
Books and Supplies (4000-4999)	\$ 1,164,891	\$ -	\$ -	\$ 1,164,891
Services, Other Operating Expenses (5000-5999)	\$ 5,456,937	\$ -	\$ -	\$ 5,456,937
Capital Outlay (6000-6599)	\$ 385,120	\$ -	\$ -	\$ 385,120
Other Outgo (7100-7299) (7400-7499)	\$ 624,756	\$ -	\$ -	\$ 624,756
Direct Support/Indirect Cost (7300-7399)	\$ 1,991,618	\$ -	\$ -	\$ 1,991,618
Other Adjustments				
TOTAL EXPENDITURES	\$ 33,396,537	\$ -	\$ -	\$ 33,396,537
OPERATING SURPLUS (DEFICIT)	\$ (3,659,648)	\$ -	\$ -	\$ (3,659,648)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ -	\$ -	\$ -	\$ -
CONTRIBUTIONS (8980-8999)	\$ 1,245,741	\$ -	\$ -	\$ 1,245,741
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (2,413,907)	\$ -	\$ -	\$ (2,413,907)
BEGINNING BALANCE	\$ 4,900,280			\$ 4,900,280
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 2,486,373	\$ -	\$ -	\$ 2,486,373
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts (9711-9739)	\$ -	\$ -	\$ -	\$ -
Restricted Amounts (9740)	\$ 2,486,373	\$ -	\$ -	\$ 2,486,373
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ -
Assigned Amounts (9775-9780)	\$ -	\$ -	\$ -	\$ -
Unassigned Amount (9790)				

* Please see question on page 7.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Santa Cruz County Office of Education

Combined General Fund

Bargaining Unit:

Santa Cruz County Education Association

	Column 1	Column 2	Column 3	Column 4
	Proposed 2022-23 Adopted Budget Includes Settlement (6/30/2022)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Local Control Funding Formula (8010-8099)	\$ 28,928,775	\$ -	\$ -	\$ 28,928,775
Remaining Revenues (8100-8799)	\$ 28,018,188	\$ -	\$ -	\$ 28,018,188
TOTAL REVENUES	\$ 56,946,963	\$ -	\$ -	\$ 56,946,963
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 13,153,374	\$ -	\$ -	\$ 13,153,374
Classified Salaries (2000-2999)	\$ 15,235,143	\$ -	\$ -	\$ 15,235,143
Employee Benefits (3000-3999)	\$ 17,010,105	\$ -	\$ -	\$ 17,010,105
Books and Supplies (4000-4999)	\$ 1,937,279	\$ -	\$ -	\$ 1,937,279
Services, Other Operating Expenses (5000-5999)	\$ 9,583,429	\$ -	\$ -	\$ 9,583,429
Capital Outlay (6000-6599)	\$ 485,120	\$ -	\$ -	\$ 485,120
Other Outgo (7100-7299) (7400-7499)	\$ 5,124,756	\$ -	\$ -	\$ 5,124,756
Direct Support/Indirect Cost (7300-7399)	\$ (140,884)	\$ -	\$ -	\$ (140,884)
Other Adjustments				
TOTAL EXPENDITURES	\$ 62,388,322	\$ -	\$ -	\$ 62,388,322
OPERATING SURPLUS (DEFICIT)	\$ (5,441,358)	\$ -	\$ -	\$ (5,441,358)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ -	\$ -	\$ -	\$ -
CONTRIBUTIONS (8980-8999)	\$ -	\$ -	\$ -	\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (5,441,358)	\$ -	\$ -	\$ (5,441,358)
BEGINNING BALANCE	\$ 32,348,104			\$ 32,348,104
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 26,906,746	\$ -	\$ -	\$ 26,906,746
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts (9711-9739)	\$ -	\$ -	\$ -	\$ -
Restricted Amounts (9740)	\$ 2,486,373	\$ -	\$ -	\$ 2,486,373
Reserves for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	\$ 2,486,373
Committed Amounts (9750-9760)	\$ 1,200,000	\$ -	\$ -	\$ 1,200,000
Assigned Amounts (9775-9780)	\$ 23,220,373	\$ -	\$ -	\$ 23,220,373
Unassigned Amount (9790)	\$ (0)	\$ -	\$ -	\$ (0)
Unassigned Amount - Restricted (9790)				
Reserve for Economic Uncertainties Percentage	0.00%			3.99%

* Please see question on page 7.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund:	09 Charter			
Enter Bargaining Unit:	Santa Cruz County Education Association			
	Column 1	Column 2	Column 3	Column 4
	Proposed 2022-23 Adopted Budget Includes Settlement (6/30/2022)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Local Control Funding Formula (8010-8099)	\$ 1,476,937.00			\$ 1,476,937.00
Remaining Revenues (8100-8799)	\$ 722,015.56			\$ 722,015.56
TOTAL REVENUES	\$ 2,198,952.56	\$ -	\$ -	\$ 2,198,952.56
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 698,209.92			\$ 698,209.92
Classified Salaries (2000-2999)	\$ 288,614.01			\$ 288,614.01
Employee Benefits (3000-3999)	\$ 580,222.69			\$ 580,222.69
Books and Supplies (4000-4999)	\$ 212,446.40			\$ 212,446.40
Services, Other Operating Expenses (5000-5999)	\$ 204,412.67			\$ 204,412.67
Capital Outlay (6000-6599)				\$ -
Other Outgo (7100-7299) (7400-7499)				\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 18,542.32			\$ 18,542.32
Other Adjustments				
TOTAL EXPENDITURES	\$ 2,002,448.01	\$ -	\$ -	\$ 2,002,448.01
OPERATING SURPLUS (DEFICIT)	\$ 196,504.55	\$ -	\$ -	\$ 196,504.55
TRANSFERS IN & OTHER SOURCES (8910-8979)				\$ -
TRANSFERS OUT & OTHER USES (7610-7699)				\$ -
CONTRIBUTIONS (8980-8999)				\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ 196,504.55	\$ -	\$ -	\$ 196,504.55
BEGINNING BALANCE	\$ 631,440.69			\$ 631,440.69
Prior-Year Adjustments/Restatements (9793/9795)				\$ -
CURRENT-YEAR ENDING BALANCE	\$ 827,945.24	\$ -	\$ -	\$ 827,945.00
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts (9711-9739)				\$ -
Restricted Amounts (9740)	\$ 35,573.87			\$ 35,573.87
Reserves for Economic Uncertainties (9789)				\$ -
Committed Amounts (9750-9760)				\$ -
Assigned Amounts (9775-9780)	\$ 792,371.37			\$ 792,371.37
Unassigned Amount (9790)	\$ -	\$ -	\$ -	\$ -
Unassigned Amount - Restricted (9790)				\$ -
Reserve for Economic Uncertainties Percentage				

* Please see question on page 7.

I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Santa Cruz County Office of Education

MYP - Unrestricted General Fund

Enter Bargaining Unit:

Santa Cruz County Education Association

	2022-23	2023-24	2024-25
	Total Current Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
Local Control Funding Formula (8010-8099)	\$ 21,186,880	\$ 21,389,071	\$ 22,328,813
Remaining Revenues (8100-8799)	\$ 6,023,194	\$ 6,023,194	\$ 6,023,194
TOTAL REVENUES	\$ 27,210,074	\$ 27,412,266	\$ 28,352,007
EXPENDITURES			
Certificated Salaries (1000-1999)	\$ 6,835,270	\$ 6,910,161	\$ 7,106,729
Classified Salaries (2000-2999)	\$ 7,033,835	\$ 7,196,157	\$ 7,335,844
Employee Benefits (3000-3999)	\$ 7,756,303	\$ 8,031,066	\$ 8,265,024
Books and Supplies (4000-4999)	\$ 772,388	\$ 773,905	\$ 774,285
Services, Other Operating Expenses (5000-5999)	\$ 4,126,491	\$ 3,661,919	\$ 3,812,958
Capital Outlay (6000-6999)	\$ 100,000	\$ 35,000	\$ 35,000
Other Outgo (7100-7299) (7400-7499)	\$ 4,500,000	\$ 4,500,000	\$ 4,500,000
Direct Support/Indirect Cost (7300-7399)	\$ (2,132,502)	\$ (1,828,202)	\$ (1,718,291)
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 28,991,785	\$ 29,280,007	\$ 30,111,550
OPERATING SURPLUS (DEFICIT)	\$ (1,781,710)	\$ (1,867,741)	\$ (1,759,543)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ -	\$ -	\$ -
CONTRIBUTIONS (8980-8999)	\$ (1,245,741)	\$ (1,034,885)	\$ (1,059,831)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (3,027,451)	\$ (2,902,626)	\$ (2,819,374)
BEGINNING BALANCE	\$ 27,447,824	\$ 24,420,373	\$ 21,517,746
CURRENT-YEAR ENDING BALANCE	\$ 24,420,373	\$ 21,517,746	\$ 18,698,372
COMPONENTS OF ENDING BALANCE:			
Nonspendable Amounts (9711-9739)	\$ -	\$ -	\$ -
Restricted Amounts (9740)	\$ -	\$ -	\$ -
Reserves for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
Committed Amounts (9750-9760)	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Assigned Amounts (9780)	\$ 23,220,373	\$ 20,317,746	\$ 17,498,372
Unassigned Amount Unrestricted (9790)	\$ (0)	\$ -	\$ -
Unassigned Amount - Restricted (9790)			

I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Santa Cruz County Office of Education		MYP - Restricted General Fund		
Enter Bargaining Unit:		Santa Cruz County Education Association		
	2022-23	2023-24	2024-25	
	Total Current Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement	
REVENUES				
Local Control Funding Formula (8010-8099)	\$ 7,741,895	\$ 8,158,409	\$ 8,486,377	
Remaining Revenues (8100-8799)	\$ 21,994,994	\$ 19,845,499	\$ 18,397,090	
TOTAL REVENUES	\$ 29,736,889	\$ 28,003,908	\$ 26,883,467	
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 6,318,104	\$ 5,773,457	\$ 5,365,946	
Classified Salaries (2000-2999)	\$ 8,201,308	\$ 7,576,421	\$ 7,271,594	
Employee Benefits (3000-3999)	\$ 9,253,802	\$ 9,103,197	\$ 8,819,379	
Books and Supplies (4000-4999)	\$ 1,164,891	\$ 783,736	\$ 622,185	
Services, Other Operating Expenses (5000-5999)	\$ 5,456,937	\$ 4,195,757	\$ 3,940,601	
Capital Outlay (6000-6999)	\$ 385,120	\$ -	\$ -	
Other Outgo (7100-7299) (7400-7499)	\$ 624,756	\$ 624,756	\$ 624,756	
Direct Support/Indirect Cost (7300-7399)	\$ 1,991,618	\$ 1,687,318	\$ 1,577,407	
Other Adjustments		\$ -	\$ -	
TOTAL EXPENDITURES	\$ 33,396,537	\$ 29,744,642	\$ 28,221,868	
OPERATING SURPLUS (DEFICIT)	\$ (3,659,648)	\$ (1,740,734)	\$ (1,338,401)	
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -	\$ -	
TRANSFERS OUT & OTHER USES (7610-7699)	\$ -	\$ -	\$ -	
CONTRIBUTIONS (8980-8999)	\$ 1,245,741	\$ 1,034,885	\$ 1,059,831	
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (2,413,907)	\$ (705,849)	\$ (278,570)	
BEGINNING BALANCE	\$ 4,900,280	\$ 2,486,373	\$ 1,780,524	
CURRENT-YEAR ENDING BALANCE	\$ 2,486,373	\$ 1,780,524	\$ 1,501,954	
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts (9711-9739)	\$ -	\$ -	\$ -	
Restricted Amounts (9740)	\$ 2,486,373	\$ 1,780,524	\$ 1,501,954	
Reserves for Economic Uncertainties (9789)				
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	
Assigned Amounts (9775-9780)	\$ -	\$ -	\$ -	
Unassigned Amount Unrestricted (9790)				
Unassigned Amount - Restricted (9790)				

I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Santa Cruz County Office of Education

MYP - Combined General Fund

Enter Bargaining Unit:

Santa Cruz County Education Association

	2022-23	2023-24	2024-25
	Total Current Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
Local Control Funding Formula (8010-8099)	\$ 28,928,775	\$ 29,547,480	\$ 30,815,190
Remaining Revenues (8100-8799)	\$ 28,018,188	\$ 25,868,693	\$ 24,420,284
TOTAL REVENUES	\$ 56,946,963	\$ 55,416,173	\$ 55,235,473
EXPENDITURES			
Certificated Salaries (1000-1999)	\$ 13,153,374	\$ 12,683,618	\$ 12,472,675
Classified Salaries (2000-2999)	\$ 15,235,143	\$ 14,772,578	\$ 14,607,438
Employee Benefits (3000-3999)	\$ 17,010,105	\$ 17,134,263	\$ 17,084,403
Books and Supplies (4000-4999)	\$ 1,937,279	\$ 1,557,641	\$ 1,396,470
Services, Other Operating Expenses (5000-5999)	\$ 9,583,429	\$ 7,857,676	\$ 7,753,559
Capital Outlay (6000-6999)	\$ 485,120	\$ 35,000	\$ 35,000
Other Outgo (7100-7299) (7400-7499)	\$ 5,124,756	\$ 5,124,756	\$ 5,124,756
Direct Support/Indirect Cost (7300-7399)	\$ (140,884)	\$ (140,884)	\$ (140,884)
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 62,388,322	\$ 59,024,649	\$ 58,333,417
OPERATING SURPLUS (DEFICIT)	\$ (5,441,358)	\$ (3,608,475)	\$ (3,097,944)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ -	\$ -	\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (5,441,358)	\$ (3,608,475)	\$ (3,097,944)
BEGINNING BALANCE	\$ 32,348,104	\$ 26,906,746	\$ 23,298,270
CURRENT-YEAR ENDING BALANCE	\$ 26,906,746	\$ 23,298,270	\$ 20,200,326
COMPONENTS OF ENDING BALANCE:			
Nonspendable Amounts (9711-9739)	\$ -	\$ -	\$ -
Restricted Amounts (9740)	\$ 2,486,373	\$ 1,780,524	\$ 1,501,954
Reserves for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
Committed Amounts (9750-9760)	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Assigned Amounts (9775-9780)	\$ 23,220,373	\$ 20,317,746	\$ 17,498,372
Unassigned Amount Unrestricted (9790)	\$ (0)	\$ -	\$ -
Unassigned Amount - Restricted (9790)			

J. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2022-23	2023-24	2024-25
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 62,388,321.63	\$ 59,024,648.59	\$ 58,333,417.29
b.	State Standard Minimum Reserve Percentage for this District:	3%	3%	3%
c.	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b. OR \$75,000.)	\$ 1,871,650	\$ 1,770,739	\$ 1,750,003

2. Budgeted **Unrestricted** Reserve (After Impact of Proposed Agreement)

a.	General Fund Budgeted Unrestricted Reserve for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
b.	General Fund Budgeted Unrestricted Unassigned Amount (9790)	\$ (0.00)	\$ -	\$ -
c.	Special Reserve Fund (Fund 17) Budgeted Reserves for Economic Uncertainties (9789)	\$ 2,669,164.26	\$ 2,679,164.00	\$ 2,689,164.00
d.	Special Reserve Fund (Fund 17) Budgeted Unassigned Amount (9790)	\$ -	\$ -	\$ -
g.	Total Available Reserves	\$ 2,669,164.26	\$ 2,679,164.00	\$ 2,689,164.00
h.	Reserve for Economic Uncertainties Percentage	4.28%	4.54%	4.61%

3. Do unrestricted reserves meet the state minimum reserve amount?

2022-23

Yes

☒

No

☐

2023-24

Yes

☒

No

☐

2024-25

Yes

☒

No

☐

4. If not, how do you plan to restore your reserves?

N/A.

5. Total

Compensation Increase in Section A, Line 5, Page 1 (i.e., increase was partially budgeted), explain the variance below:

The cost of the negotiated increases have been included in the 2022-23 Adopted Budget. No further budget revisions are necessary to cover these costs.

6. Please include any additional comments and explanations of Page 4 as necessary or any other information that you want to provide to assist us in our analysis.

L. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF COLLECTIVE BARGAINING AGREEMENT

The disclosure document must be signed by the district Superintendent and Chief Business Officer at the time of public disclosure.

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Chief Business Officer of the Santa Cruz County Office of Education, hereby certify that the County Office can meet the costs incurred under the Collective Bargaining Agreement between the County Office and the Santa Cruz County Education Association, during the term of the agreement from July 1, 2022 to June 30, 2023.

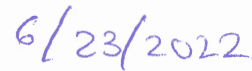
The budget revisions necessary to meet the costs of the agreement in each year of its term are as follows:

Budget Adjustment Categories:	Budget Adjustment Increase (Decrease)
<u>Unrestricted Revenues/Other Financing Sources</u>	<u>\$ -</u>
<u>Unrestricted Expenditures/Other Financing Uses</u>	<u>\$ -</u>
<u>Unrestricted Ending Balance Increase (Decrease)</u>	<u>\$ -</u>
<u>Restricted Revenues/Other Financing Sources</u>	<u>\$ -</u>
<u>Restricted Expenditures/Other Financing Uses</u>	<u>\$ -</u>
<u>Restricted Ending Balance Increase (Decrease)</u>	<u>\$ -</u>

N/A X (No budget revisions necessary)



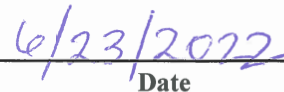
**District Superintendent
(Signature)**



Date



**Chief Business Officer
(Signature)**



Date

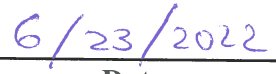
M. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent or designee at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Section 3547.5.



District Superintendent (or Designee)
(Signature)



Date

Melissa Lopez
Contact Person

831-466-5616
Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on June 30, 2022, took action to approve the proposed Agreement with Chapter 484 of the California School Employees Association.

President (or Clerk), Governing Board
(Signature)

Date

Special Note: The Santa Cruz County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.