

# **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:

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To update our mailing database, please complete the following:

Superintendent's  
Name: Dr. Faris Sabbah

Chief Business  
Official's Name: Liann Reyes

CBO's Title: Deputy Superintendent,  
Business 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	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?</li> </ul>	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
	Pensions	<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>	X	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: <ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> </ul>	X	

		<ul style="list-style-type: none"> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>	X	
			X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?</li> <li>Approval date for adoption of the LCAP or approval of an update to the LCAP:</li> </ul>		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
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
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:

<b>Budget Year (2022-23)</b>				
(historical average plus 2%):	<b>935.23</b>	<b>89.89</b>	<b>37,554.75</b>	<b>0.00</b>
<b>1st Subsequent Year (2023-24)</b>				
(historical average plus 4%):	<b>953.57</b>	<b>91.65</b>	<b>38,291.12</b>	<b>0.00</b>
<b>2nd Subsequent Year (2024-25)</b>				
(historical average plus 6%):	<b>971.90</b>	<b>93.41</b>	<b>39,027.49</b>	<b>0.00</b>

### 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)<sup>1</sup> plus or minus one percent.

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

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

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

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

NOTE: 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)
b2.	COLA amount (proxy for purposes of this criterion)
c.	Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)

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

Step 3 - Weighted Change in Population and Funding Level

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

0.00%	0.00%	0.00%
100.00%	100.00%	100.00%
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)
b.	Prior Year ADA (Funded)
c.	Difference (Step 1a minus Step 1b)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)

0.00	0	0.00	0.00
	0.00	0.00	0.00
	0.00	0.00	0.00
	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

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

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

Step 3 - Weighted Change in Population and Funding Level

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

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

V. Weighted Change

a.	Total weighted percent change (Step 3c in sections II, III and IV)
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Budget Year	1st Subsequent Year	2nd Subsequent Year
(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
<b>Excess Property Tax/Minimum State Aid Standard</b> (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%
<b>Standard:</b>		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
<b>Status:</b>		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	Status
	(Form MYP, Lines B1-B3)	Over Previous Year	
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%
<b>2. County Office's Other Revenues and Expenditures</b>			
<b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-8.34% to 11.66%</b>	<b>-8.21% to 11.79%</b>	<b>-5.71% to 14.29%</b>
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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
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 <sup>1</sup>	

	(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

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

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

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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup>, in two out of three prior fiscal years.

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

DATA ENTRY: All data  
are extracted or  
calculated.

		Third Prior Year (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			

(Line 2a plus Line 2b)		60,135,134.49	60,035,533.91	68,339,932.10
3.	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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<sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve

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

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

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	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 <sup>1</sup>	and Other Financing Uses <sup>2</sup>
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

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

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

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through

(Criterion 7A2b) if Criterion 7A, Line 1 is No:

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 <sup>3</sup>		Beginning Fund Balance	
	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
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			

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

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

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

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

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

N/A

**8. CRITERION: Reserves**

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

Percentage Level <sup>3</sup>	County Office Total Expenditures and Other Financing Uses <sup>3</sup>	
5% or \$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

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

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

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

	Budget Year (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
<b>County Office's Reserve Standard Percentage Level:</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>

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

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

All other data are extracted or calculated.

	Budget Year (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. <b>County Office's Reserve Standard</b> <b>(Greater of Line A5 or Line A6)</b>	<b>1,871,649.65</b>	<b>1,770,739.46</b>	<b>1,750,002.52</b>

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

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9):	Budget Year (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%
<b>County Office's Reserve Standard</b> <b>(Section 8A, Line 7):</b>	<b>1,871,649.65</b>	<b>1,770,739.46</b>	<b>1,750,002.52</b>
Status:	Met	Met	Met

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

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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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

- 1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that 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
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
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
<b>1b. Transfers In, County School Service Fund *</b>				
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
<b>1c. Transfers Out, County School Service Fund *</b>				
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
<b>1d. Impact of Capital Projects</b>				
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 commitments<sup>1</sup> 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. <sup>1</sup> 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 as of July 1, 2022-23
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)		
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 (2021-22) Annual Payment (P & I)	Budget Year (2022-23) Annual Payment (P & I)	1st Subsequent Year (2023-24) Annual Payment (P & I)	2nd Subsequent Year (2024-25) Annual Payment (P & I)
Type of Commitment (continued)				
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:	
	<p>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.</p>	

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 process 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)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
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%
<b>Classified (Non-management) Prior Year Settlements</b>			
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)
<b>Classified (Non-management) Step and Column Adjustments</b>			
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%
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
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)?

Total cost of salary settlement

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

Yes	Yes	Yes
372072	0	0
3.5%		

Negotiations Not Settled

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

N/A

4. Amount included for any tentative salary schedule increases

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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?
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

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

Yes	Yes	Yes
5.0%	5.0%	5.0%

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

Yes	Yes	Yes

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%
<b>G. ASSETS</b>									
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				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
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				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(G9 + H2) - (I6 + J2)			35,128,886.68	(5,213,713.99)	29,915,172.69				
<b>LCFF SOURCES</b>									
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%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	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%
<b>CERTIFICATED SALARIES</b>									
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
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%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	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%
<b>INTERFUND TRANSFERS OUT</b>									
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%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			209,044.06	196,504.55	-6.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			209,044.06	196,504.55	-6.0%
<b>F. FUND BALANCE, RESERVES</b>					
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%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			278,660.86		
<b>LCFF SOURCES</b>					
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%
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From					
Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	300,019.72	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%
<b>CERTIFICATED SALARIES</b>					

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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	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%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			209,044.06	196,504.55	-6.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			209,044.06	196,504.55	-6.0%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			290,282.00	290,282.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			290,282.00	290,282.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
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%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			3,696,421.37		
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from					
Federal Sources		8287	5,105,132.00	4,685,698.00	-8.2%
TOTAL, FEDERAL REVENUE			5,105,132.00	4,685,698.00	-8.2%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	11,907,776.00	9,889,505.00	-16.9%
10) TOTAL, EXPENDITURES			11,907,776.00	9,889,505.00	-16.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			290,282.00	290,282.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			290,282.00	290,282.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			824.75	(17,522.29)	-2,224.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			824.75	(17,522.29)	-2,224.6%
<b>F. FUND BALANCE, RESERVES</b>					
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%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			34,793.33		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	275,834.96	0.00	-100.0%
TOTAL, FEDERAL REVENUE			275,834.96	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					

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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			824.75	(17,522.29)	-2,224.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			824.75	(17,522.29)	-2,224.6%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			31,044.31	(40,000.00)	-228.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			31,044.31	(40,000.00)	-228.8%
<b>F. FUND BALANCE, RESERVES</b>					
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%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			(27,772.53)		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	464,403.08	523,631.86	12.8%
TOTAL, FEDERAL REVENUE			464,403.08	523,631.86	12.8%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	746,962.95	746,962.85	0.0%
TOTAL, OTHER STATE REVENUE			746,962.95	746,962.85	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	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%
<b>CERTIFICATED SALARIES</b>					

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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%



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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,297,487.58	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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			31,044.31	(40,000.00)	-228.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			31,044.31	(40,000.00)	-228.8%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(15,000.00)	2,575.00	-117.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			25,000.00	2,575.00	-89.7%
<b>F. FUND BALANCE, RESERVES</b>					
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%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			35,134.31		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
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%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	133,548.00	116,000.00	-13.1%
TOTAL, BOOKS AND SUPPLIES			133,548.00	116,000.00	-13.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	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%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					

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%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(15,000.00)	2,575.00	-117.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			25,000.00	2,575.00	-89.7%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(43,900.21)	(84,000.00)	91.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(43,900.21)	(84,000.00)	91.3%
<b>F. FUND BALANCE, RESERVES</b>					
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%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			1,047,365.68		
<b>LCFF SOURCES</b>					
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%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%

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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	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%
<b>CAPITAL OUTLAY</b>					
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
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			50,000.00	188,000.00	276.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(43,900.21)	(84,000.00)	91.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(43,900.21)	(84,000.00)	91.3%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,500.00	10,000.00	-13.0%
5) TOTAL, REVENUES			11,500.00	10,000.00	-13.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			11,500.00	10,000.00	-13.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			11,500.00	10,000.00	-13.0%
<b>F. FUND BALANCE, RESERVES</b>					
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%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			2,656,448.46		
<b>OTHER LOCAL REVENUE</b>					
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%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,500.00	10,000.00	-13.0%
5) TOTAL, REVENUES			11,500.00	10,000.00	-13.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			11,500.00	10,000.00	-13.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			11,500.00	10,000.00	-13.0%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,700.00	3,700.00	0.0%
5) TOTAL, REVENUES			3,700.00	3,700.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,700.00	3,700.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,700.00	3,700.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
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%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,119,027.43		
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,170.09		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%



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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,700.00	3,700.00	0.0%
5) TOTAL, REVENUES			3,700.00	3,700.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			3,700.00	3,700.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			3,700.00	3,700.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,198,000.00	1,460,000.00	21.9%
5) TOTAL, REVENUES			1,198,000.00	1,460,000.00	21.9%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			469,893.00	848,500.00	80.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			469,893.00	848,500.00	80.6%
<b>F. NET POSITION</b>					
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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			
10) TOTAL, ASSETS			13,376,086.49		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) 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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			13,376,086.49		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
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%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,198,000.00	1,460,000.00	21.9%
5) TOTAL, REVENUES			1,198,000.00	1,460,000.00	21.9%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			469,893.00	848,500.00	80.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			469,893.00	848,500.00	80.6%
<b>F. NET POSITION</b>					
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




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

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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

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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

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

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# Sources

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



# 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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
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>B. EXPENDITURES AND OTHER FINANCING USES</b>						
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)
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.						
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.						

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)
<b>1. Special Education Pass-through Exclusions</b>  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? <span style="float: right;">Yes</span> 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)						
<b>2. Special education pass-through funds</b>  (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
<b>2. County Office's Total Expenditures and Other Financing Uses</b>  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
<b>3. Calculating the Reserves</b> 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	06XX/1400	0830		33XX/65XX	CATS	8150	9XXX		
	General Unrestricted	Alternative Education	CTEP	Total Unrestricted	Special Education	Categoricals	Routine & Restricted Maintenance	Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	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
<b>Revenues</b>											
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
<b>Total Revenue</b>	<b>56,985,143</b>	<b>2,129,083</b>	<b>12,198,058</b>	<b>346,916</b>	<b>1,430,962</b>	<b>118,548</b>	<b>6,100</b>	<b>11,500</b>	<b>3,700</b>	<b>1,198,000</b>	<b>74,428,010</b>
<b>Expenditures</b>											
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)
<b>Total Expenditures</b>	<b>56,406,656</b>	<b>1,920,039</b>	<b>11,907,776</b>	<b>346,091</b>	<b>1,399,918</b>	<b>133,548</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>728,107</b>	<b>72,892,135</b>
<b>Interfund Transfers</b>											
Transfers In	-	-	-	-	-	40,000	-	-	-	-	40,000
Transfers Out	(40,000)	-	-	-	-	-	-	-	-	-	(40,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-
<b>Total Transfers</b>	<b>(40,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Balance</b>	<b>31,809,617</b>	<b>422,396</b>	<b>589,829</b>	<b>20,052</b>	<b>57,498</b>	<b>10</b>	<b>1,043,900</b>	<b>2,647,664</b>	<b>-</b>	<b>12,543,310</b>	<b>49,134,275</b>
<b>Audit Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Adjusted Beginning Balance</b>	<b>31,809,617</b>	<b>422,396</b>	<b>589,829</b>	<b>20,052</b>	<b>57,498</b>	<b>10</b>	<b>1,043,900</b>	<b>2,647,664</b>	<b>-</b>	<b>12,543,310</b>	<b>49,134,275</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>538,487</b>	<b>209,044</b>	<b>290,282</b>	<b>825</b>	<b>31,044</b>	<b>25,000</b>	<b>(43,900)</b>	<b>11,500</b>	<b>3,700</b>	<b>469,893</b>	<b>1,535,875</b>
<b>Ending Fund Balance</b>	<b>32,348,104</b>	<b>631,440</b>	<b>880,111</b>	<b>20,877</b>	<b>88,542</b>	<b>25,010</b>	<b>1,000,000</b>	<b>2,659,164</b>	<b>3,700</b>	<b>13,013,203</b>	<b>50,670,150</b>
<b>Components of Ending Fund Balance:</b>											
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 Unrestricted	Alternative Education	CTEP	Total Unrestricted		Special Education	Categoricals	Routine & Restricted Maintenance	Local Programs	Total Restricted	Total General Fund	
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  
GENERAL FUND SUMMARY 2023-24  
2022-23 ADOPTED BUDGET**

	Various	06XX	0830		33XX/65XX	Various	8150	9XXX		
	General Unrestricted	Alternative Education	CTEP	Total Unrestricted	Special Education	Categoricals	Routine & Restricted Maintenance	Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	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	06XX	0830		33XX/65XX	Various	8150	9XXX		
	General Unrestricted	Alternative Education	CTEP	Total Unrestricted	Special Education	Categoricals	Routine & Restricted Maintenance	Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	9,449,740	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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	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
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	<b>880.00</b>	<b>880.00</b>	<b>880.00</b>	<b>880.00</b>	<b>880.00</b>	<b>880.00</b>
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	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
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	<b>86.58</b>	<b>86.58</b>	<b>86.58</b>	<b>86.58</b>	<b>86.58</b>	<b>86.58</b>
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>966.58</b>	<b>966.58</b>	<b>966.58</b>	<b>966.58</b>	<b>966.58</b>	<b>966.58</b>
<b>4. Adults in Correctional Facilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>5. County Operations Grant ADA</b>	<b>35,327.28</b>	<b>35,327.28</b>	<b>35,327.28</b>	<b>35,324.30</b>	<b>35,324.30</b>	<b>35,324.30</b>
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



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>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	130.00	130.00	130.00	130.00	130.00	130.00
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00

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>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	130.00	130.00	130.00	130.00	130.00	130.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	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
<b>Governmental Activities:</b>							
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
<b>Business-Type Activities:</b>							
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:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	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
<b>Section II - Expenditures Per ADA</b>				<b>2021-22 Annual ADA/Exps. Per ADA</b>
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%
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
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](http://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
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
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>B. EXPENDITURES AND OTHER FINANCING USES</b>					
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
<b>D. COMMENTS:</b>					

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		
ID	SELPA-TITLE	DATE APPROVED
SC	North Santa Cruz County	(from Form SEA)

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