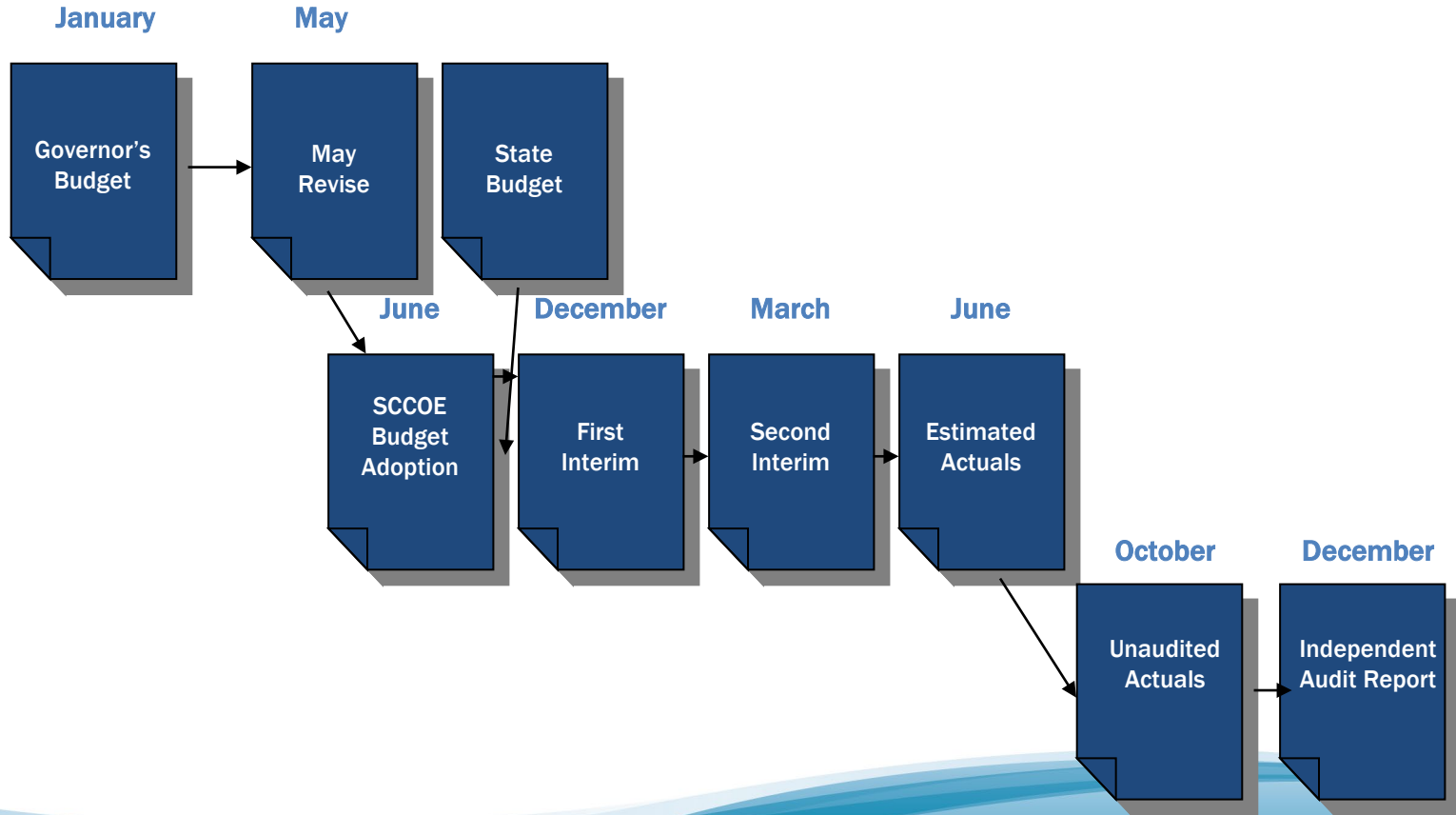


**2021-22**  
**County School Services Fund Budget**  
**Public Hearing**

**June 9, 2021**

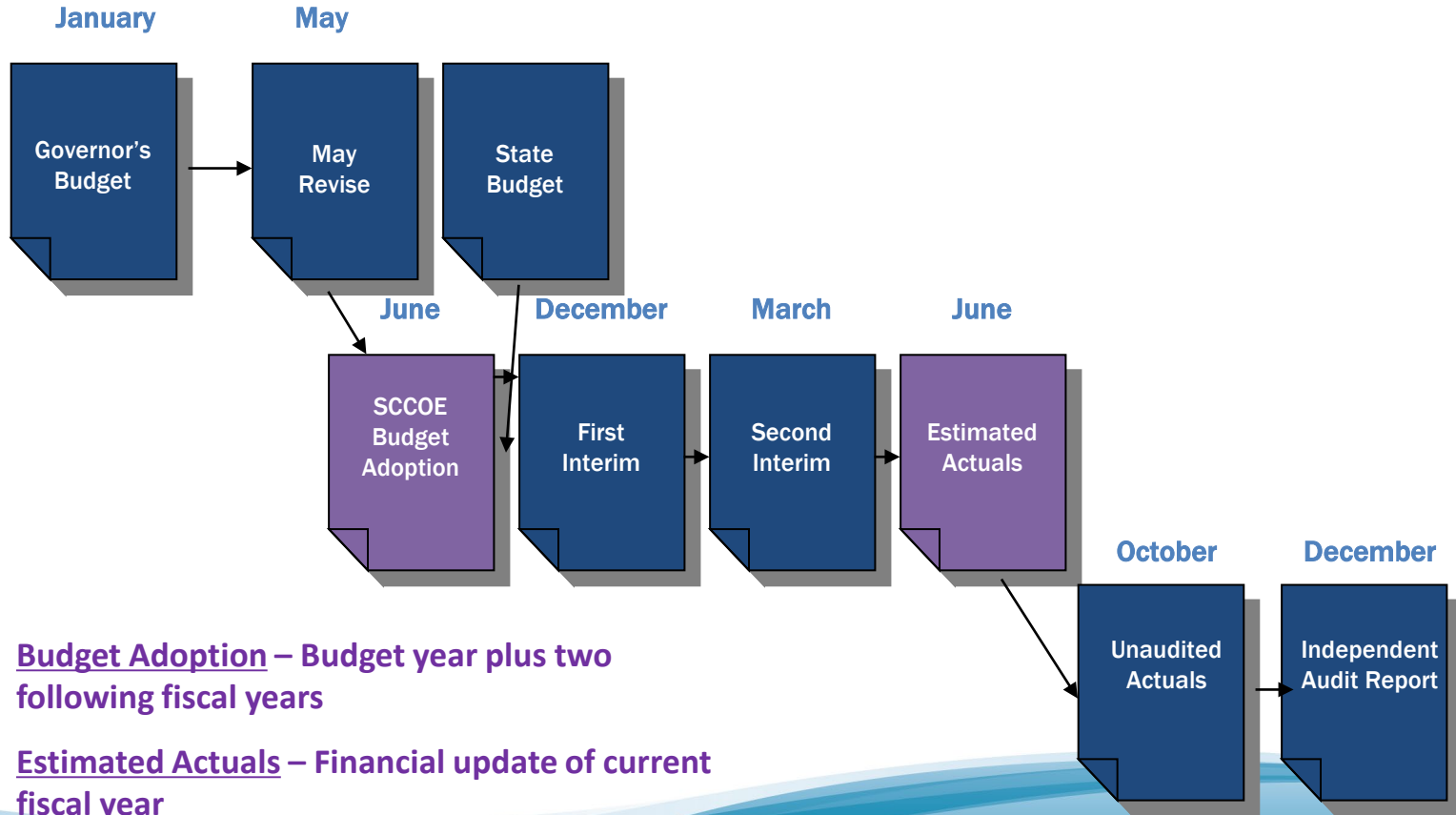
# BUDGETING AND FINANCIAL REPORTING

## A TWO-YEAR PROCESS



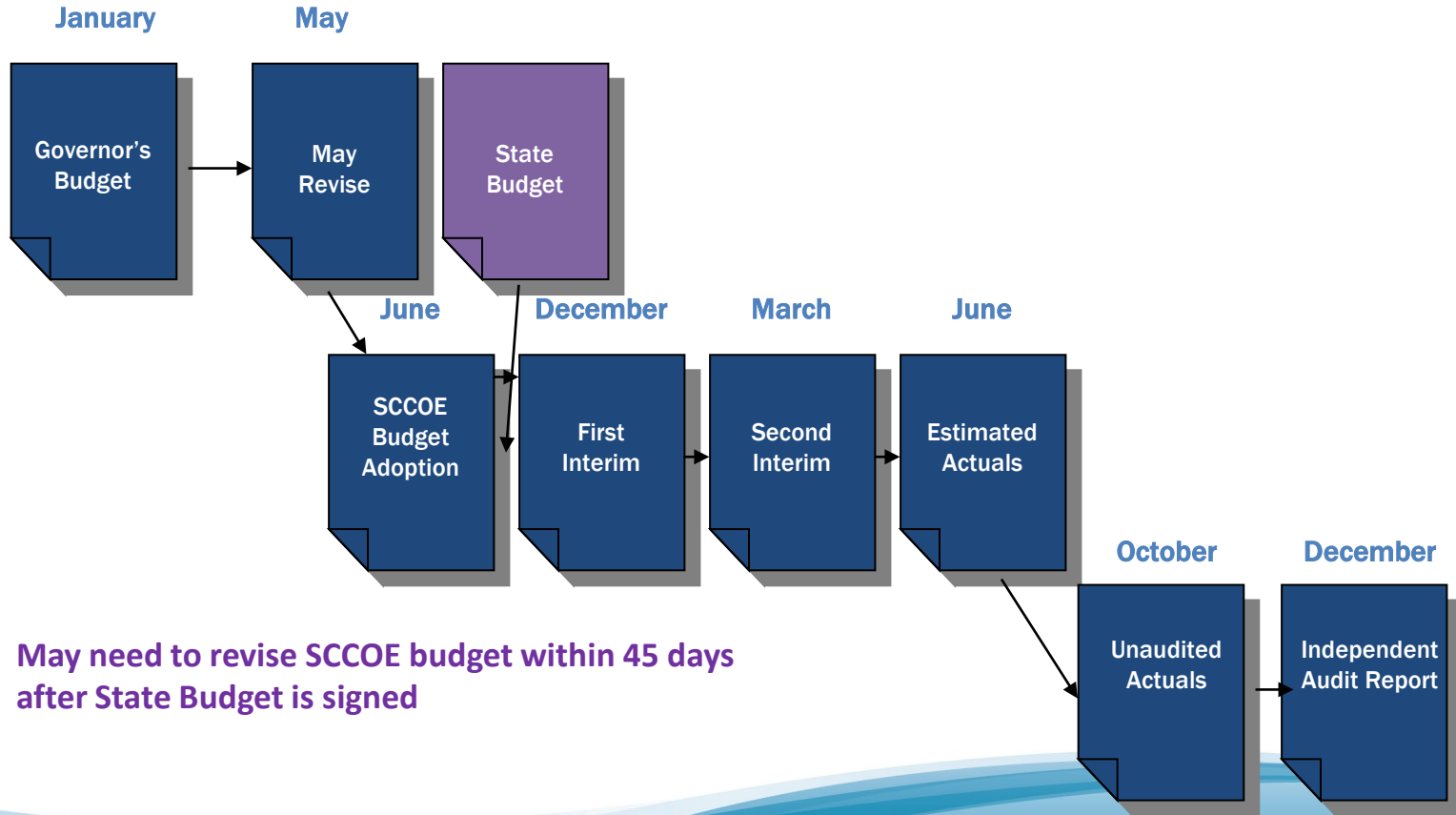
# BUDGETING AND FINANCIAL REPORTING

## A TWO-YEAR PROCESS



# BUDGETING AND FINANCIAL REPORTING

## A TWO-YEAR PROCESS



- **May need to revise SCCOE budget within 45 days after State Budget is signed**



# Governor's May Revise

In the May Revision Governor Newsom proposed the following for K-12 Education Funding:

- Local Control Funding Formula (LCFF) compounded Cost of Living Adjustment 5.07% (Does not apply to SCCOE's LCFF Transition Calculation) and 4.05% for Special Education.
- Payment deferrals relief in the amount of \$10.03 billion for February – May 2021 apportionment payments. June 2021 deferral will remain in effect and will be paid in July 2021.
- Student Health and Mental Health \$1.1 billion in ongoing Proposition 98 funds to increase concentration grants to increase student supports.
- Expand Community Schools and Wrap Around Services \$30 million in one-time funding to COE's for local partnerships to provide direct services to students.



# Unaddressed Issues in the May Revise

- Unemployment Insurance Rate increase from 0.05% to 1.23% (\$600 million).
- Average Daily Attendance Hold Harmless not extended to County Offices of Education (COEs) for Alternative Education (Court and Community Schools) (COEs).
- Increasing pension costs covered through 2021-22, but no plan to cover increases beyond June 30, 2022.



# Santa Clara County Office of Education 2021-22 County School Service Fund Budget



# 2021-22 County School Service Fund Revenue





# 2021-22 County School Service Fund Budget

## Sources of Revenues

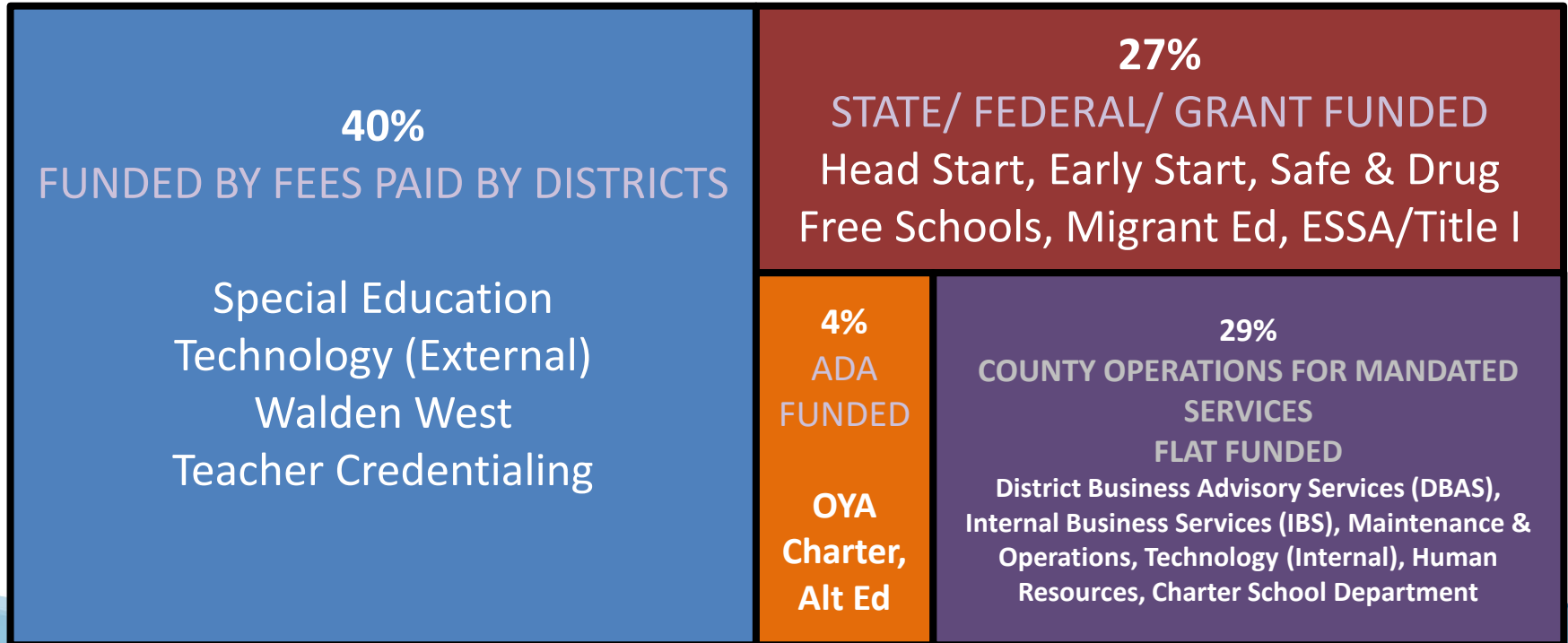
The following table provides the Santa Clara County Office of Education's 2021-22 projected County School Service Fund revenues estimated at \$279.33 million.

Revenue Category	21-22 Budget Unrestricted	21-22 Budget Restricted	21-22 Budget Total	% of Total
LCFF - State Aid	\$ 8,547,759		\$ 8,547,759	3.06%
LCFF Resources	74,624,660	77,277,842	151,902,502	54.38%
Federal Revenue	-	59,687,514	59,687,514	21.37%
Other State Revenue	438,242	18,310,191	18,748,433	6.71%
Other Local Revenue	10,199,340	29,901,683	40,101,023	14.36%
Lottery	255,768	83,549	339,317	0.12%
<b>Total Revenues</b>	<b>\$ 94,065,769</b>	<b>\$ 185,260,779</b>	<b>\$ 279,326,548</b>	<b>100.00%</b>



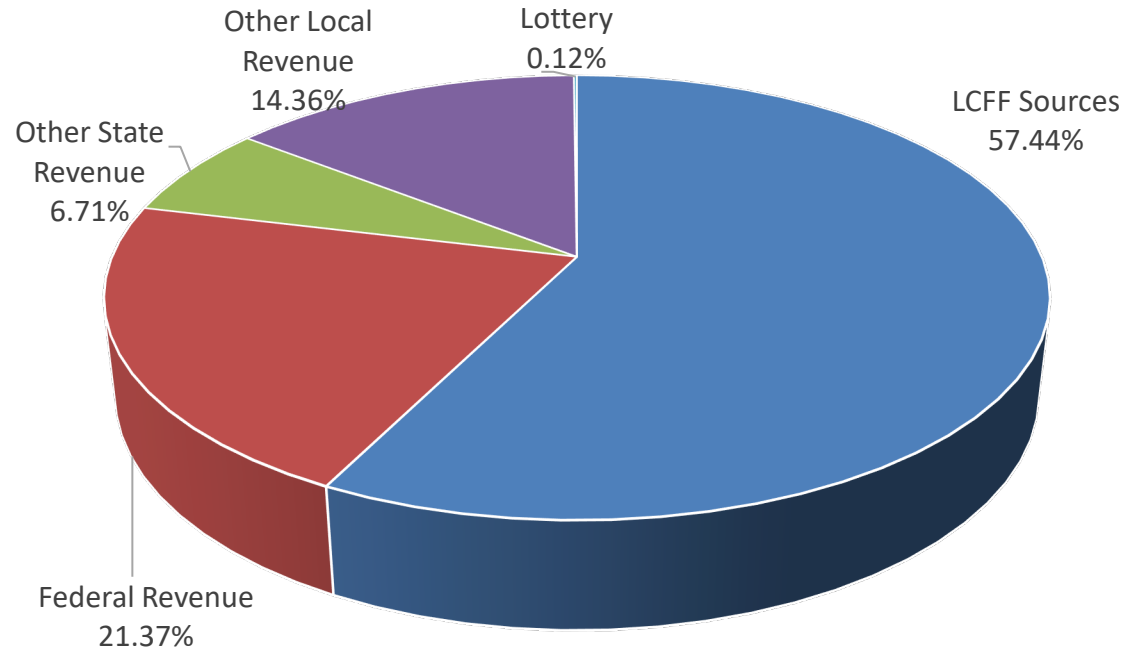
# Funding Sources by Program

**TOTAL SCCOE REVENUE - \$279.33 million**



# 2021-22 County School Service Fund Budget Sources of Revenues

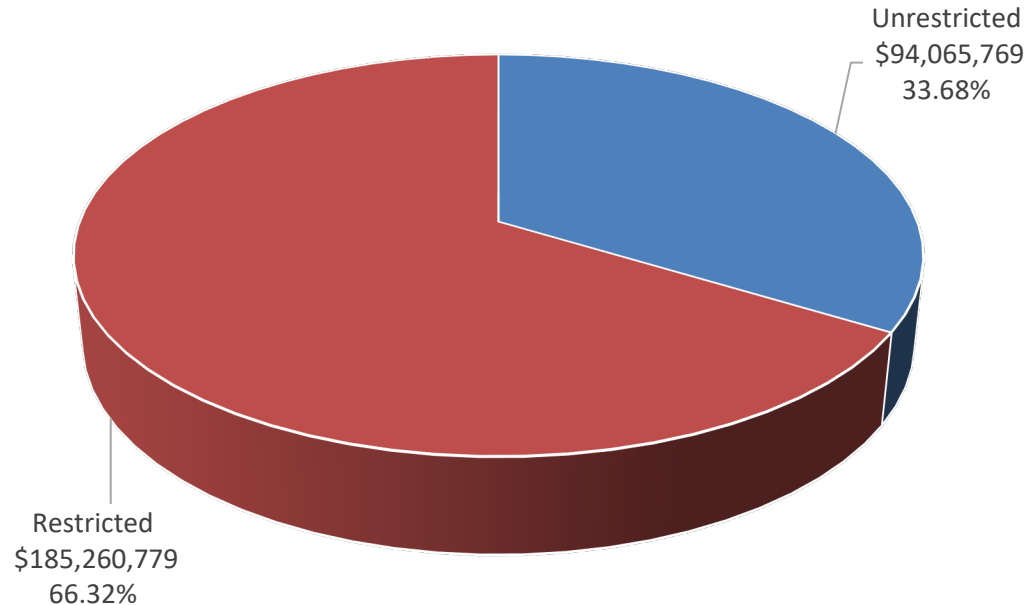
The following pie chart provides the breakdown of revenues.



# 2021-22 County School Service Fund Budget

## Sources of Revenues

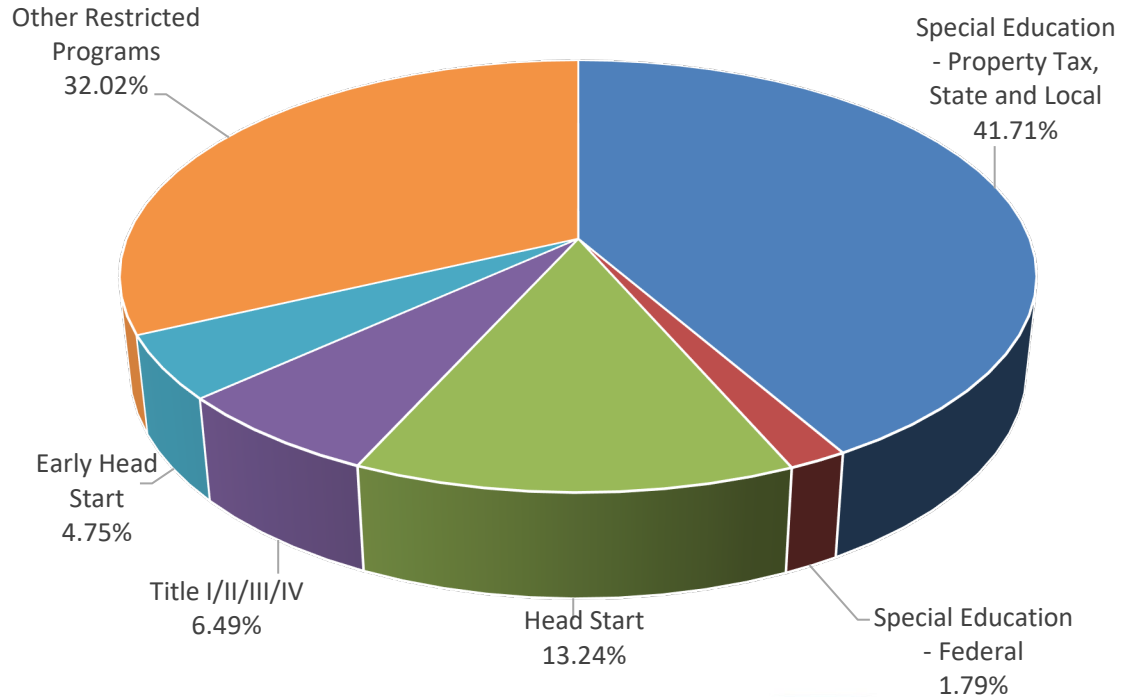
The following pie chart provides the breakdown of restricted and unrestricted revenue.



# 2021-22 County School Service Fund Budget

## Sources of Restricted Revenues

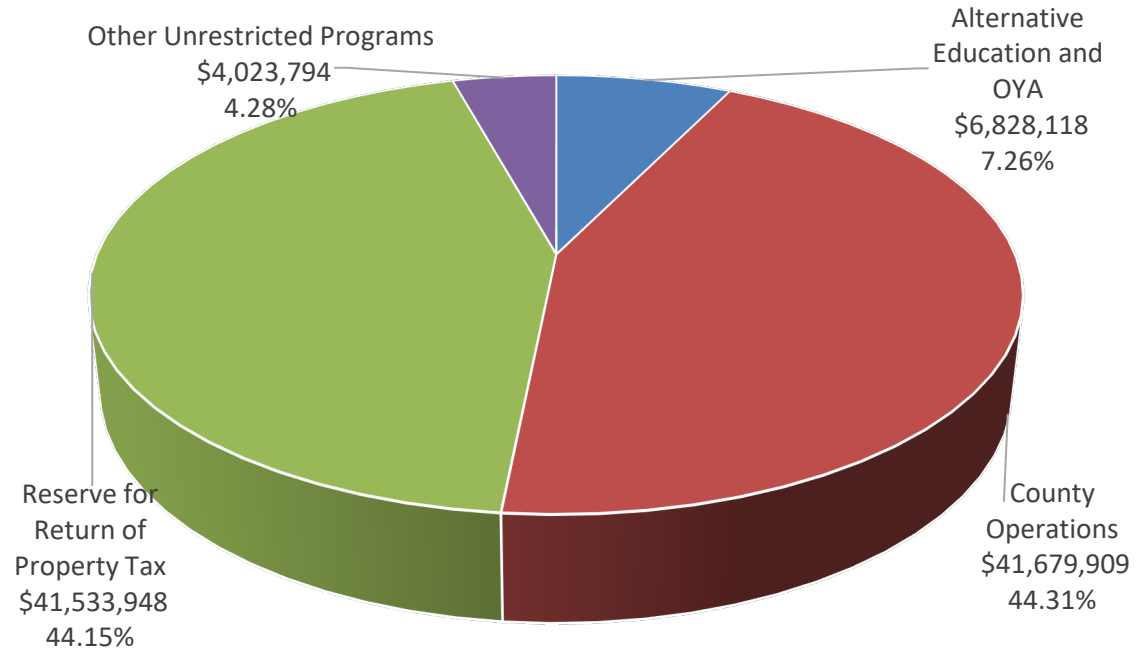
The following pie chart provides the breakdown of restricted programs' revenues.



# 2021-22 County School Service Fund Budget

## Sources of Unrestricted Revenues

The following pie chart provides the breakdown of unrestricted revenues.



# 2021-22 County School Service Fund Expenditures



# 2021-22 County School Service Fund Budget Projected Expenditures

The following table provides the Santa Clara County Office of Education's 2021-22 projected County School Service Fund expenditures estimated at \$306.79 M.

In 2021-22, 72.30% of expenditures are for Salaries & Benefits.

<b>Expenditures Category</b>	<b>2021-22 Proposed Budget</b>	<b>% of Total</b>
Certificated Salaries	\$56,168,607	18.31%
Classified Salaries	69,464,761	22.64%
Employee Benefits	66,156,412	21.56%
<b>Sub-total Salaries &amp; Benefits</b>	<b>191,789,780</b>	<b>62.51%</b>
Books/Supplies	6,145,722	2.00%
Services/Capital Outlay	63,920,041	20.84%
Other Outgo/ Interfund Transfer-out	44,933,423	14.65%
<b>Total Expenditures</b>	<b>\$306,788,966</b>	<b>100.00%</b>

Back-out Return of Property Tax	<u>(41,533,948)</u>
Total Expenditures exclude Return of Property Tax	<u>\$ 265,255,018</u>

**% of Salaries & Benefit over Total Expenditures exclude Return of Property Tax**

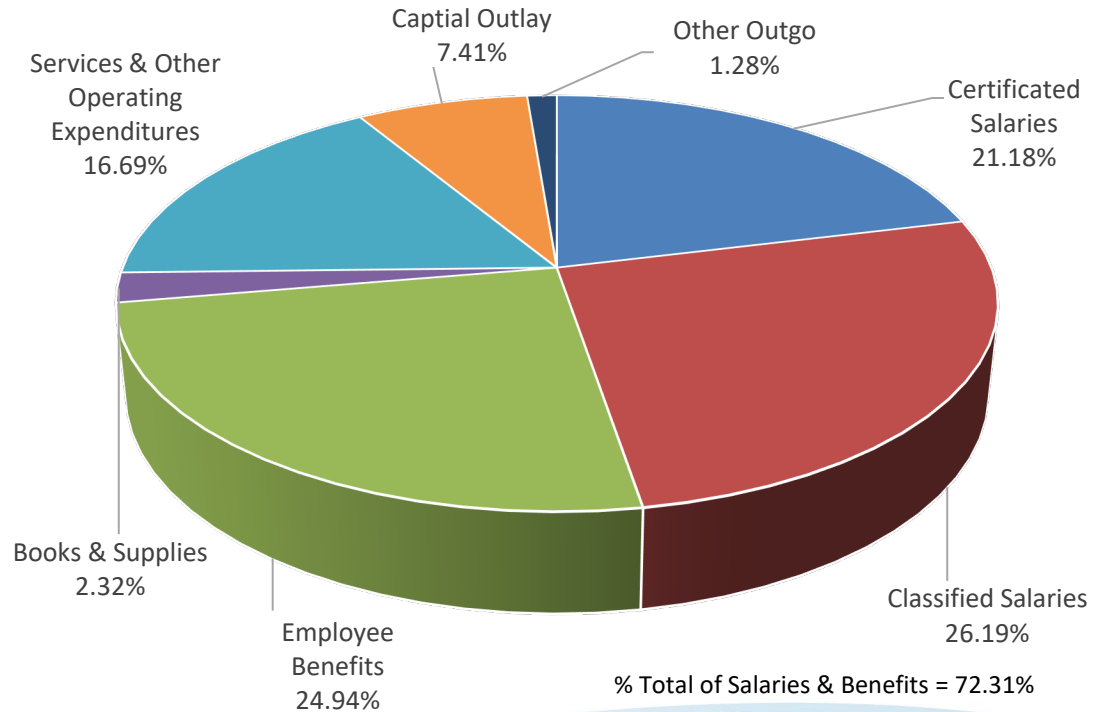
**72.30%**





# 2021-22 County School Service Fund Budget Projected Expenditures

The following pie chart provides the breakdown of expenditures, excluding the return of local property tax, estimated at \$265.26 M (\$306.79 M - \$41.53 M).



# Multi-year Projections



# 2021-22 County School Service Fund

## Multi-year Projections - Unrestricted & Restricted

The following table shows SCCOE's projected combined ending fund balances in 2021-22 and the two subsequent fiscal years for unrestricted and restricted programs.

County School Service Fund	2021-22	2022-23	2023-24
	Proposed Budget	Projection	Projection
Revenues	\$ 279,326,548	\$ 271,498,142	\$ 274,327,944
Interfund Transfer In	-	-	-
Total Sources of Funds	\$ 279,326,548	\$ 271,498,142	\$ 274,327,944
Expenditures	305,805,466	284,365,627	280,503,483
Interfund Transfer Out	983,500	976,000	981,750
Total Usage of Funds	306,788,966	285,341,627	281,485,233
Net Increase/(Decrease) in Fund Balance	\$ (27,462,418)	\$ (13,843,485)	\$ (7,157,289)
Beginning Fund Balance	97,915,621	70,453,203	56,609,718
Ending Fund Balance	70,453,203	56,609,718	49,452,429
Nonspendable	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
Restricted	27,911,477	24,312,754	25,201,945
Committed			
Assigned			
Various Assignments	14,138,266	11,460,011	9,745,750
Unassigned			
Designated to Economic Uncertainties	12,271,559	11,413,665	11,259,409
Unassigned Reserve	\$ 16,106,901	\$ 9,398,289	\$ 3,220,326



# 2021-22 County School Service Fund Budget Fund Balance Assignments

The following are the items that make up the “Various Assignments”

	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Various Assignments</b>			
Board Designation (Legal)	\$ 176,000	\$ 176,000	\$ 176,000
Facilities	2,630,506	1,872,170	1,917,850
Deferred Maintenance	222,850	-	-
Technology and Data Services	8,081,301	6,384,232	4,624,291
Vacation Liability	3,027,609	3,027,609	3,027,609
<b>TOTAL</b>	<b>\$ 14,138,266</b>	<b>\$ 11,460,011</b>	<b>\$ 9,745,750</b>



# What is happening in the decreases to the COE fund balances?

The largest portion of the decrease is due to the use of carryover funds for one-time capital projects. Increases are due to the following:

	2021-22	2022-23	2023-24
Facilities Fund	\$18.80M	\$3.40M	\$500K
General Fund contribution	\$15.00M	\$10.90M	\$9.16M
Increase in salaries and benefits	\$3.74M		
Increase in Unemployment Insurance	\$1.30M		
Increase in California (CA) State Teachers' Retirement System (STRS) and CA Public Employees' Retirement System (PERS) rates	\$2.28M	\$4.20M	\$720K

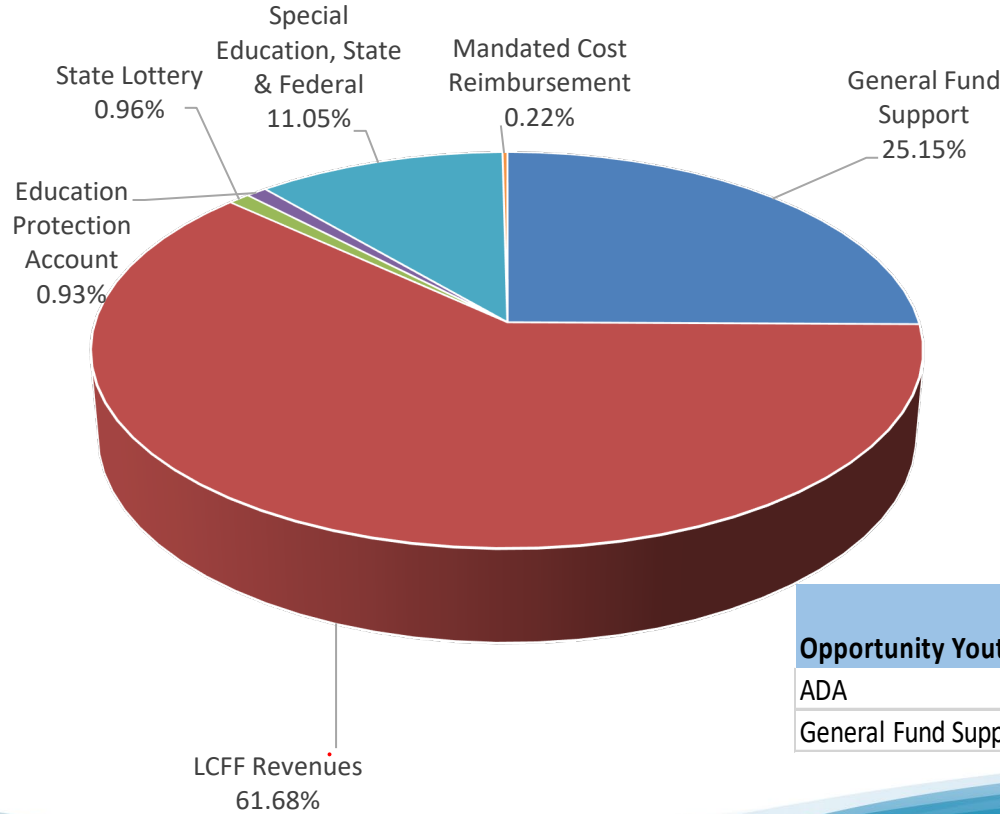
- The budget has one-time capital projects in 2021-22 and the two subsequent fiscal years. Here are examples of some postponed major projects:

Capital Projects	2021-22	2022-23	2023-24
Walden West Renovation	\$7.5M		
Generator Replacement	\$2.5M		
Snell site (Roof replacement & HVAC)	\$2.1M		
Upgrade elevator, fire system, etc		\$3.2M	



# 2021-22 Budget and Multi-year Projection

Opportunity Youth Academy (OYA)  
Total Projected Revenues \$4,741,661



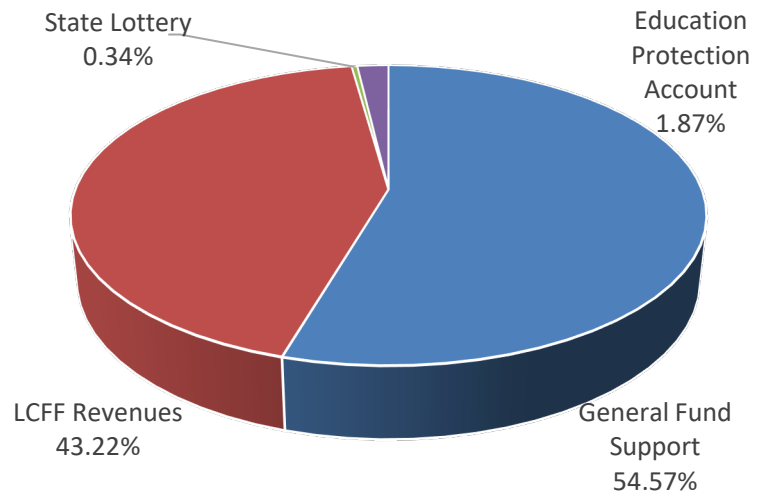
	2021-22 Proposed Budget	2022-23 Estimated	2023-24 Estimated
<b>Opportunity Youth Academy</b>			
ADA	61	61	61
General Fund Support	\$ 1,192,741	\$ 1,231,236	\$ 1,236,146



# 2021-22 Budget and Multi-year Projection

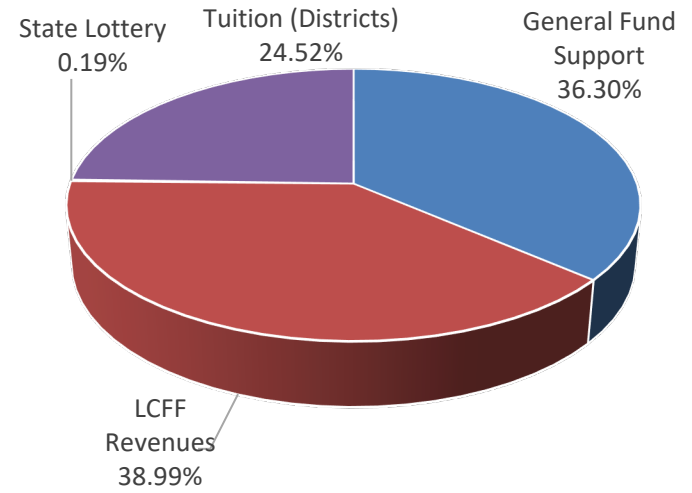
## Juvenile Court Schools (JCS)

Total Projected JCS Revenue - \$3,701,035



## Community Schools (CS)

Total Projected CS Revenues - \$2,650,808



Juvenile Court Schools (JCS)	2021-22 Proposed Budget	2022-23 Estimated	2023-24 Estimated
ADA	104	104	104
General Fund Support	\$ 2,019,587	\$ 2,037,998	\$ 2,017,845

Community Schools (CS)	2021-22 Proposed Budget	2022-23 Estimated	2023-24 Estimated
ADA	60	60	60
General Fund Support	\$ 962,205	\$ 969,377	\$ 954,845



# 2021-22 Budget and Multi-year Projection Expenditures Assumptions

Estimated STRS and PERS increases for 2021-22 through 2023-24:

	2021-22			2022-23			2023-24		
	%	Est STRS/PERS	Increase over Prior Year*	%	Est STRS/PERS	Increase over Prior Year*	%	Est STRS/PERS	Increase over Prior Year*
STRS	16.92%	14,980,956	<b>681,757</b>	19.10%	16,911,126	<b>1,930,170</b>	19.10%	16,911,126	-
PERS	22.91%	16,427,084	<b>1,584,629</b>	26.10%	18,714,399	<b>2,287,315</b>	27.10%	19,431,426	<b>717,027</b>
*Amount equals the total current year STRS and PERS liabilities compared to the total prior year STRS and PERS liabilities									
- year-over-year increase is estimated based on 2021-22 Proposed Budget									
- STRS and PERS Rate Sources: CalSTRS and CalPERS									

- STRS increase for 2021-22 through 2023-24 is \$2,611,927
- PERS increase for 2021-22 through 2023-24 is \$4,588,971
- Total pension cost increase is \$7,200,898





# 2021-22 Estimated Return of Local Property Taxes

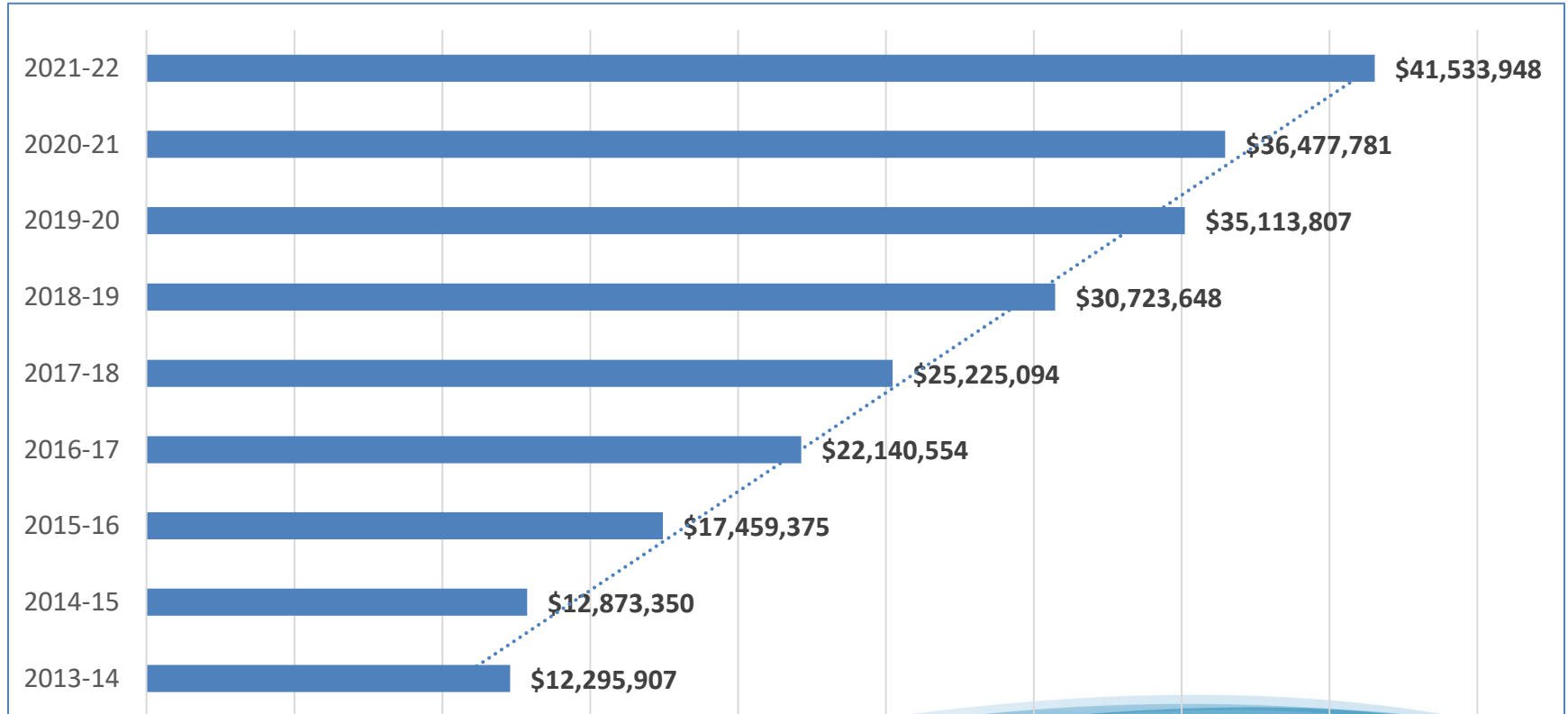
- Estimated Return of local property taxes to be returned to the state for 2020-21 is \$36.47 M. (The estimated amount to return in 2021-22 and 2022-23 is \$41.53 M each year). This amount is required pursuant to Education Code section 2575(e) and 2578. The following chart shows the local property taxes the SCCOE was required to return in prior years.
- Total Return of Local Property Taxes remitted to the State Controller to date **\$155,831,735** for fiscal years 2013-2014 through 2019-2020.

Fiscal Year	Return of Local Property Taxes*
2013-14	\$12,295,907
2014-15	\$12,873,350
2015-16	\$17,459,375
2016-17	\$22,140,554
2017-18	\$25,225,094
2018-19	\$30,723,648
2019-20	\$35,113,807
*2020-21	\$36,477,781
*2021-22	\$41,533,948

\*Total Return of Local Property Taxes projected to be remitted to the State Controller for 2020-21 and 2021-22 may increase the amount to **\$233,843,464**.



# 2021-22 County School Service Fund Return of Local Property Taxes



# Summary

- We continue to partner with other COE's across the state to advocate for a change in legislation to redirect millions in K-12 funding in local property taxes that are remitted to the state annually back to COE's to benefit students.
- Remain fiscally conservative and sustain efforts to increase revenue opportunities and expand partnerships and grant funding.
- Track COVID-19 related expenditures to ensure COVID-19 funding sources are used to offset these expenditures and reduce impact on our general fund.





Santa Clara County  
Office of Education

1290 Ridder Park Drive, San Jose, CA 95131-2304  
Mary Ann Dewan, Ph.D., County Superintendent of Schools

**2021-22**  
**COUNTY SCHOOL SERVICES FUND**  
**BUDGET FOR HEARING**

Presented on  
June 9, 2021

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BUSINESS, FACILITIES, AND OPERATIONS DIVISION  
INTERNAL BUSINESS SERVICES  
BUDGET OFFICE  
(408) 453-6623 MC 245



Santa Clara County Office of Education

Mary Ann Dewan, Ph.D.  
County Superintendent of Schools

## COUNTY SUPERINTENDENT'S BUDGET MESSAGE

Throughout this past year, the SCCOE has exemplified its organizational values, strength, resilience, and diligence in service to our core principles of equity, diversity, inclusion and partnership as we responded to the COVID-19 pandemic. County and country-wide, we had to continue to adjust to how we as teachers, staff, and parents will support students and families, which required us to think about academics and school preparation as new opportunities to share knowledge and instruction in incredibly creative ways that compelled us all to learn and grow.

While our organization, community and country have been faced with unprecedented challenges posed by the COVID-19 pandemic, our staff's commitment to provide critical and essential services in our community has remained. This great work has been demonstrated through the continuous support that has been provided to students, families, and school districts as they entered the 2020-2021 school year under a state mandate of distance learning. In preparation for the 2020-2021 school year, SCCOE partnered with the Department of Public Health and the County of Santa Clara agencies to provide guidance to school officials and administrators county-wide about what the new school year might look like to assist schools as they drafted campus reopening plans to best serve their students and community.

Some students and families do not have access to essential services, including the internet and Wi-Fi, which will impact their educational experience and ability to succeed academically and held the first ever digital device access strategy to provide many students and their families in San Jose with access to free internet and Wi-Fi. Our commitment to close the digital divide and the incredible service we provide to our community in partnership will be sustained in the coming year. We are grateful for our partnerships with the County of Santa Clara, City of San Jose, the San Jose Library, AT&T, and Comcast and acknowledge their continuous support.

Other key services provided to the community focused on coordination of COVID-19 testing and vaccination clinics for educators, meals and feminine products distribution, and access to wellness and self-care resources such as the Inclusion Collaborative's Warmline, Learning Resource Portal and the County of Santa Clara Behavioral Health Services.

We strove to preserve programs and staffing throughout the pandemic and many staff engaged in new work assignments related to our COVID-19 response and recovery initiatives.

The 2021-22 May Revision reflects the state's recovery from the short-lived COVID-19 recession with higher-than-expected reserves at the state level. In response, Governor Newsom has proposed an increase in Proposition 98 Funding of \$17.7 billion, a compounded Cost of Living Adjustment (COLA) of 5.07% to the Local Control Funding Formula (LCFF) and 4.05% for Special Education, payment relief of \$10.3 billion in apportionment deferrals for February - May 2021 that were imposed in the 2020-2021 budget to address funding shortfalls, \$1.1 billion in ongoing Proposition 98 funds to increase LCFF concentration grants to increase student health and mental health supports, and one-time Proposition 98 Funding in the amount of \$2 billion to support the safe reopening of schools in the 2021-22 school year.

While the May Revision prioritizes increased investments in K-14 funding, our office is "flat funded" and will continue to remain at the same funding levels that were imposed in 2014 when LCFF was fully implemented for county offices of education (COEs). The County Office programs and the school districts in the county continue to experience

declining enrollment, which negatively impacts revenue assumptions. We are also now being faced with increasing unemployment costs resulting from the pandemic and pension costs that continue to increase year after year.

With the addition of fiscal year 2023-2024 in the proposed budget, we are continuing to see the fiscal impacts of the existing funding formula with funding that remains flat while expenditures such as pension costs continue to increase. Declining enrollment trends pose a significant risk to the stability of SCCOE operated programs including early learning, court and community schools, and special education. We are continuously monitoring these upcoming budgetary challenges and are committed to continue to identify ways to maintain costs without compromising the quality and level of services provided.

In preparing and developing this budget we are committed to continuing to make strategic investments and leveraging our partnerships throughout the community and county with the primary focus on strategic growth in the following SCCOE priority areas:

- Provide support to students, families, and school districts on developing reopening plans for return to in-person instruction in the 2021-22 school year. Address recovery efforts including learning loss, physical health and wellbeing, and mental health and wellness of students through supplemental instruction and student supports, and expanded programs and partnerships.
- Expand trainings and support services for Local Control Accountability Plan (LCAP) and Accountability Dashboards and support the Statewide System of Support with our focus on equity.
- Ongoing adjustments of organizational structure to deliver premier quality services and alignment of funding sources, mandates, priorities, enrollment trends and core mission.
- Continue to strengthen equity and access to programs and services throughout the region including our South County community.
- Strength-Based, Equity and Inclusion focused trainings and professional development.
- Sustained efforts to expand access to high quality early learning programs and promote inclusive practices for students with disabilities.

Our commitment to expanding partnerships and identifying new grant opportunities has resulted in approximately \$25.53 million in new restricted funding for 2020-21 aligned with key priorities and are committed to continue these efforts in 2021-22.

We truly value our employees and their unwavering commitment to SCCOE and those we serve. I am constantly inspired by the collective achievements on behalf of the students, families, and our community. We are stronger together.

**Conclusion: Next Steps**

We have many challenges and uncertainties ahead - made more daunting with the limited resources provided by our existing LCFF funding model and the steady decline of enrollment in schools in Santa Clara County.

Our budget builds upon our successes and invests our limited resources in service to our core principles of equity, diversity, inclusion, and partnership. Together we continue the work of aligning our personnel, partnerships, programs, and resources to meet the challenges before us and address the needs of our county's students, their schools, and districts for the greatest impact.

Sincerely,



Mary Ann Dewan, Ph.D.

County Superintendent of Schools

**COUNTY SCHOOL SERVICES FUND BUDGET  
2021-22**

**INTRODUCTION**

Education Code 1622 requires that on or before July 1 of each fiscal year, the county board of education shall adopt the annual County School Services Fund budget. Additionally, Education Code 1040 requires the county board of education to approve the annual County School Services Fund budget of the county superintendent of schools.

For the 2021-22 fiscal year and each fiscal year thereafter, the county board of education shall adopt a budget after the county board of education adopts a local control accountability plan (LCAP) or approves an update to an existing local control and accountability plan if an existing local control and accountability plan or update to a local control and accountability plan is not effective during the budget year.

As of the publication of this document, the State budget had not been approved yet. Therefore, this budget is developed based on a set of assumptions and the most up-to-date information available\*. The County Office of Education has 45 days from the date the State budget is approved to make revisions to its Adopted Budget.

The County School Service Fund (General Fund) is made up of unrestricted and restricted funds. Restricted funds are accounted separately because they are earmarked dollars for specific purposes.

For the County School Service Fund in 2021-22, total projected revenues (including Transfer-in) are approximately \$279.32M and projected expenditures (including Transfer-out) are approximately \$306.78M. This includes approximately \$41.53M in expenditures to be returned to the state from local "excess" property taxes. This amount may change depending upon local property tax revenues. The SCCOE's 2021-22 projected reserve for economic uncertainty, after removing certain designations, is approximately \$12.27M.

The projected beginning fund balance for 2021-22 is approximately \$97.91M. The actual fund balance will be determined after the fiscal books for 2020-21 are closed in late August/early September. The State requires at least 2% minimum reserve. The SCCOE's undesignated ending fund balance (reserve) meets the State mandated reserve requirement of 2%, and SCCOE is able to maintain the additional 2% reserve requirement as set forth by Board Policy #3100, for 2021-22 and the two subsequent fiscal years.

SCCOE is required to prepare a multi-year budget projection to determine if the County Office is expected to meet its financial commitments for the two projected out years, 2022-23 and 2023-24. In preparing the multi-year budget projection, the County Office must develop assumptions based on the most recent available information\*. Based on these assumptions, the SCCOE reserve is projected at 7.25% and 4.95% for 2022-23 and 2023-24, respectively.

\*From the May Revise and legislative budget proposals.

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
PROPOSED BUDGET  
2021-22**

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## BUDGET AND MULTI-YEAR PROJECTION ASSUMPTIONS FISCAL YEAR 2021-22

### Introduction

1. The Local Control Funding Formula (LCFF), an expenditure mechanism for school districts, county offices, and charters that was enacted by the State on June 27, 2013 as part of the State’s 2013-14 Budget, is used for 2021-2022 and Multi-Year Budget projections.
2. The LCFF replaced the former revenue limit funding system and more than 40 categorical programs, including the Tier III programs. There are two LCFF funding calculations, the County LCFF Target Entitlement (receives a cost-of-living adjustment, (COLA)) and the County LCFF Transition Calculation (does not receive a COLA). The SCCOE is funded on the higher amount of the two, which is the County LCFF Transition Calculation.

### May Revision

In the May Revision Governor Newsom proposed the following for K-12 Education Funding:

- Local Control Funding Formula (LCFF) compounded Cost of Living Adjustment 5.07 % (Does not apply to SCCOE’s LCFF Transition Calculation) and 4.05% for Special Education.
- Payment deferrals relief in the amount of \$10.03 billion for February – May 2021 apportionment payments. June 2021 deferral will remain in effect and will be paid in July 2021.
- Student Health and Mental Health \$1.1 billion in ongoing Proposition 98 funds to increase LCFF Concentration grants to increase student supports.
- Expand Community Schools and Wrap Around Services \$30 million in one-time funding to COE’s for local partnerships to provide direct services to students.

### Unaddressed Issues in the May Revision

- Unemployment Insurance Rate increase from 0.05% to 1.23% (\$600 million).
- Average Daily Attendance (ADA) Hold Harmless not extended to County Offices of Education (COEs) Alternative Education Programs (Court and Community schools).
- Increasing pension costs covered through 2021-22, but no plan to cover increases beyond June 30, 2022.

### Revenue Assumptions

Enrollment trends are continuing to decline countywide which negatively impacts the revenue assumptions for school districts and SCCOE programs. The table below provides the enrollment trends for SCCOE programs for fiscal year 2016-17 through 2020-21.

SCCOE Program	2016-17	2017-18	2018-19	2019-20	2020-21
Community Schools <sup>1</sup>	88	91	39	95	75
Court Schools <sup>1</sup>	67	103	117	125	61
Special Education <sup>2</sup>	NA	1,021	1,105	1,017	843
State Preschool <sup>3</sup>	242	283	241	212	50*
Early Head Start <sup>4</sup>	294	350	351	429	64*
Head Start <sup>4</sup>	2,257	1,869	2,219	1,816	734*

Abbreviations: NA = Not Applicable

Sources: (1) Annual Enrollment Data, DataQuest, CA Department of Education; (2) Budget Study, Special Education, Santa Clara County Office of Education; (3) Early Learning Services, Santa Clara County Office of Education; (4) Head Start Community Assessment (2020), Office of the Superintendent, Santa Clara County Office of Education. Asterisk (\*) next to count reflects point-in-time enrollment. Data reported from 2016-17 to 2021-22 for State Preschool, Early Head Start, and Head Start are cumulative enrollment counts (i.e., reflect students served for any time period within the program year).

3. Lottery revenues are projected as follows:
  - Unrestricted at \$150 per ADA (Average Daily Attendance); \$255,768
  - Restricted Proposition 20 at \$49 per ADA; \$83,549
4. Alternative Education program funding is calculated using “Per ADA” amount for the Base Grant, Supplemental Grant, and Concentration Grant. Supplemental Grant is equal to 35% of the Base Grant for each enrolled student who is an English Learner (EL), eligible for Free and Reduced-Price Meals Program (FRPM), or in foster care. An additional 35% per pupil for the concentration grant for each eligible student enrolled that exceeds 50% of total enrollment.
5. Community School estimated ADA, percentage of English Learners, Free and Reduced Meals and Foster Youth (Unduplicated), and Base, Supplemental and Concentration per ADA amounts are as follows:

Estimated EL/FRPM/Foster Youth %	74.32%/24.32%
Estimated ADA	60
Based Grant (per ADA)	\$12,934.15
Supplemental (per ADA)	\$4,526.95
Concentration (per ADA)	\$4,526.95

6. Institution/Court School estimated ADA, percentage of English Learners, Free and Reduced Meals and Foster Youth (Unduplicated), and Base, Supplemental and Concentration per ADA amounts are as follows:

Estimated EL/FRPM/Foster Youth %	100.00%
Estimated ADA	104
Based Grant (per ADA)	\$12,934.15
Supplemental (per ADA)	\$4,526.95
Concentration (per ADA)	\$2,263.48

7. On April 7, 2021 the Santa Clara County Board of Education (SCCBOE) approved the SCCOE-dependent countywide Opportunity Youth Academy Charter (OYA Charter) petition for the term of July 1, 2021 through June 30, 2026. The estimated ADA for the 2021-22 fiscal year is 61 probation referred ADA and 159 District of Residence ADA. Charter School Funded County Program ADA is funded with Charter Schools in Lieu of Property Taxes, and state aid. Charter School County Program Alternative Education ADA is funded with SCCOE property taxes.

Estimated EL/FRPM/Foster Youth %	74.32%/24.32%
Estimated ADA	61
Based Grant (per ADA)	\$12,934.15
Supplemental (per ADA)	\$4,526.95
Concentration (per ADA)	\$4,526.95

8. County offices of education were not “held” harmless to the FY 2019-2020 ADA funding levels for Alternative Education Programs (Court and Community Schools) in the May Revise. ADA is based on the estimates for FY 2021-22. Below is the estimated decrease in ADA and LCFF revenue.

<b>Worst Case Scenario (Based Upon the May Revise)</b>					
	Estimated ADA FY 2021-22	FY 2019-2 ADA "Hold Harmless"	Decrease in ADA	Decrease in LCFF Revenue*	General Fund Contribution
Community School	60.00	97.39	-37.39	\$ (327,867)	\$ 962,205
Court School	104.00	247.74	-143.74	\$ (1,260,433)	\$ 2,019,587
<b>TOTAL</b>	164.00	345.13	-181.13	\$ (1,588,300)	\$ 2,981,792

<b>Expected Scenario (Based upon the Legislative Budget Agreement)</b>					
	FY 2019-2 ADA "Hold Harmless"	Estimated ADA FY 2021-22	Increase in ADA	Increase in LCFF Revenue*	Decrease in General Fund Contribution
Community School	97.39	60.00	37.39	\$ 327,867	\$ (650,568)
Court School	247.74	104.00	143.74	\$ 1,260,433	\$ (2,019,587)
<b>TOTAL</b>	345.13	164.00	181.13	\$ 1,588,300	\$ (2,670,155)

\*LCFF Revenue is based upon \$8,768.84 per ADA

The legislature has proposed including county offices of education in the FY 2019-2020 ADA "hold harmless" for FY 21-22. It is therefore expected that the amount of the excess on property taxes to return will reduce by approximately \$1.59M. This will decrease the contribution from the general fund by \$2.67M in FY 2021-22, \$2.7M for FY 22-23 and FY 23-24. The undesignated reserve will increase to \$17.79M in FY 2021-22, \$15.31M for FY 2022-23 and \$13.4M for FY 2023-24.

9. SCCOE has elected to receive mandate funding under the Mandated Cost Block Grant. The estimated budget is \$344,777 for SCCOE and \$10,465 is for Opportunity Youth Academy Charter.
10. Interest income is projected to be \$800,000.
11. The projected COLA for LCFF revenues for Alternative Education and Opportunity Youth Academy Charter is 5.07% for FY 2021-22 Adopted Budget and multi-year projections at 2.48% for FY 2022-23 and at 3.11% for FY 2023-24 as provided by the School Services of California (SSC) Dartboard for the FY 2021-22 May Revision.
12. \$2.5M of Redevelopment Agency Funds (RDA) revenue is budgeted in FY 2021-22, FY2022-23 and FY2023-24.
13. Funding from Proposition 30, the Education Protection Account (EPA), is budgeted at approximately \$81K for Alternative Education and approximately \$31.8K for the OYA Charter. Excess taxes COE's receive a flat amount of \$200.00 per ADA. Proposition 55, Tax Extension to Fund Education and Healthcare, was approved by the voters on November 8, 2016 to extend income tax increases on high income taxpayers.
14. SCCOE has elected to receive mandate funding under the Mandated Cost Block Grant. The estimated budget is \$344,777 for SCCOE and \$10,465 is for Opportunity Youth Academy Charter.
15. The SCCOE anticipates providing General Fund support for the following programs:

a. Alternative Education programs and the Opportunity Youth Academy Charter:

Program	2021-22 Proposed Budget	2022-23 Estimated	2023-24 Estimated
County Community Schools	\$962,205	\$969,377	\$954,845
Juvenile Court Schools	\$2,019,587	\$2,037,998	\$2,017,845
<b>Total Alternative Education</b>	<b>\$2,981,792</b>	<b>\$3,007,375</b>	<b>\$2,972,690</b>
Opportunity Youth Academy Charter	\$1,192,741	\$1,231,236	\$1,236,146

Total estimated SCCOE LCFF revenues (excludes the support from General Fund stated in the previous table from the general fund) for Alternative Education programs and Opportunity Youth Academy Charter are:

Program	2021-22 Proposed Budget	2022-23 Estimated	2023-24 Estimated
County Community Schools	\$1,043,973	\$1,069,862	\$1,103,136
Juvenile Court Schools	\$2,051,357	\$2,102,231	\$2,167,610
<b>Total Alternative Education</b>	<b>\$3,095,330</b>	<b>\$3,172,093</b>	<b>\$3,270,746</b>
Opportunity Youth Academy Charter	\$1,061,371	\$1,087,694	\$1,121,521

16. Support to other programs in FY 21-22 includes \$2.7M in Environmental Education, \$325k in Early Learning Services and \$549k for services in support to smaller districts.
17. The estimated support provided from General Fund for internal services to our Technology and Data Services Division is estimated at \$7,292,003 in FY 2021-22, \$6,000,000 in FY 2022-23 and FY \$5,000,000 for 2023-24. One time contribution of \$634,917 for FY 2021-22 for Data and Analytics Department.
18. Pending contracts and letters of confirmation, additional grant revenue is expected from state and local funders that is not yet included in current revenue, which includes Governor’s Emergency Education Relief (GEER II) and proposed funding to expand community schools and wrap around services to provide directservices to students.
19. Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, which includes the Elementary and Secondary School Relief (ESSER II and III) and Governor’s Emergency Education Relief Fund (GEER II) and Assembly Bill 86 COVID-19 relief funding, which includes In-Person Instruction and Expanded Learning Opportunities Grant funding is included in the budget, in part or in whole, in FY 2021-22. This is one-time restricted funding that is being provided to support the safe return of students to in-person instruction and to address learning loss and mental health and wellness of students through supplemental instruction and student supports. The estimated allocation for GEER II is currently unavailable.

Funding Source	Estimated Allocation
Elementary and Secondary School Emergency Relief Fund (ESSER II)	\$3,614,923
In-Person Instruction Grant (IPI)	\$1,456,762
Expanded Learning Opportunities Grant (ELO)	\$3,083,405
Expanded Learning Opportunities Grant (ELO) – OYA	\$147,015
Elementary and Secondary School Emergency Relief Fund (ESSER III)	\$8,096,370
Governor’s Emergency Education Relief Fund (GEER II)	TBD
<b>Total</b>	<b>\$16,398,475</b>

**Expenditure Assumptions**

20. The estimated costs of step and column changes for all eligible employees are budgeted at 1%. The scheduled salary increases are as follows for FY 2021-22:

	Percentage increase in salaries	Effective Date
ACE-CTA	2%	July 1, 2021
Psychologists & Social Workers	2%	July 1, 2021
SEIU Local 521	2%	September 1, 2021
Leadership Team	2%	September 1, 2021

SCCOE Employer Contribution Rate Increases for Employer for Health and Welfare Benefits for 2019-20 through 2021-22.

- All full-time employees are eligible to receive SCCOE’s Employer Contribution for Health and Welfare Benefits.
- Effective October 1, 2021, the SCCOE Employer contribution amount will increase approximately 5% to \$1,275 per full-time employee.

Fiscal Year	SCCOE Employer Contribution Monthly	SCCOE Employer Contribution Annually	Increase in SCCOE Employer Contribution Monthly	Increase in SCCOE Employer Contribution Annually	Percentage Increase in SCCOE Employer Contribution
2018-19	\$1,071	\$12,852	N/A	N/A	N/A
2019-20	\$1,146	\$13,752	\$75	\$900	7%
2020-21	\$1,214	\$14,577	\$68	\$825	6%
2021-22	\$1,275	\$15,306	\$61	\$729	5%

Employer paid benefits also provides employees with an option to select from two different dental plans. Vision and life benefits are also provided.

Employer Paid Benefits	SCCOE Employer Contribution Monthly	SCCOE Employer Contribution Annually
Delta Dental Buy Up	\$163.98	\$1,968
Delta Dental Basic	\$136.75	\$1,641
MES Vision	\$12.97	\$156
Life Insurance	\$2.30	\$28

The projected cost of employer paid health and welfare benefits per full-time employee is approximately \$17,458 annually.

- 21. STRS rate increase from 16.92% in FY 2021-22 to 19.10% in FY 2022-23 and FY 2023-24. Estimated total cost increase is \$1.95M from FY 2021-22 to FY 2022-23, for all funds. STRS on-behalf has been included in all three fiscal years estimated at \$5.69M annually.
- 22. PERS rate increase from 22.91% in FY 2021-22 to 26.10% in FY 2022-23 for an estimated additional cost of \$2.3M, for all funds. The rate will further increase from 26.10% to 27.10% in FY 2023-24 for estimated additional cost of \$1.1M, for all funds. Overall projected cost increase is \$3.4M over the next 3 years.

Employer paid benefits also provides employees with an option to select from two different dental plans. Vision and life benefits are also provided.

Employer Paid Benefits	SCCOE Employer Contribution Monthly	SCCOE Employer Contribution Annually
Delta Dental Buy Up	\$163.98	\$1,968
Delta Dental Basic	\$136.75	\$1,641
MES Vision	\$12.97	\$156
Life Insurance	\$2.30	\$28

The projected cost of employer paid health and welfare benefits per full-time employee is approximately \$17,458 annually.

23. STRS rate increase from 16.92% in FY 2021-22 to 19.10% in FY 2022-23 and FY 2023-24. Estimated total cost increase is \$1.95M from FY 2021-22 to FY 2022-23, for all funds. STRS on-behalf has been included in all three fiscal years estimated at \$5.69M annually.
24. PERS rate increase from 22.91% in FY 2021-22 to 26.10% in FY 2022-23 for an estimated additional cost of \$2.3M, for all funds. The rate will further increase from 26.10% to 27.10% in FY 2023-24 for estimated additional cost of \$1.1M, for all funds. Overall projected cost increase is \$3.4M over the next 3 years.
25. The following statutory employee benefits are used in estimating labor costs for 2021-22 based on the SSC Dartboard for the 2021-22 May Revision:

Description	Certificated Employees	Classified Employees
State Teacher Retirement System (STRS) *	16.92%	
Public Employee Retirement System (PERS) **		22.91%
OASDI (Social Security)	6.20%	6.20%
Medicare	1.45%	1.45%
State Unemployment Insurance	1.23%	1.23%
Worker's Compensation	1.03% / 4.28%	1.03% / 4.28%

\* STRS employer rate is increasing from 16.92% in 2021-22 to 19.10 % in 2022-23 and 2023-24.

\*\*PERS employer rate is increasing from 22.91% in 2021-22 to 26.10% in 2022-23 and 27.10% in 2023-24.

26. Based on the latest actuarial study, OPEB will not be collected in FY 2021-22 and not included in the MYP for FY 2022-23 and FY 2023-24.
27. The State Unemployment Insurance (UI) Rate increase from .05% in FY 2020-21 to 1.23% for FY 2021-22 for an estimated additional cost of \$1.3M in the proposed budget. The UI rate of .05% is applied to project for FY 2022-23 and FY 2023-24 expenses. Estimated OASDI (Social Security) and Medicare rates for 2021-22 and multi-year projections remains the same at 6.20% and 1.45%, respectively.
28. Worker's Compensation rates are based on claim costs associated with the utilization of workers compensation. Certain classifications have higher claims utilization. For these high incidence classifications, such as Special Education, Transportation, Head Start, and Child Development, we allocate a rate of 4.28%. All other low incidence classifications will be allocated a rate of 1.03%.

29. Santa Clara County Board of Education (SCCBOE) anticipated budget:

EXPENDITURE	ANTICIPATED BUDGET 2021-22
Executive Administrative Services	\$ 7,000
Governing Board members stipend	84,906
Benefits	96,276
Supplies and Materials	22,092
Travel and Conferences	15,332
Mileage Reimbursement	2,000
Dues and Memberships	21,494
Rental, Leases and Repairs	800
Print Services	1,423
Contracted Services	40,703
Legal Services	5,000
Advertising	645
Caterers	13,250
Communications	3,165
<b>Total</b>	<b>\$ 314,086</b>

30. Personnel Commission adopted budget:

EXPENDITURE	ADOPTED BUDGET 2021-22
Administrative Assistant - Classified	\$ 123,023
Director - Classified	164,971
Other Management - Classified	121,590
Other Specialists/Technicians	250,456
Employee Benefits	313,870
Commissioner Benefits	31,094
Materials & Supplies	5,554
Travel & Conferences	4,615
Travel Recruitment	500
Mileage Reimbursement	312
Dues & Memberships	4,565
Print Services	6,877
Contract Services - Other	5,835
Commissioner Stipends	2,400
Advertising	31,256
Caterers	1,000
Contract Services - COVID-19	3,200
Communications	580
Communications - Postage/Courier	100
Cell Phone Stipend Classified	960
<b>Total</b>	<b>\$ 1,072,758</b>

- 31. The calculation for Routine Restricted Maintenance Account (RRMA) contribution is 3% of the total County School Service Fund (CSSF) unrestricted expenditures. The budgeted contribution in FY 2021-22 is \$3.09M. RRMA contribution is projected to be made from Redevelopment Agency Funds (RDA).
- 32. The SCCOE’s internal approved 2021-22 standard indirect cost rate is 9.67%. In compliance with Board Policy 3100, the indirect cost rates (ICR) for FY 2021-22 are as follows

Program	20-21 Indirect Cost Rate Percentage	21-22 Indirect Cost Rate Percentage	Percentage difference from prior year
All Programs except programs listed below:	9.85%	9.67%	-0.18%
Child Development* (Fund 120)	7.50%	7.50%	No Change
Child Nutrition*	5.00%	5.48%	+0.48
Head Start*	9.50%	9.31%	-0.19
Special Education** (Fund 820, 950)	9.00%	9.00%	No Change

\*Grant agency restrictions require the indirect cost rates to be lower than SCCOE’s approved indirect cost rate.

\*\*County Superintendent approval to charge a lower indirect cost rate lower than SCCOE’s approved indirect cost rate.

- 33. Basic aid county offices of education are required to return local property taxes to the state under current Education Code. FY 2021-22 estimated local property taxes to be returned to the state have been budgeted in the amount of \$41.5M. The estimated local property taxes to be returned to the state for 2022-23 and 2023-24 are estimated to the same budgeted amount in FY 2021-22.

**County School Service Funds Balance/Reserves**

- 34. SCCOE’s reserve includes 4% for Economic Uncertainties in the amount of \$12,271,559 for FY 2021-22. 2% is mandated by the State and an additional 2% per Board Policy #3100.
- 35. Per Board Policy #3100, if Facilities Fund ending fund balance per prior year unaudited actuals has fallen below \$3M, annual contribution of up to 1% of the total County School Service Fund unrestricted expenditures is assigned in the reserve to the Facilities Fund if the funds are available. This is to provide for the replacement, renovation, and construction of facilities for SCCOE purposes. This condition has not been met for FY 2021-22. The fund balance is projected to be \$2,630,506, \$1,872,170, and \$1,917,850 respectively.
- 36. The \$176K reserve for the Board’s Legal Fees Designation will be met in FY 2021-22, FY 2022-23, and FY 2023-24.



**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - UNRESTRICTED**  
**REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE**  
**2021-22 PROPOSED BUDGET**

	Estimated Actual 2020-21*	Proposed Budget 2021-22	Increase/ (Decrease) (C = B - A)
<b>A) REVENUES</b>			
LCFF Sources	\$81,688,204	\$83,172,419	\$1,484,215
Federal Revenue	420,280	0	(420,280)
Other State Revenue	800,603	694,010	(106,593)
Other Local Revenue	11,500,772	10,199,340	(1,301,432)
<b>TOTAL REVENUES</b>	<b>94,409,859</b>	<b>94,065,769</b>	<b>(\$344,090)</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	13,155,266	12,990,316	(\$164,950)
Classified Salaries	27,565,525	29,411,855	1,846,330
Employee Benefits	15,629,064	18,144,928	2,515,864
Books and Supplies	1,493,188	2,040,839	547,651
Services and Other Operating Expenses	11,497,649	7,289,698	(4,207,951)
Capital Outlay	1,981,436	4,896,754	2,915,318
Other Outgo	38,302,875	41,533,948	3,231,073
Direct Support/Indirect Costs	(12,621,772)	(14,456,626)	(1,834,854)
<b>TOTAL EXPENDITURES</b>	<b>97,003,231</b>	<b>101,851,712</b>	<b>\$4,848,481</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>			
	(2,593,372)	(7,785,943)	(\$5,192,571)
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer Out	984,000	983,500	(500)
Contributions	(2,251,275)	(2,817,043)	(565,768)
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>(3,235,275)</b>	<b>(3,800,543)</b>	<b>(\$565,268)</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>			
	(5,828,647)	(11,586,486)	(\$5,757,839)
<b>F) BEGINNING FUND BALANCE</b>			
Property Tax Accounting Adjustment	0	0	(\$5,828,647)
<b>G) ENDING FUND BALANCE</b>	<b>\$54,128,214</b>	<b>\$42,541,728</b>	<b>(\$11,586,486)</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - UNRESTRICTED**  
**REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE**  
**2021-22 PROPOSED BUDGET**

	Estimated Actual 2020-21*	Proposed Budget 2021-22	Increase/ (Decrease) (C = B - A)
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>			
a) Assigned for:			
Revolving Cash	\$25,000	\$25,000	\$0
Stores	0		\$0
All Others	0		\$0
b) Restricted	0		\$0
c) Committed	0		\$0
d) Assigned			\$0
Board Designation (Legal)	176,000	176,000	\$0
Deferred Maintenance	3,011,155	222,850	(\$2,788,305)
Facilities	3,573,729	2,630,506	(\$943,223)
Technology & Data Services	9,054,807	8,081,301	(\$973,506)
Leave Liability	4,304,790	3,027,609	(\$1,277,181)
RDA/Routine Restricted Maintenance Account Contingency	2,933,899		(\$2,933,899)
Carryover Unspent Funds	4,923,422		(\$4,923,422)
Total Assignments	28,002,802	14,163,266	(\$13,839,536)
e) Reserve:			
State Mandated Reserve	5,690,269	6,135,779	\$445,510
Board Maintained Reserve	5,690,268	6,135,780	445,512
Unassigned Reserve	14,744,874	16,106,903	1,362,029
Total Reserve (\$)	26,125,411	28,378,462	\$2,253,051
Total Reserve (%)	9.18%	9.25%	0.07%
<b>ENDING FUND BALANCE (a + b)</b>	<b>\$54,128,213</b>	<b>\$42,541,728</b>	<b>(\$11,586,485)</b>

\* Includes prior year carryovers

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
 DETAILS OF UNRESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES  
 2021-22 PROPOSED BUDGET**

	Estimated Actual 2020-21*	Proposed Budget 2021-22
<b>A) LCFF SOURCES</b>		
State Aid	\$8,443,093	\$8,547,759
Education Protection Acct (EPA)	139,338	113,026
Property Taxes	191,494,912	195,323,618
Property Taxes Transfer SELPA	(118,389,139)	(120,811,984)
<b>TOTAL LCFF SOURCES</b>	<b>81,688,204</b>	<b>83,172,419</b>
<b>B) FEDERAL REVENUE</b>		
All Other Federal Revenue	420,280	0
<b>TOTAL FEDERAL REVENUE</b>	<b>420,280</b>	<b>0</b>
<b>C) OTHER STATE REVENUE</b>		
Mandated Cost Reimbursement	350,525	355,242
State Lottery Revenue	360,319	255,768
All Other State Revenue	89,759	83,000
<b>TOTAL OTHER STATE REVENUE</b>	<b>800,603</b>	<b>694,010</b>
<b>D) OTHER LOCAL REVENUE</b>		
Interest	487,286	800,000
Misc Funds Non RL Adjust	900	
Interagency Services	5,213,995	4,777,820
All Other Fees & Contract	1,466,525	1,477,275
All Other Local Revenues	3,447,066	2,324,245
All Other Sales	170,000	170,000
Tuition	715,000	650,000
<b>TOTAL OTHER LOCAL REVENUE</b>	<b>11,500,772</b>	<b>10,199,340</b>
<b>TOTAL UNRESTRICTED GENERAL PURPOSE REVENUES</b>	<b>\$94,409,859</b>	<b>\$94,065,769</b>

\* Includes prior year carryovers

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - RESTRICTED  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2021-22 PROPOSED BUDGET**

	Estimated Actual 2020-21*	Proposed Budget 2021-22
<b>A) REVENUES</b>		
LCFF Sources	\$79,156,272	\$77,277,842
Federal Revenue	50,771,943	59,687,514
Other State Revenue	22,980,890	18,393,740
Other Local Revenue	48,309,483	29,901,683
<b>TOTAL REVENUES</b>	<b>201,218,588</b>	<b>185,260,779</b>
<b>B) EXPENDITURES</b>		
Certificated Salaries	43,551,710	43,178,291
Classified Salaries	36,956,208	40,052,906
Employee Benefits	41,252,080	48,011,484
Books and Supplies	12,303,181	4,104,883
Services and Other Operating Expenses	36,654,067	36,980,028
Capital Outlay	1,948,410	14,753,561
Other Outgo	1,781,486	2,964,345
Direct Support/Indirect Costs	12,079,055	13,908,256
<b>TOTAL EXPENDITURES</b>	<b>186,526,197</b>	<b>203,953,754</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>14,692,391</b>	<b>(18,692,975)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>		
Contributions/Flexibility Transfers	2,251,275	2,817,043
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>2,251,275</b>	<b>2,817,043</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>16,943,666</b>	<b>(15,875,932)</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>26,843,742</b>	<b>43,787,408</b>
<b>G) ENDING FUND BALANCE</b>	<b>43,787,408</b>	<b>27,911,476</b>
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>		
a) Assigned for:		
All Others	0	0
Total Assignments	0	0
b) Restricted:		
Carryover of Unspent Funds	43,787,408	27,911,476
<b>ENDING FUND BALANCE (a + b)</b>	<b>\$43,787,408</b>	<b>\$27,911,476</b>

\* Includes prior year carryovers

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES**  
**2021-22 PROPOSED BUDGET**

	Estimated Actual 2020-21*	Proposed Budget 2021-22
<b>A) LCFF SOURCES</b>		
Special Ed Property Tax Transfer	\$79,156,272	\$77,277,842
<b>Total Sources</b>	<b>79,156,272</b>	<b>77,277,842</b>
<b>B) FEDERAL REVENUE</b>		
Special Ed IDEA -Basic	1,962,980	2,432,862
Special Ed IDEA -Preschool	260,563	93,354
Special Ed Preschool Staff Development		672
Special Ed IDEA Early Intervention	779,948	787,560
Special Education Alt Dispute Resolution	153,373	
Head Start Program	21,920,602	24,527,386
Early Head Start	4,803,660	8,796,965
Title I: OYA Admin	225,477	261,575
Title I: Part A	1,067,761	853,429
Title I: Part D Delinquent	379,927	749,510
Title I: Migrant Education	8,238,014	9,785,961
Embedded Instruction	61,101	
Homeless Children & Foster Youth	242,554	
CPIN - SCOE Contract	223,547	228,704
ESSA: CSI	781,276	213,371
ESSER	4,737,616	10,590,764
GEER Learning Loss Mitigation	594,794	
CRF Learning Loss Mitigation	3,125,870	
Title III: Limited English Proficiency	23,501	122,980
Title III: Technical Assistance	150,710	151,677
Title IV Student Support	79,274	90,744
Medi-Cal Billing Option	959,395	
<b>TOTAL FEDERAL REVENUE</b>	<b>50,771,943</b>	<b>59,687,514</b>
<b>C) OTHER STATE REVENUE</b>		
Special Education Charter School	213,415	309,545
Special Education All Other State Revenue	3,012,954	3,632,927
Special Education Workability	142,047	141,290
Special Education-Non Public Schools	842,889	1,308,225
Special Education - SELPA Equip/Supplies	298,410	568,601
Special Education - RLA Administrative Services	1,173,815	1,259,114
IEEEP	914,017	270,994
Alt Ed Instructional Programs	90,939	20,640
Lottery: Instructional Materials	117,379	83,549
Local Solution Grant	2,829,725	2,000,000
Tobacco Use Prevention Education (TUPE)	1,700,572	1,150,470
Foster Youth Programs	749,899	518,000
Covid 19 Funding	4,642,472	880,871
Learning Loss Mitigation	390,070	
LCSSP Cohort 4	799,440	560,312
STRS On-Behalf	4,872,578	5,689,202
All Other State Revenue	190,269	
<b>TOTAL OTHER STATE REVENUE</b>	<b>22,980,890</b>	<b>18,393,740</b>
<b>D) OTHER LOCAL REVENUE</b>		
Special Education Trsf Apportionment from District	\$15,179,354	\$13,191,731

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES**  
**2021-22 PROPOSED BUDGET**

	Estimated Actual 2020-21*	Proposed Budget 2021-22
Special Ed Non Public Schools Trsf Apportionment from District	2,495,357	1,923,577
Special Ed -San Andreas Regional Center	729,469	1,011,359
Special Ed - Facilities	12,636	12,636
Special Education - SELPA Equip/Supplies	21,790	
Special Education - Donations	200	
Community Redevelopment Funds (RDA)	2,745,854	2,500,000
Tuition	949,737	766,200
SELPA Staff Development	8,000	8,000
Walden West All other Fees and Contracts	235,959	418,000
Walden West Food Service Sales/Leases/Other	1,386	45,000
Walden West Donations	2,750	
All Other Local Revenue - Teacher Recognition Day	15,000	
All Other Local Revenue - Santa Clara Family Health Plan		280,600
All Other Local Revenue - Fund 820	3,185	
All Other Local Revenue - Non Public Schools	26,250	
All Other Local Revenue - Migrant Ed	4,118	
Cafeteria Profit Sharing	223	
SVCF Gilroy Mathematical	59,162	
Interagency Services/LEA's-OCDE - MTSS	6,432	
All Other Fees & Contracts-OCDE CHEF #49747	82,590	
All Other Fees & Contracts-Rancho Santiago K12 Workplace	445,050	
All Other Fees & Contracts-Sobrato Early Learning	20,336	
All Other Fees & Contracts/Local revenue-CDE CCC Census 2020	(165)	
All Other Fees & ContractsCCSESA PA&Media Svcs	682	
All Other Fees & Contracts-BSCC Youth Reinvestment Grant	274,487	
All Other Local Revenue - Geolead	39,883	86,000
All Other Local Revenue-Wormenhaven	100,000	100,000
Interagency Services/LEA's-Applicant Fingerprint Services	74,000	74,000
All Other Fees & Contracts-Applicant Fingerprint Services	9,469	9,469
All Other Local Revenue - Artspiration Grant	24,287	
Interagency Services/LEA's-ASAP Connect	43,750	53,500
Interagency Services/LEA's-Inclusion Collaborative	44,577	128,783
All Other Fees & Contracts- Inclusion collaborative	150,750	483,767
All Other Sales- Inclusion Collaborative	14,266	15,000
Interagency Services/LEA's- Educational Services Support	810	
All Other Fees & Contracts-First 5	944,253	120,000
All Other Local Revenue - Silicon Valley Creates	55,023	
All Other Local Revenue - Dept of Justice Tobacco Grant	95,658	266,595
All Other Local Revenue - SVCF Heising Simons	28,957	
Interagency Services/LEA's-Library Services	27,040	
All Other Local Revenue-Library Services	133	
All Other Local Revenue-Morgan FF Early Learning	150,452	30,239
All Other Local Revenue-Packard Foundation Grants	150,000	
All Other Fees & Contracts - SCC Power of Democracy	33,120	
All Other Fees & Contracts - SCC Womens Equality	16,480	
All Other Fees & Contracts - SCC MOU FYSS	753,706	800,000
All Other Fees & Contracts - SCC School Climate Partnership	210,850	
All Other Fees & Contracts - SCC Behavioral Health	79,330	1,734,026
All Other Fees & Contracts - SCC ALIA Training	700,848	

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES**  
**2021-22 PROPOSED BUDGET**

	Estimated Actual 2020-21*	Proposed Budget 2021-22
All Other Fees & Contracts - Go Kids	156,079	
All Other Fees & Contracts - Cabrillo CC District	942,254	198,449
All Other Fees & Contracts - WestEd - CAPMSE	138,425	
All Other Fees & Contracts - CDBG	221,311	
All Other Fees & Contracts - HS-City of San Jose CARES	1,353,883	
All Other Fees & Contracts - Emergency Child Care Bridge	88,155	147,401
Interagency Services/LEA's-San Diego COE Contracts	10,772	
<b>OTHER LOCAL REVENUE CONTINUED</b>		
Interagency Services/LEA's-LPC Training Modules Project	4,124	
Interagency Services/LEA's-Positive Behavior Intervention CCSESA	73,075 26,146	377,250
All Other Local - Hewlett Arts	77,857	42,035
All Other Local - Digital Divide	7,123,440	
All Other Local - Digital Infrastructure	90,000	
All Other Local - CETF Digital Inclusion	1,523,000	
All Other Local - SCC BOS Food Security Fund	47,600	
All Other Local Revenue - Region V CAPMSE	37,220	
All Other Local Revenue - SCC Educational Manager Program	199,671	742,564
All Other Local Revenue - SCC Feminine Product Initiative	520,000	
All Other Local Revenue - Medi-Cal Billing Option		891,000
Interagency Services/LEA's-Educator Preparation Programs	187,250	105,000
All Other Fees & Contracts-Educator Preparation Programs	1,148,671	2,127,225
All Other Local-Educator Preparation Programs	1,000	
SVCF CZI Grant	90,670	
Bechtel Grant	91,427	
Universal Access Early Child Hd Care	102,786	
Interagency Services/LEA's-Multilingual & Humanities	38,100	65,000
All Other Fees & Contracts-Multilingual & Humanities	5,715	22,100
Interagency Services/LEA's-Innovation & Instructional	40,665	57,600
All Other Fees & Contracts-Innovation & Instructional	4,765	5,000
All Other Fees & Contracts-CDE ELDS/SSEL	802,224	1,057,717
All Other Fees & Contracts-Quality Early Learning Supports	5,268,058	
Interagency Services/LEA's - Early Math	15,020	
Interagency Services/LEA's - Luther Burbank CSPP	503,080	
All Other Local-SVCF Civic Participation	42,776	
All Other Local-Special Education Donations	66,780	
All Other Local-Deputy Superintendent Donations	200,000	
<b>TOTAL OTHER LOCAL REVENUE</b>	<b>48,309,483</b>	<b>29,901,683</b>
<b>TOTAL CATEGORICAL PROGRAM REVENUES</b>	<b>\$201,218,588</b>	<b>\$185,260,779</b>

\* Includes prior year carryovers

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - COMBINED  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2021-22 PROPOSED BUDGET**

	Estimated Actual 2020-21*	Proposed Budget 2021-22
<b>A) REVENUES</b>		
LCFF Sources	\$160,844,476	\$160,450,261
Federal Revenue	51,192,223	59,687,514
Other State Revenue	23,781,493	19,087,750
Other Local Revenue	59,810,255	40,101,023
<b>TOTAL REVENUES</b>	<b>295,628,447</b>	<b>279,326,548</b>
<b>B) EXPENDITURES</b>		
Certificated Salaries	56,706,976	56,168,607
Classified Salaries	64,521,733	69,464,761
Employee Benefits	56,881,144	66,156,412
Books and Supplies	13,796,369	6,145,722
Services and Other Operating Expenses	48,151,716	44,269,726
Capital Outlay	3,929,846	19,650,315
Other Outgo	40,084,361	44,498,293
Direct Support/Indirect Costs	(542,717)	(548,370)
<b>TOTAL EXPENDITURES</b>	<b>283,529,428</b>	<b>305,805,466</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>12,099,019</b>	<b>(26,478,918)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>		
Interfund Transfer Out	984,000	983,500
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>(984,000)</b>	<b>(983,500)</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>11,115,019</b>	<b>(27,462,418)</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>86,800,602</b>	<b>97,915,621</b>
Property Tax Accounting Adjustment		0
<b>G) ENDING FUND BALANCE</b>	<b>\$97,915,621</b>	<b>\$70,453,203</b>

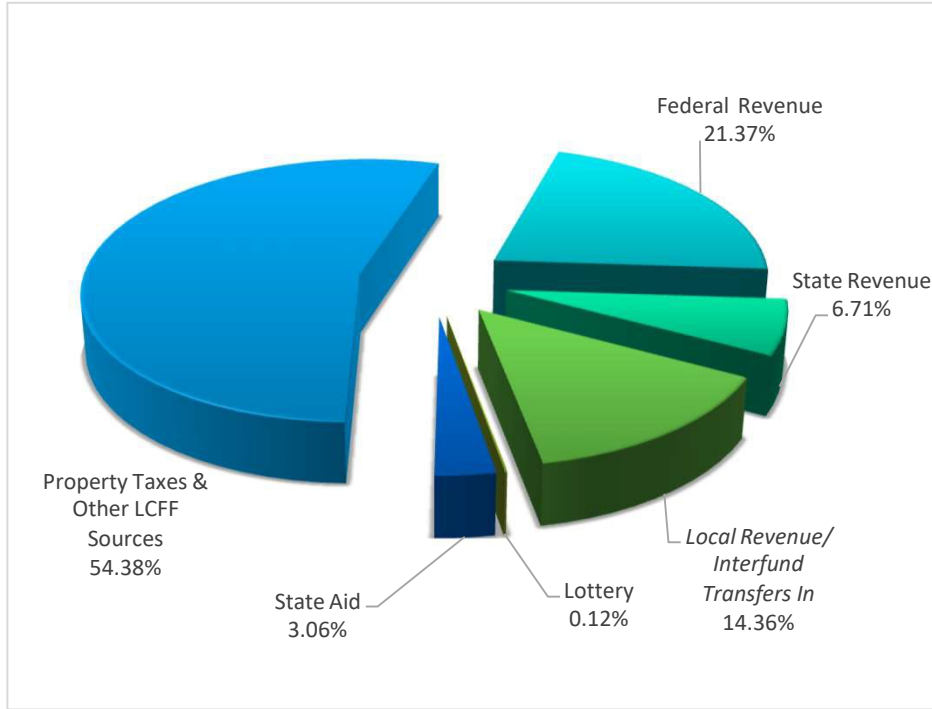


**SANTA CLARA COUNTY OFFICE OF EDUCATION  
COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - COMBINED  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2021-22 PROPOSED BUDGET**

	Estimated Actual 2020-21*	Proposed Budget 2021-22
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>		
a) Nonspendable		
Revolving Cash	\$25,000	\$25,000
Stores/Prepaid Expenditures	0	0
All Others (Accounts Receivable)	0	0
b) Restricted	43,787,408	27,911,476
c) Assigned:		
Board Designation (Legal)	176,000	176,000
Deferred Maintenance	3,011,155	222,850
Facilities	3,573,729	2,630,506
Technology & Data Services	9,054,807	8,081,301
Leave Liability	4,304,790	3,027,609
RDA/Routine Restricted Maintenance Account Contingency	2,933,899	0
Carryover Unspent Funds	4,923,422	0
Total Assignments (a+b+c)	71,790,210	42,074,742
d) Reserve for Economic Uncertainty:		
State Mandated Reserve	5,690,269	6,135,779
Board Maintained Reserve	5,690,268	6,135,780
e) Unassigned Amount	14,744,876	16,106,903
Total Reserve (\$)	26,125,412	28,378,462
Total Reserve (%)	9.18%	9.25%
<b>ENDING FUND BALANCE (a thru e)</b>	<b>\$97,915,621</b>	<b>\$70,453,203</b>

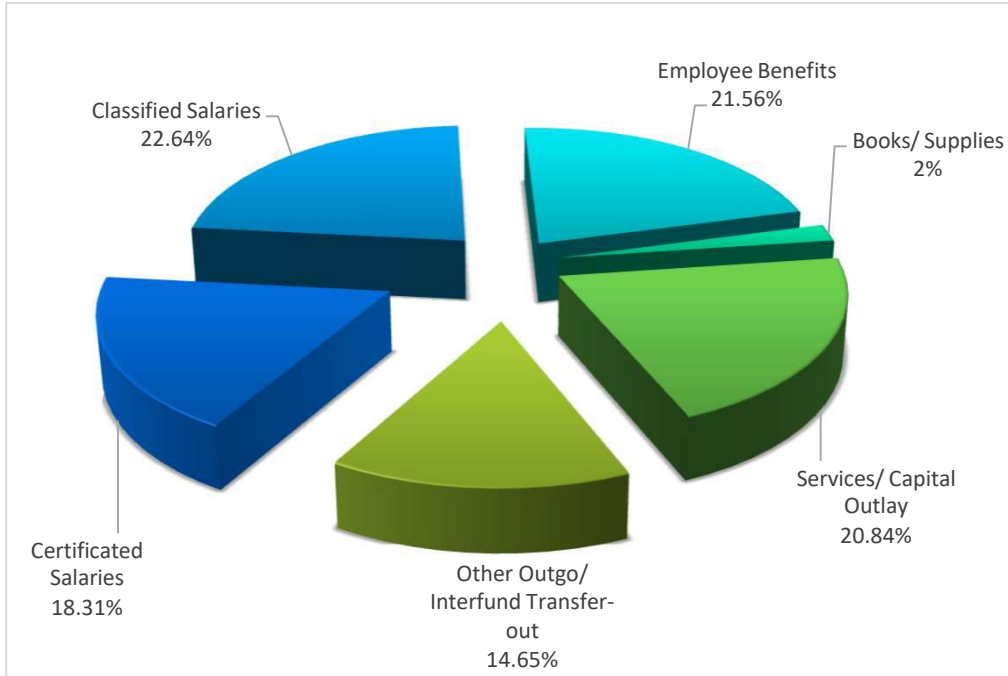
\* Includes prior year carryovers

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
 COUNTY SCHOOL SERVICE FUND SOURCES OF REVENUE  
 2021-22 PROPOSED BUDGET**



<b>Revenue Category</b>	<b>2021-22 Proposed Budget</b>	<b>% of Total</b>
State Aid	\$ 8,547,759	3.06%
Property Taxes & Other LCFF Sources	151,902,502	54.38%
Federal Revenue	59,687,514	21.37%
State Revenue	18,748,433	6.71%
Local Revenue/Interfund Transfer In	40,101,023	14.36%
Lottery	339,317	0.12%
<b>Total Revenue</b>	<b>\$ 279,326,548</b>	<b>100.00%</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
 COUNTY SCHOOL SERVICE FUND SOURCES OF EXPENDITURES  
 2021-22 PROPOSED BUDGET**



<b>Expenditures Category</b>	<b>2021-22 Proposed Budget</b>	<b>% of Total</b>
Certificated Salaries	\$56,168,607	18.31%
Classified Salaries	69,464,761	22.64%
Employee Benefits	66,156,412	21.56%
<b>Sub-total Salaries &amp; Benefits</b>	<b>191,789,780</b>	<b>62.51%</b>
Books/Supplies	6,145,722	2.00%
Services/Capital Outlay	63,920,041	20.84%
Other Outgo/ Interfund Transfer-out	44,933,423	14.65%
<b>Total Expenditures</b>	<b>\$306,788,966</b>	<b>100.00%</b>

Back-out Return of Property Tax	<u>(41,533,948)</u>
Total Expenditures exclude Return of Property Tax	<u>265,255,018</u>

<b>% of Salaries &amp; Benefit over Total Expenditures exclude Return of Property Tax</b>	<u><b>72.30%</b></u>
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**SANTA CLARA COUNTY OFFICE OF EDUCATION  
COUNTY SCHOOL SERVICE FUND-UNRESTRICTED  
MULTI-YEAR PROJECTION (MYP)  
2021-22 PROPOSED BUDGET**

		Estimated Actual	Proposed Budget	MYP	MYP
		2020-21	2021-22	2022-23	2023-24
<b>REVENUES AND OTHER FINANCING SOURCES</b>					
LCFF Sources	8010-8099	\$81,688,204	\$ 83,172,419	83,275,505	83,407,985
Federal Revenues	8100-8299	420,280	-	-	-
Other State Revenues	8300-8599	800,603	694,010	694,010	694,010
Other Local Revenues	8600-8799	11,500,772	10,199,340	12,039,975	13,522,118
Other Financing Sources/Transfers In	8900-8999	-	-	-	-
Contributions	8980/8990	(2,251,275)	(2,817,043)	(531,267)	(132,509)
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		\$92,158,584	\$ 91,248,726	\$ 95,478,223	\$ 97,491,604
<b>EXPENDITURES AND OTHER FINANCING USES</b>					
Certificated Salaries					
Base Salaries		\$13,155,266	\$ 12,990,316	\$ 12,990,316	\$ 13,650,795
Step & Column Adjustment				129,903	136,507
Cost-of-Living Adjustment				-	-
Other Adjustments				530,576	-
Total Certificated Salaries		\$13,155,266	\$12,990,316	\$ 13,650,795	\$ 13,787,302
Classified Salaries					
Base Salaries		\$27,565,525	\$ 29,411,855	\$ 29,411,855	30,189,965
Step & Column Adjustment				294,119	301,901
Cost-of-Living Adjustment				-	-
Other Adjustments				483,991	-
Total Classified Salaries		\$27,565,525	\$ 29,411,855	\$ 30,189,965	\$ 30,491,866
Employee Benefits		\$15,629,064	\$ 18,144,928	\$ 19,277,371	\$ 19,709,248
Books & Supplies		1,493,188	2,040,839	2,139,231	2,088,843
Services & Other Operating Expenses		11,497,649	7,289,698	10,201,029	9,755,707
Capital Outlay		1,981,436	4,896,754	1,146,599	618,749
Other Outgo		38,302,875	41,533,948	41,533,948	41,533,948
Direct Support/Indirect Costs		(12,621,772)	(14,456,626)	(13,391,952)	(13,429,329)
Other Financing Uses/Transfers Out		984,000	983,500	976,000	981,750
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		\$97,987,231	\$ 102,835,212	\$ 105,722,986	\$ 105,538,084
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>		(\$5,828,647)	\$ (11,586,486)	\$ (10,244,763)	\$ (8,046,480)

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**COUNTY SCHOOL SERVICE FUND-UNRESTRICTED**  
**MULTI-YEAR PROJECTION (MYP)**  
**2021-22 PROPOSED BUDGET**

	Estimated Actual 2020-21	Proposed Budget 2021-22	MYP 2022-23	MYP 2023-24
<b>BEGINNING FUND BALANCE</b>	\$59,956,861	\$ 54,128,214	\$ 42,541,728	\$ 32,296,965
<b>PROPERTY TAX ACCOUNTING ADJUSTMENT</b>		-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$54,128,214</b>	<b>\$42,541,728</b>	<b>\$ 32,296,965</b>	<b>\$ 24,250,485</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Prepaid Expenditures	-	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Board Designation (Legal)	176,000	176,000	176,000	176,000
Facilities	3,573,729	2,630,506	1,872,170	1,917,850
Deferred Maintenance (FMP)	3,011,155	222,850	-	-
Technology & Data Services	9,054,807	8,081,301	6,384,232	4,624,291
Vacation Liability	4,304,790	3,027,609	3,027,609	3,027,609
Carryover of Unspent Funds	4,923,422	-	-	-
Routine Restricted Maintenance Account Contingency	2,933,899			
Total Assignments	\$ 28,002,802	\$ 14,163,266	\$ 11,485,011	\$ 9,770,750
b) Reserve:				
Reserve for Economic Uncertainties	\$ 11,380,537	\$ 12,271,559	\$ 11,413,665	\$ 11,259,409
Undesignated Reserve	14,744,875	16,106,903	9,398,289	3,220,326
Total Reserve (\$)	\$ 26,125,412	\$ 28,378,462	\$ 20,811,954	\$ 14,479,735
Total Reserve (%)	9.18%	9.25%	7.29%	5.14%
<b>ENDING FUND BALANCE (a + b)</b>	<b>\$ 54,128,214</b>	<b>\$ 42,541,728</b>	<b>\$ 32,296,965</b>	<b>\$ 24,250,485</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
COUNTY SCHOOL SERVICE FUND-RESTRICTED  
MULTI-YEAR PROJECTION  
2021-22 PROPOSED BUDGET**

		Estimated Actual	Proposed Budget	MYP	MYP
		2020-21	2021-22	2022-23	2023-24
<b>REVENUES AND OTHER FINANCING SOURCES</b>					
LCFF Sources	8010-8099	\$ 79,156,272	\$ 77,277,842	\$ 78,686,973	\$ 79,735,450
Federal Revenues	8100-8299	50,771,943	59,687,514	48,889,171	\$ 48,604,400
Other State Revenues	8300-8599	22,980,890	18,393,740	16,660,923	\$ 16,660,923
Other Local Revenues	8600-8799	48,309,483	29,901,683	31,251,585	\$ 31,703,058
Other Financing Sources/Transfers In	8900-8999	-	-	-	\$ -
Contributions	8980/8990	2,251,275	2,817,043	531,267	\$ 132,509
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<b>\$ 203,469,863</b>	<b>\$ 188,077,822</b>	<b>\$ 176,019,919</b>	<b>\$ 176,836,340</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>					
Certificated Salaries					
Base Salaries		\$ 43,551,710	\$ 43,178,291	\$ 43,178,291	\$ 42,642,530
Step & Column Adjustment				431,783	\$ 426,425
Cost-of-Living Adjustment				-	\$ -
Other Adjustments				(967,544)	\$ -
Total Certificated Salaries		\$ 43,551,710	\$ 43,178,291	\$ 42,642,530	\$ 43,068,955
Classified Salaries					
Base Salaries		\$ 36,956,208	\$ 40,052,906	\$ 40,052,906	\$ 39,716,516
Step & Column Adjustment				400,532	\$ 397,162
Cost-of-Living Adjustment				-	\$ -
Other Adjustments				(736,922)	\$ -
Total Classified Salaries		\$ 36,956,208	\$ 40,052,906	\$ 39,716,516	\$ 40,113,678
Employee Benefits		\$ 41,252,080	\$ 48,011,484	\$ 48,093,222	\$ 48,748,220
Books & Supplies		12,303,181	4,104,883	2,414,118	\$ 2,381,600
Services & Other Operating Expenses		36,654,067	36,980,028	27,287,058	\$ 26,167,122
Capital Outlay		1,948,410	14,753,561	4,206,866	\$ 171,866
Other Outgo		1,781,486	2,964,345	2,414,749	\$ 2,414,749
Direct Support/Indirect Costs		12,079,055	13,908,256	12,843,582	\$ 12,880,959
Other Financing Uses/Transfers Out		-	-	-	\$ -
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>\$ 186,526,197</b>	<b>\$ 203,953,754</b>	<b>\$ 179,618,641</b>	<b>\$ 175,947,149</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>		<b>16,943,666</b>	<b>(15,875,932)</b>	<b>(3,598,722)</b>	<b>889,191</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
COUNTY SCHOOL SERVICE FUND-RESTRICTED  
MULTI-YEAR PROJECTION  
2021-22 PROPOSED BUDGET**

	Estimated Actual 2020-21	Proposed Budget 2021-22	MYP 2022-23	MYP 2023-24
<b>BEGINNING FUND BALANCE</b>	\$ 26,843,742	\$ 43,787,408	\$ 27,911,476	\$ 24,312,753
<b>ENDING FUND BALANCE</b>	\$ 43,787,408	\$ 27,911,476	\$ 24,312,753	\$ 25,201,944
<b>COMPONENTS OF ENDING FUND BALANCE</b>				
a) Assigned for:				
Revolving Cash	\$ -	\$ -	\$ -	\$ -
Stores/Prepaid Expenditures	-	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Carryover of Unspent Funds	43,787,408	27,911,476	24,312,753	25,201,944
Total Assignments	\$ 43,787,408	\$ 27,911,476	\$ 24,312,753	\$ 25,201,944
b) Reserve:				
Reserve for Economic Uncertainties	\$ -	\$ -	\$ -	\$ -
Undesignated Reserve	-	-	-	-
Total Reserve (\$)	\$ -	\$ -	\$ -	\$ -
Total Reserve (%)	0.00%	0.00%	0.00%	0.00%
<b>ENDING FUND BALANCE (a + b)</b>	\$ 43,787,408	\$ 27,911,476	\$ 24,312,753	\$ 25,201,944

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
COUNTY SCHOOL SERVICE FUND-COMBINED  
MULTI-YEAR PROJECTION  
2021-22 PROPOSED BUDGET**

	Estimated Actual 2020-21	Proposed Budget 2021-22	MYP 2022-23	MYP 2023-24
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
LCFF Sources	\$ 160,844,476	\$ 160,450,261	\$ 161,962,478	\$ 163,143,435
Federal Revenues	51,192,223	59,687,514	48,889,171	48,604,400
Other State Revenues	23,781,493	19,087,750	17,354,933	17,354,933
Other Local Revenues	59,810,255	40,101,023	43,291,560	45,225,176
Other Financing Sources/Transfers In	-	-	-	-
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$ 295,628,447</b>	<b>\$ 279,326,548</b>	<b>\$ 271,498,142</b>	<b>\$ 274,327,944</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>				
Certificated Salaries				
Base Salaries	\$ 56,706,976	\$ 56,168,607	\$ 56,168,607	\$ 56,293,325
Step & Column Adjustments			561,686	562,932
COLA			-	-
Other Adjustments			(436,968)	-
Total Certificated Salaries	\$ 56,706,976	\$ 56,168,607	\$ 56,293,325	\$ 56,856,257
Classified Salaries				
Base Salaries	\$ 64,521,733	\$ 69,464,761	\$ 69,464,761	\$ 69,906,481
Step & Column Adjustments			694,651	699,063
COLA			-	-
Other Adjustments			(252,931)	-
Total Classified Salaries	\$ 64,521,733	\$ 69,464,761	\$ 69,906,481	\$ 70,605,544
Employee Benefits	\$ 56,881,144	\$ 66,156,412	\$ 67,370,593	\$ 68,457,468
Books & Supplies	13,796,369	6,145,722	4,553,349	4,470,443
Services & Other Operating Expenses	48,151,716	44,269,726	37,488,087	35,922,829
Capital Outlay	3,929,846	19,650,315	5,353,465	790,615
Other Outgo	40,084,361	44,498,293	43,948,697	43,948,697
Direct Support/Indirect Costs	(542,717)	(548,370)	(548,370)	(548,370)
Other Financing Uses/Transfers Out	984,000	983,500	976,000	981,750
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$ 284,513,428</b>	<b>\$ 306,788,966</b>	<b>\$ 285,341,627</b>	<b>\$ 281,485,233</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>11,115,019</b>	<b>(27,462,418)</b>	<b>(13,843,485)</b>	<b>(7,157,289)</b>

\$ -



**SANTA CLARA COUNTY OFFICE OF EDUCATION  
COUNTY SCHOOL SERVICE FUND-COMBINED  
MULTI-YEAR PROJECTION  
2021-22 PROPOSED BUDGET**

	Estimated Actual 2020-21	Proposed Budget 2021-22	MYP 2022-23	MYP 2023-24
<b>BEGINNING FUND BALANCE</b>	\$ 86,800,602	\$ 97,915,621	\$ 70,453,203	\$ 56,609,718
<b>PROPERTY TAX ACCOUNTING ADJUSTMENT</b>	\$ -	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE</b>	<b>\$ 97,915,621</b>	<b>\$ 70,453,203</b>	<b>\$ 56,609,718</b>	<b>\$ 49,452,429</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Stores/Prepaid Expenditures	-	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Board Designation (Legal)	176,000	176,000	176,000	176,000
Facilities	3,573,729	2,630,506	1,872,170	1,917,850
Deferred Maintenance (FMP)	3,011,155	222,850	-	-
Technology & Data Services	9,054,807	8,081,301	6,384,232	4,624,291
Vacation Liability	4,304,790	3,027,609	3,027,609	3,027,609
Carryover of Unspent Funds	48,710,830	27,911,476	24,312,753	25,201,944
Routine Restricted Maintenance Account Contingency	2,933,899	-	-	-
Total Assignments	<b>\$ 71,790,210</b>	<b>\$ 42,074,742</b>	<b>\$ 35,797,764</b>	<b>\$ 34,972,694</b>
b) Reserve:				
Reserve for Economic Uncertainties	\$ 11,380,537	\$ 12,271,559	\$ 11,413,665	\$ 11,259,409
Undesignated Reserve	14,744,875	16,106,903	9,398,289	3,220,326
Total Reserve (\$)	<b>\$ 26,125,412</b>	<b>\$ 28,378,462</b>	<b>\$ 20,811,954</b>	<b>\$ 14,479,735</b>
Total Reserve (%)	9.18%	9.25%	7.29%	5.14%
<b>ENDING FUND BALANCE (a + b)</b>	<b>\$ 97,915,621</b>	<b>\$ 70,453,203</b>	<b>\$ 56,609,718</b>	<b>\$ 49,452,429</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**SPECIAL EDUCATION PASS-THROUGH FUND (FUND 100)**  
**REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE**  
**2021-22 PROPOSED BUDGET**

	Estimated Actual 2020-21	Proposed Budget 2021-22
<b>A) REVENUES</b>		
LCFF Sources	\$0	\$0
Federal Revenue	57,499,142	29,298,100
Other State Revenue	10,450,517	11,695,954
Other Local Revenue	1,283,639	1,283,638
<b>TOTAL REVENUES</b>	<b>69,233,298</b>	<b>42,277,692</b>
<b>B) EXPENDITURES</b>		
Certificated Salaries	0	0
Classified Salaries	0	0
Employee Benefits	0	0
Books and Supplies	0	0
Services and Other Operating Expenses	0	0
Capital Outlay	0	0
Other Outgo	69,233,298	42,277,692
Direct Support/Indirect Costs	0	0
<b>TOTAL EXPENDITURES</b>	<b>69,233,298</b>	<b>42,277,692</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		
	0	0
<b>D) OTHER FINANCING SOURCES/USES</b>		
Interfund Transfer In	0	0
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>0</b>	<b>0</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>		
	0	0
<b>F) BEGINNING FUND BALANCE</b>		
	0	0
<b>G) ENDING FUND BALANCE</b>		
	0	0
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>		
a) Assigned for:		
Revolving Cash	0	0
Stores	0	0
Prepaid Expenditures	0	0
All Others	0	0
b) Restricted	0	0
c) Committed	0	0
d) Assigned	0	0
Total Assignments	0	0
e) Reserve:		
State Mandated Reserve	0	0
Board Maintained Reserve	0	0
Unassigned Reserve	0	0
Total Reserve (\$)	0	0
Total Reserve (%)	0.00%	0.00%
<b>ENDING FUND BALANCE (a + b)</b>	<b>\$0</b>	<b>\$0</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
CHILD DEVELOPMENT FUND (FUND 120)  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2021-22 PROPOSED BUDGET**

	Estimated Actual 2020-21	Proposed Budget 2021-22
<b>A) REVENUES</b>		
LCFF Sources	\$0	\$0
Federal Revenue	1,031,443	1,412,695
Other State Revenue	7,434,777	6,437,919
Other Local Revenue	68,968	63,334
<b>TOTAL REVENUES</b>	<b>8,535,188</b>	<b>7,913,948</b>
<b>B) EXPENDITURES</b>		
Certificated Salaries	884,275	1,168,059
Classified Salaries	1,375,778	1,869,874
Employee Benefits	1,104,474	1,567,747
Books and Supplies	291,264	398,146
Services and Other Operating Expenses	4,071,320	2,361,752
Capital Outlay	0	0
Other Outgo	209,915	0
Direct Support/Indirect Costs	542,717	548,370
<b>TOTAL EXPENDITURES</b>	<b>8,479,743</b>	<b>7,913,948</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		
	55,445	0
<b>D) OTHER FINANCING SOURCES/USES</b>		
Interfund Transfer In	0	0
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>0</b>	<b>0</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>		
	55,445	0
<b>F) BEGINNING FUND BALANCE</b>		
	878,608	934,053
<b>G) ENDING FUND BALANCE</b>		
	934,053	934,053
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>		
a) Assigned for:		
Revolving Cash	0	0
Stores	0	0
Prepaid Expenditures	0	0
All Others	0	0
b) Restricted	934,053	934,053
c) Committed	0	0
d) Assigned	0	0
Total Assignments	934,053	934,053
e) Reserve:		
State Mandated Reserve	0	0
Board Maintained Reserve	0	0
Unassigned Reserve	0	0
Total Reserve (\$)	0	0
Total Reserve (%)	0.00%	0.00%
<b>ENDING FUND BALANCE (a + b)</b>	<b>\$934,053</b>	<b>\$934,053</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
COUNTY SCHOOL FACILITIES FUND (FUND 350)  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2021-22 PROPOSED BUDGET**

	Estimated Actual 2020-21	Proposed Budget 2021-22
<b>A) REVENUES</b>		
LCFF Sources	\$0	\$0
Federal Revenue	0	0
Other State Revenue	0	0
Other Local Revenue	35	0
<b>TOTAL REVENUES</b>	<b>35</b>	<b>0</b>
<b>B) EXPENDITURES</b>		
Certificated Salaries	0	0
Classified Salaries	0	0
Employee Benefits	0	0
Books and Supplies	0	0
Services and Other Operating Expenses	0	0
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>35</b>	<b>0</b>
<b>D) OTHER FINANCING SOURCES/USES</b>		
Interfund Transfer In	0	0
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>0</b>	<b>0</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>35</b>	<b>0</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>1,879</b>	<b>1,914</b>
<b>G) ENDING FUND BALANCE</b>	<b>1,914</b>	<b>1,914</b>
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>		
a) Assigned for:		
Revolving Cash	0	0
Stores	0	0
Prepaid Expenditures	0	0
All Others	0	0
b) Restricted	1,914	1,914
c) Committed	0	0
d) Assigned	0	0
Total Assignments	1,914	1,914
e) Reserve:		
State Mandated Reserve	0	0
Board Maintained Reserve	0	0
Unassigned Reserve	0	0
Total Reserve (\$)	0	0
Total Reserve (%)	0.00%	0.00%
<b>ENDING FUND BALANCE (a + b)</b>	<b>\$1,914</b>	<b>\$1,914</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**DEBT SERVICE FUND (FUND 560)**  
**REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE**  
**2021-22 PROPOSED BUDGET**

	Estimated Actual 2020-21	Proposed Budget 2021-22
<b>A) REVENUES</b>		
LCFF Sources	\$0	\$0
Federal Revenue	0	0
Other State Revenue	0	0
Other Local Revenue	0	0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>
<b>B) EXPENDITURES</b>		
Certificated Salaries	\$0	\$0
Classified Salaries	0	0
Employee Benefits	0	0
Books and Supplies	0	0
Services and Other Operating Expenses	0	0
Capital Outlay	0	0
Other Outgo	984,000	983,500
Direct Support/Indirect Costs	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$984,000</b>	<b>\$983,500</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		
	(\$984,000)	(\$983,500)
<b>D) OTHER FINANCING SOURCES/USES</b>		
Interfund Transfer In	\$984,000	\$983,500
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$984,000</b>	<b>\$983,500</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>		
	\$0	\$0
<b>F) BEGINNING FUND BALANCE</b>		
	\$17	\$17
<b>G) ENDING FUND BALANCE</b>		
	\$17	\$17
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>		
a) Assigned for:		
Revolving Cash	\$0	\$0
Stores	0	0
Prepaid Expenditures	0	0
All Others	0	0
b) Restricted	17	17
c) Committed	0	0
d) Assigned	0	0
Total Assignments	\$17	\$17
e) Reserve:		
State Mandated Reserve	\$0	\$0
Board Maintained Reserve	0	0
Unassigned Reserve	0	0
Total Reserve (\$)	\$0	\$0
Total Reserve (%)	0.00%	0.00%
<b>ENDING FUND BALANCE (a + b)</b>	<b>\$17</b>	<b>\$17</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**SELF-INSURANCE FUND (FUND 670)**  
**REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE**  
**2021-22 PROPOSED BUDGET**

	Estimated Actual 2020-21	Proposed Budget 2021-22
<b>A) REVENUES</b>		
LCFF Sources	\$0	\$0
Federal Revenue	0	0
Other State Revenue	0	0
Other Local Revenue	8,594,486	7,794,277
<b>TOTAL REVENUES</b>	<b>\$8,594,486</b>	<b>\$7,794,277</b>
<b>B) EXPENDITURES</b>		
Certificated Salaries	\$0	\$0
Classified Salaries	229,477	279,731
Employee Benefits	101,368	133,219
Books and Supplies	12,448	64,015
Services and Other Operating Expenses	6,221,021	9,074,356
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$6,564,314</b>	<b>\$9,551,321</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		
	\$2,030,172	(\$1,757,044)
<b>D) OTHER FINANCING SOURCES/USES</b>		
Interfund Transfer In	\$0	\$0
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$0</b>	<b>\$0</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>		
	\$2,030,172	(\$1,757,044)
<b>F) BEGINNING FUND BALANCE</b>		
	\$16,850,498	\$18,880,670
<b>G) ENDING FUND BALANCE</b>		
	\$18,880,670	\$17,123,626
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>		
a) Assigned for:		
Revolving Cash	\$0	\$0
Stores	0	0
Prepaid Expenditures	0	0
All Others	0	0
b) Restricted	0	0
c) Committed	0	0
d) Assigned	0	0
Total Assignments	\$0	\$0
e) Reserve:		
State Mandated Reserve	\$0	\$0
Board Maintained Reserve	0	0
Unassigned Reserve	18,880,670	17,123,626
Total Reserve (\$)	\$18,880,670	\$17,123,626
Total Reserve (%)	6.64%	5.58%
<b>ENDING FUND BALANCE (a + b)</b>	<b>\$18,880,670</b>	<b>\$17,123,626</b>

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

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

Public Hearing: \_\_\_\_\_ Adoption Date: June 16, 2021

Place: Santa Clara County Office of Educati  
 Date: June 09, 2021  
 Time: 5:00 PM

Signed:   
 Clerk, Secretary of the County Board  
 (Original signature required)

Contact person for additional information on the budget reports:

Name: Stephanie Gomez  
 Title: Chief Business Officer  
 Telephone: 408-453-6519  
 E-mail: SGomez@sccoe.org

To update our mailing database, please complete the following:

Superintendent's Name: Mary Ann Dewan, Ph.D  
 Chief Business Official's Name: Stephanie Gomez  
 CBO's Title: Chief Business Officer  
 CBO's Telephone: 408-453-6519

**Criteria and Standards Review Summary**

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

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

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

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X



<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?  • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		<b>X</b>
			<b>X</b>	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?  • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		<b>X</b>
			<b>X</b>	
			<b>X</b>	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?		<b>X</b>
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	<b>X</b>	
			<b>X</b>	
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• 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:		<b>X</b>
			<b>Jun 16, 2021</b>	
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?		<b>X</b>

<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?	<b>X</b>	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	<b>X</b>	
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	<b>X</b>	
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?	<b>X</b>	
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?	<b>X</b>	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	<b>X</b>	

<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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	81,688,204.00	79,156,272.00	160,844,476.00	83,172,419.00	77,277,842.00	160,450,261.00	-0.2%
2) Federal Revenue		8100-8299	420,280.00	50,771,943.00	51,192,223.00	0.00	59,687,514.00	59,687,514.00	16.6%
3) Other State Revenue		8300-8599	800,603.00	22,980,890.00	23,781,493.00	694,010.00	18,393,740.00	19,087,750.00	-19.7%
4) Other Local Revenue		8600-8799	11,500,772.00	48,309,483.00	59,810,255.00	10,199,340.00	29,901,683.00	40,101,023.00	-33.0%
5) TOTAL, REVENUES			94,409,859.00	201,218,588.00	295,628,447.00	94,065,769.00	185,260,779.00	279,326,548.00	-5.5%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	13,155,266.00	43,551,710.00	56,706,976.00	12,990,316.00	43,178,291.00	56,168,607.00	-0.9%
2) Classified Salaries		2000-2999	27,565,525.00	36,956,208.00	64,521,733.00	29,411,855.00	40,052,906.00	69,464,761.00	7.7%
3) Employee Benefits		3000-3999	15,629,064.00	41,252,080.00	56,881,144.00	18,144,928.00	48,011,484.00	66,156,412.00	16.3%
4) Books and Supplies		4000-4999	1,493,188.00	12,303,181.00	13,796,369.00	2,040,839.00	4,104,883.00	6,145,722.00	-55.5%
5) Services and Other Operating Expenditures		5000-5999	11,497,649.00	36,654,067.00	48,151,716.00	7,289,698.00	36,980,028.00	44,269,726.00	-8.1%
6) Capital Outlay		6000-6999	1,981,436.00	1,948,410.00	3,929,846.00	4,896,754.00	14,753,561.00	19,650,315.00	400.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	38,302,875.00	1,781,486.00	40,084,361.00	41,533,948.00	2,964,345.00	44,498,293.00	11.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(12,621,772.00)	12,079,055.00	(542,717.00)	(14,456,626.00)	13,908,256.00	(548,370.00)	1.0%
9) TOTAL, EXPENDITURES			97,003,231.00	186,526,197.00	283,529,428.00	101,851,712.00	203,953,754.00	305,805,466.00	7.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,593,372.00)	14,692,391.00	12,099,019.00	(7,785,943.00)	(18,692,975.00)	(26,478,918.00)	-318.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	984,000.00	0.00	984,000.00	983,500.00	0.00	983,500.00	-0.1%
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	(2,251,275.00)	2,251,275.00	0.00	(2,817,043.00)	2,817,043.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,235,275.00)	2,251,275.00	(984,000.00)	(3,800,543.00)	2,817,043.00	(983,500.00)	-0.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,828,647.00)	16,943,666.00	11,115,019.00	(11,586,486.00)	(15,875,932.00)	(27,462,418.00)	-347.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	59,956,860.72	26,843,741.72	86,800,602.44	54,128,213.72	43,787,407.72	97,915,621.44	12.8%
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)			59,956,860.72	26,843,741.72	86,800,602.44	54,128,213.72	43,787,407.72	97,915,621.44	12.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,956,860.72	26,843,741.72	86,800,602.44	54,128,213.72	43,787,407.72	97,915,621.44	12.8%
2) Ending Balance, June 30 (E + F1e)			54,128,213.72	43,787,407.72	97,915,621.44	42,541,727.72	27,911,475.72	70,453,203.44	-28.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	43,787,409.36	43,787,409.36	0.00	27,911,477.36	27,911,477.36	-36.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	27,977,801.71	0.00	27,977,801.71	14,138,266.00	0.00	14,138,266.00	-49.5%
Board Designation (Legal)	0000	9780				176,000.00		176,000.00	
Facilities	0000	9780				2,630,506.00		2,630,506.00	
Deferred Maintenance	0000	9780				222,850.00		222,850.00	
Technology and Data Services	0000	9780				6,081,301.00		6,081,301.00	
Vacation Liability	0000	9780				3,027,609.00		3,027,609.00	
Board Designation (Legal)	0000	9780	176,000.00		176,000.00				
Deferred Maintenance (FMP)	0000	9780	3,011,154.54		3,011,154.54				
Facilities	0000	9780	3,573,729.17		3,573,729.17				
Technology & Data Services	0000	9780	9,054,806.92		9,054,806.92				
Reserve for Vacation & Sick Leave	0000	9780	4,304,789.87		4,304,789.87				
RDA/RRMA Contingency	0000	9780	2,933,898.96		2,933,898.96				
Carryover Unspent Funds	0000	9780	4,923,422.25		4,923,422.25				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,380,537.00	0.00	11,380,537.00	12,271,559.00	0.00	12,271,559.00	7.8%
Unassigned/Unappropriated Amount		9790	14,744,875.01	(1.64)	14,744,873.37	16,106,902.72	(1.64)	16,106,901.08	9.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	136,307,869.90	(5,895,347.95)	130,412,521.95				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	29,597.03	109,475.27	139,072.30				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	(85.00)	(85.00)				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,812,513.05	(81,261.50)	2,731,251.55				
4) Due from Grantor Government		9290	0.00	1,174,041.45	1,174,041.45				
5) Due from Other Funds		9310	165,939.02	530,783.36	696,722.38				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			139,340,919.00	(4,162,394.37)	135,178,524.63				
<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	3,961,095.98	18,897.94	3,979,993.92				
2) Due to Grantor Governments		9590	666,959.00	10,798.13	677,757.13				
3) Due to Other Funds		9610	(42.56)	595,983.10	595,940.54				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	76,847.73	76,847.73				
6) TOTAL, LIABILITIES			4,628,012.42	702,526.90	5,330,539.32				
<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)			134,712,906.58	(4,864,921.27)	129,847,985.31				

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	8,443,093.00	0.00	8,443,093.00	8,547,759.00	0.00	8,547,759.00	1.2%
Education Protection Account State Aid - Current Year		8012	139,338.00	0.00	139,338.00	113,026.00	0.00	113,026.00	-18.9%
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	633,936.00	0.00	633,936.00	665,582.00	0.00	665,582.00	5.0%
Timber Yield Tax		8022	300.00	0.00	300.00	189.00	0.00	189.00	-37.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	160,979,663.00	0.00	160,979,663.00	168,553,273.00	0.00	168,553,273.00	4.7%
Unsecured Roll Taxes		8042	11,187,696.00	0.00	11,187,696.00	10,669,162.00	0.00	10,669,162.00	-4.6%
Prior Years' Taxes		8043	1,885.00	0.00	1,885.00	1,732.00	0.00	1,732.00	-8.1%
Supplemental Taxes		8044	5,718,000.00	0.00	5,718,000.00	3,232,950.00	0.00	3,232,950.00	-43.5%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,986,000.00	0.00	11,986,000.00	11,283,000.00	0.00	11,283,000.00	-5.9%
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 Sup.		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	1,800.00	0.00	1,800.00	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>199,091,711.00</b>	<b>0.00</b>	<b>199,091,711.00</b>	<b>203,066,673.00</b>	<b>0.00</b>	<b>203,066,673.00</b>	<b>2.0%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	1.00		1.00	0.00		0.00	-100.0%
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	985,631.00	0.00	985,631.00	917,730.00	0.00	917,730.00	-6.9%
Property Taxes Transfers		8097	(118,389,139.00)	79,156,272.00	(39,232,867.00)	(120,811,984.00)	77,277,842.00	(43,534,142.00)	11.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>81,688,204.00</b>	<b>79,156,272.00</b>	<b>160,844,476.00</b>	<b>83,172,419.00</b>	<b>77,277,842.00</b>	<b>160,450,261.00</b>	<b>-0.2%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,933,071.00	1,933,071.00	0.00	2,408,498.00	2,408,498.00	24.6%
Special Education Discretionary Grants		8182	0.00	1,284,894.00	1,284,894.00	0.00	905,950.00	905,950.00	-29.5%
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	223,547.00	223,547.00	0.00	228,704.00	228,704.00	2.3%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,286,062.00	1,286,062.00		1,075,529.00	1,075,529.00	-16.4%
Title I, Part D, Local Delinquent Programs	3025	8290		499,916.00	499,916.00		749,510.00	749,510.00	49.9%
Title II, Part A, Supporting Effective Instruction	4035	8290		7,176.00	7,176.00		39,475.00	39,475.00	450.1%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		23,501.00	23,501.00		122,980.00	122,980.00	423.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630	8290		9,491,828.00	9,491,828.00		10,241,753.00	10,241,753.00	7.9%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	420,280.00	36,021,948.00	36,442,228.00	0.00	43,915,115.00	43,915,115.00	20.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>420,280.00</b>	<b>50,771,943.00</b>	<b>51,192,223.00</b>	<b>0.00</b>	<b>59,687,514.00</b>	<b>59,687,514.00</b>	<b>16.6%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		2,528,922.00	2,528,922.00		3,445,485.00	3,445,485.00	36.2%
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	2,880,364.00	2,880,364.00	0.00	3,500,186.00	3,500,186.00	21.5%
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	350,525.00	0.00	350,525.00	355,242.00	0.00	355,242.00	1.3%
Lottery - Unrestricted and Instructional Materials		8560	360,319.00	117,379.00	477,698.00	255,768.00	83,549.00	339,317.00	-29.0%
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		1,700,572.00	1,700,572.00		1,150,470.00	1,150,470.00	-32.3%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		26,880.00	26,880.00		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%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	89,759.00	15,726,773.00	15,816,532.00	83,000.00	10,214,050.00	10,297,050.00	-34.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>800,603.00</b>	<b>22,980,890.00</b>	<b>23,781,493.00</b>	<b>694,010.00</b>	<b>18,393,740.00</b>	<b>19,087,750.00</b>	<b>-19.7%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<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	2,745,854.00	2,745,854.00	0.00	2,500,000.00	2,500,000.00	-9.0%
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	14,000.00	14,000.00	New
All Other Sales		8639	170,000.00	15,652.00	185,652.00	170,000.00	26,000.00	196,000.00	5.6%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	487,286.00	0.00	487,286.00	800,000.00	0.00	800,000.00	64.2%
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	5,213,995.00	1,098,278.00	6,312,273.00	4,777,820.00	869,133.00	5,646,953.00	-10.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,466,525.00	13,258,470.00	14,724,995.00	1,477,275.00	7,234,014.00	8,711,289.00	-40.8%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	900.00	0.00	900.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,447,066.00	12,566,781.00	16,013,847.00	2,324,245.00	3,377,028.00	5,701,273.00	-64.4%
Tuition		8710	715,000.00	949,737.00	1,664,737.00	650,000.00	766,200.00	1,416,200.00	-14.9%
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		17,674,711.00	17,674,711.00		15,115,308.00	15,115,308.00	-14.5%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>11,500,772.00</b>	<b>48,309,483.00</b>	<b>59,810,255.00</b>	<b>10,199,340.00</b>	<b>29,901,683.00</b>	<b>40,101,023.00</b>	<b>-33.0%</b>
<b>TOTAL, REVENUES</b>			<b>94,409,859.00</b>	<b>201,218,588.00</b>	<b>295,628,447.00</b>	<b>94,065,769.00</b>	<b>185,260,779.00</b>	<b>279,326,548.00</b>	<b>-5.5%</b>



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	4,105,539.00	26,105,304.00	30,210,843.00	3,177,282.00	24,022,601.00	27,199,883.00	-10.0%
Certificated Pupil Support Salaries		1200	435,557.00	8,335,201.00	8,770,758.00	480,006.00	8,829,961.00	9,309,967.00	6.1%
Certificated Supervisors' and Administrators' Salaries		1300	7,802,107.00	6,686,013.00	14,488,120.00	9,162,865.00	8,327,858.00	17,490,723.00	20.7%
Other Certificated Salaries		1900	812,063.00	2,425,192.00	3,237,255.00	170,163.00	1,997,871.00	2,168,034.00	-33.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>13,155,266.00</b>	<b>43,551,710.00</b>	<b>56,706,976.00</b>	<b>12,990,316.00</b>	<b>43,178,291.00</b>	<b>56,168,607.00</b>	<b>-0.9%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	323,129.00	20,113,135.00	20,436,264.00	321,360.00	21,956,958.00	22,278,318.00	9.0%
Classified Support Salaries		2200	3,219,043.00	8,618,655.00	11,837,698.00	3,521,418.00	8,761,974.00	12,283,392.00	3.8%
Classified Supervisors' and Administrators' Salaries		2300	8,966,041.00	1,975,754.00	10,941,795.00	9,957,371.00	2,269,506.00	12,226,877.00	11.7%
Clerical, Technical and Office Salaries		2400	13,290,401.00	5,275,644.00	18,566,045.00	14,893,636.00	6,198,045.00	21,091,681.00	13.6%
Other Classified Salaries		2900	1,766,911.00	973,020.00	2,739,931.00	718,070.00	866,423.00	1,584,493.00	-42.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>27,565,525.00</b>	<b>36,956,208.00</b>	<b>64,521,733.00</b>	<b>29,411,855.00</b>	<b>40,052,906.00</b>	<b>69,464,761.00</b>	<b>7.7%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	1,913,481.00	11,320,610.00	13,234,091.00	2,114,619.00	12,866,337.00	14,980,956.00	13.2%
PERS		3201-3202	5,385,697.00	7,664,512.00	13,050,209.00	6,736,039.00	9,691,045.00	16,427,084.00	25.9%
OASDI/Medicare/Alternative		3301-3302	2,275,611.00	3,527,687.00	5,803,298.00	2,405,837.00	3,854,485.00	6,260,322.00	7.9%
Health and Welfare Benefits		3401-3402	5,620,718.00	15,713,955.00	21,334,673.00	6,064,690.00	17,518,748.00	23,583,438.00	10.5%
Unemployment Insurance		3501-3502	19,905.00	39,377.00	59,282.00	385,630.00	969,597.00	1,355,227.00	2186.1%
Workers' Compensation		3601-3602	412,177.00	2,955,096.00	3,367,273.00	438,113.00	3,111,272.00	3,549,385.00	5.4%
OPEB, Allocated		3701-3702	1,180.00	30,843.00	32,023.00	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	295.00	0.00	295.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>15,629,064.00</b>	<b>41,252,080.00</b>	<b>56,881,144.00</b>	<b>18,144,928.00</b>	<b>48,011,484.00</b>	<b>66,156,412.00</b>	<b>16.3%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	30,147.00	48,430.00	78,577.00	37,104.00	39,012.00	76,116.00	-3.1%
Books and Other Reference Materials		4200	33,577.00	62,998.00	96,575.00	101,616.00	33,170.00	134,786.00	39.6%
Materials and Supplies		4300	944,632.00	10,625,338.00	11,569,970.00	1,340,392.00	3,537,324.00	4,877,716.00	-57.8%
Noncapitalized Equipment		4400	484,020.00	1,564,660.00	2,048,680.00	559,638.00	495,377.00	1,055,015.00	-48.5%
Food		4700	812.00	1,755.00	2,567.00	2,089.00	0.00	2,089.00	-18.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,493,188.00</b>	<b>12,303,181.00</b>	<b>13,796,369.00</b>	<b>2,040,839.00</b>	<b>4,104,883.00</b>	<b>6,145,722.00</b>	<b>-55.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	21,712,269.00	21,712,269.00	0.00	13,338,234.00	13,338,234.00	-38.6%
Travel and Conferences		5200	151,027.00	402,386.00	553,413.00	630,635.00	803,627.00	1,434,262.00	159.2%
Dues and Memberships		5300	134,030.00	14,546.00	148,576.00	186,033.00	17,361.00	203,394.00	36.9%
Insurance		5400 - 5450	579,111.00	0.00	579,111.00	691,620.00	0.00	691,620.00	19.4%
Operations and Housekeeping Services		5500	852,602.00	907,739.00	1,760,341.00	1,031,184.00	970,720.00	2,001,904.00	13.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	834,055.00	758,932.00	1,592,987.00	971,714.00	1,372,836.00	2,344,550.00	47.2%
Transfers of Direct Costs		5710	(1,670,250.00)	1,670,250.00	0.00	(7,268,389.00)	7,268,389.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(200,781.00)	73,807.00	(126,974.00)	(234,971.00)	214,492.00	(20,479.00)	-83.9%
Professional/Consulting Services and Operating Expenditures		5800	10,076,559.00	10,835,599.00	20,912,158.00	10,705,078.00	12,777,250.00	23,482,328.00	12.3%
Communications		5900	741,296.00	278,539.00	1,019,835.00	576,794.00	217,119.00	793,913.00	-22.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>11,497,649.00</b>	<b>36,654,067.00</b>	<b>48,151,716.00</b>	<b>7,289,698.00</b>	<b>36,980,028.00</b>	<b>44,269,726.00</b>	<b>-8.1%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	33,952.00	33,952.00	60,000.00	0.00	60,000.00	76.7%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,510,849.00	1,834,994.00	3,345,843.00	4,178,305.00	12,081,695.00	16,260,000.00	386.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	413,228.00	75,464.00	488,692.00	353,057.00	157,626.00	510,683.00	4.5%
Equipment Replacement		6500	57,359.00	4,000.00	61,359.00	305,392.00	2,514,240.00	2,819,632.00	4495.3%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,981,436.00</b>	<b>1,948,410.00</b>	<b>3,929,846.00</b>	<b>4,896,754.00</b>	<b>14,753,561.00</b>	<b>19,650,315.00</b>	<b>400.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	871,199.00	871,199.00	New
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	19,515.00	19,515.00	0.00	13,730.00	13,730.00	-29.6%
All Other Transfers Out to All Others		7299	38,302,875.00	1,761,971.00	40,064,846.00	41,533,948.00	2,079,416.00	43,613,364.00	8.9%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>38,302,875.00</b>	<b>1,781,486.00</b>	<b>40,084,361.00</b>	<b>41,533,948.00</b>	<b>2,964,345.00</b>	<b>44,498,293.00</b>	<b>11.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(12,079,055.00)	12,079,055.00	0.00	(13,908,256.00)	13,908,256.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(542,717.00)	0.00	(542,717.00)	(548,370.00)	0.00	(548,370.00)	1.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(12,621,772.00)</b>	<b>12,079,055.00</b>	<b>(542,717.00)</b>	<b>(14,456,626.00)</b>	<b>13,908,256.00</b>	<b>(548,370.00)</b>	<b>1.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>97,003,231.00</b>	<b>186,526,197.00</b>	<b>283,529,428.00</b>	<b>101,851,712.00</b>	<b>203,953,754.00</b>	<b>305,805,466.00</b>	<b>7.9%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</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>0.0%</b>
<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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	984,000.00	0.00	984,000.00	983,500.00	0.00	983,500.00	-0.1%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>984,000.00</b>	<b>0.00</b>	<b>984,000.00</b>	<b>983,500.00</b>	<b>0.00</b>	<b>983,500.00</b>	<b>-0.1%</b>
<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%
<b>(c) TOTAL, SOURCES</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>0.0%</b>
<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%
<b>(d) TOTAL, USES</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>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(2,959,627.00)	2,959,627.00	0.00	(3,729,399.00)	3,729,399.00	0.00	0.0%
Contributions from Restricted Revenues		8990	708,352.00	(708,352.00)	0.00	912,356.00	(912,356.00)	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(2,251,275.00)</b>	<b>2,251,275.00</b>	<b>0.00</b>	<b>(2,817,043.00)</b>	<b>2,817,043.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(3,235,275.00)</b>	<b>2,251,275.00</b>	<b>(984,000.00)</b>	<b>(3,800,543.00)</b>	<b>2,817,043.00</b>	<b>(983,500.00)</b>	<b>-0.1%</b>

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	81,688,204.00	79,156,272.00	160,844,476.00	83,172,419.00	77,277,842.00	160,450,261.00	-0.2%
2) Federal Revenue		8100-8299	420,280.00	50,771,943.00	51,192,223.00	0.00	59,687,514.00	59,687,514.00	16.6%
3) Other State Revenue		8300-8599	800,603.00	22,980,890.00	23,781,493.00	694,010.00	18,393,740.00	19,087,750.00	-19.7%
4) Other Local Revenue		8600-8799	11,500,772.00	48,309,483.00	59,810,255.00	10,199,340.00	29,901,683.00	40,101,023.00	-33.0%
5) TOTAL REVENUES			94,409,859.00	201,218,588.00	295,628,447.00	94,065,769.00	185,260,779.00	279,326,548.00	-5.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		6,751,939.00	92,443,420.00	99,195,359.00	6,000,616.00	94,750,022.00	100,750,638.00	1.6%
2) Instruction - Related Services	2000-2999		7,897,591.00	28,291,529.00	36,189,120.00	4,382,558.00	27,817,764.00	32,200,322.00	-11.0%
3) Pupil Services	3000-3999		2,933,023.00	40,208,688.00	43,141,711.00	3,231,430.00	29,616,719.00	32,848,149.00	-23.9%
4) Ancillary Services	4000-4999		0.00	2,368,149.00	2,368,149.00	0.00	2,806,064.00	2,806,064.00	18.5%
5) Community Services	5000-5999		0.00	360,260.00	360,260.00	0.00	133,947.00	133,947.00	-62.8%
6) Enterprise	6000-6999		0.00	9,505.00	9,505.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		34,761,287.00	15,218,358.00	49,979,645.00	38,384,009.00	26,784,491.00	65,168,500.00	30.4%
8) Plant Services	8000-8999		6,356,516.00	5,844,802.00	12,201,318.00	8,319,151.00	19,080,402.00	27,399,553.00	124.6%
9) Other Outgo	9000-9999	Except 7600-7699	38,302,875.00	1,781,486.00	40,084,361.00	41,533,948.00	2,964,345.00	44,498,293.00	11.0%
10) TOTAL EXPENDITURES			97,003,231.00	186,526,197.00	283,529,428.00	101,851,712.00	203,953,754.00	305,805,466.00	7.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,593,372.00)	14,692,391.00	12,099,019.00	(7,785,943.00)	(18,692,975.00)	(26,478,918.00)	-318.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	984,000.00	0.00	984,000.00	983,500.00	0.00	983,500.00	-0.1%
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	(2,251,275.00)	2,251,275.00	0.00	(2,817,043.00)	2,817,043.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(3,235,275.00)	2,251,275.00	(984,000.00)	(3,800,543.00)	2,817,043.00	(983,500.00)	-0.1%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,828,647.00)	16,943,666.00	11,115,019.00	(11,586,486.00)	(15,875,932.00)	(27,462,418.00)	-347.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	59,956,860.72	26,843,741.72	86,800,602.44	54,128,213.72	43,787,407.72	97,915,621.44	12.8%
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)			59,956,860.72	26,843,741.72	86,800,602.44	54,128,213.72	43,787,407.72	97,915,621.44	12.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,956,860.72	26,843,741.72	86,800,602.44	54,128,213.72	43,787,407.72	97,915,621.44	12.8%
2) Ending Balance, June 30 (E + F1e)			54,128,213.72	43,787,407.72	97,915,621.44	42,541,727.72	27,911,475.72	70,453,203.44	-28.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	43,787,409.36	43,787,409.36	0.00	27,911,477.36	27,911,477.36	-36.3%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	27,977,801.71	0.00	27,977,801.71	14,138,266.00	0.00	14,138,266.00	-49.5%
Board Designation (Legal)	0000	9780				176,000.00		176,000.00	
Facilities	0000	9780				2,630,506.00		2,630,506.00	
Deferred Maintenance	0000	9780				222,850.00		222,850.00	
Technology and Data Services	0000	9780				8,081,301.00		8,081,301.00	
Vacation Liability	0000	9780				3,027,609.00		3,027,609.00	
Board Designation (Legal)	0000	9780	176,000.00		176,000.00				
Deferred Maintenance (FMP)	0000	9780	3,011,154.54		3,011,154.54				
Facilities	0000	9780	3,573,729.17		3,573,729.17				
Technology & Data Services	0000	9780	9,054,806.92		9,054,806.92				
Reserve for Vacation & Sick Leave	0000	9780	4,304,789.87		4,304,789.87				
RDA/RRMA Contingency	0000	9780	2,933,898.96		2,933,898.96				
Carryover Unspent Funds	0000	9780	4,923,422.25		4,923,422.25				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,380,537.00	0.00	11,380,537.00	12,271,559.00	0.00	12,271,559.00	7.8%
Unassigned/Unappropriated Amount		9790	14,744,875.01	(1.64)	14,744,873.37	16,106,902.72	(1.64)	16,106,901.08	9.2%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	2.75	2.75
3212	Elementary and Secondary School Relief II (ESSER II) Fund	2,548,367.00	2,548,367.00
5640	Medi-Cal Billing Option	321,188.67	321,188.67
6230	California Clean Energy Jobs Act	21,333.44	21,333.44
6300	Lottery: Instructional Materials	29,973.37	29,973.37
6317	California Equity Performance and Improvement Grant	1.44	1.44
6500	Special Education	10,884,935.76	10,884,935.76
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progi	93,029.11	93,029.11
7085	Learning Communities for School Success Program	374,756.00	374,756.00
7311	Classified School Employee Professional Development Block Grant	164,562.00	164,562.00
7338	College Readiness Block Grant	25,992.97	25,992.97
7425	Expanded Learning Opportunities (ELO) Grant	2,659,637.00	2,659,637.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	321,183.00	321,183.00
7810	Other Restricted State	1,498,258.00	1,498,258.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	6,715,739.04	2,348,248.04
9010	Other Restricted Local	18,128,449.81	6,620,008.81
Total, Restricted Balance		<u>43,787,409.36</u>	<u>27,911,477.36</u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	57,499,142.00	29,298,100.00	-49.0%
3) Other State Revenue		8300-8599	10,450,517.00	11,695,954.00	11.9%
4) Other Local Revenue		8600-8799	1,283,639.00	1,283,638.00	0.0%
5) TOTAL, REVENUES			69,233,298.00	42,277,692.00	-38.9%
<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	69,233,298.00	42,277,692.00	-38.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			69,233,298.00	42,277,692.00	-38.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,164,673.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,471,120.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,635,793.25		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,255,881.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	58,370.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,314,251.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,321,542.25		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from Federal Sources					
		8287	57,499,142.00	29,298,100.00	-49.0%
TOTAL, FEDERAL REVENUE			57,499,142.00	29,298,100.00	-49.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	1,432,869.00	2,723,316.00	90.1%
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	9,017,648.00	8,972,638.00	-0.5%
TOTAL, OTHER STATE REVENUE			10,450,517.00	11,695,954.00	11.9%
<b>OTHER LOCAL REVENUE</b>					
Interest					
		8660	0.00	0.00	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	1,283,639.00	1,283,638.00	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			1,283,639.00	1,283,638.00	0.0%
TOTAL, REVENUES			69,233,298.00	42,277,692.00	-38.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	66,516,790.00	38,270,738.00	-42.5%
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	2,716,508.00	4,006,954.00	47.5%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			69,233,298.00	42,277,692.00	-38.9%
<b>TOTAL EXPENDITURES</b>			<b>69,233,298.00</b>	<b>42,277,692.00</b>	<b>-38.9%</b>

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	57,499,142.00	29,298,100.00	-49.0%
3) Other State Revenue		8300-8599	10,450,517.00	11,695,954.00	11.9%
4) Other Local Revenue		8600-8799	1,283,639.00	1,283,638.00	0.0%
5) TOTAL, REVENUES			69,233,298.00	42,277,692.00	-38.9%
<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	69,233,298.00	42,277,692.00	-38.9%
10) TOTAL, EXPENDITURES			69,233,298.00	42,277,692.00	-38.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
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					
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%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
<hr/>			
	Total, Restricted Balance	<hr/> 0.00	<hr/> 0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,031,443.00	1,412,695.00	37.0%
3) Other State Revenue		8300-8599	7,434,777.00	6,437,919.00	-13.4%
4) Other Local Revenue		8600-8799	68,968.00	63,334.00	-8.2%
5) TOTAL, REVENUES			8,535,188.00	7,913,948.00	-7.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	884,275.00	1,168,059.00	32.1%
2) Classified Salaries		2000-2999	1,375,778.00	1,869,874.00	35.9%
3) Employee Benefits		3000-3999	1,104,474.00	1,567,747.00	41.9%
4) Books and Supplies		4000-4999	291,264.00	398,146.00	36.7%
5) Services and Other Operating Expenditures		5000-5999	4,071,320.00	2,361,752.00	-42.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	209,915.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	542,717.00	548,370.00	1.0%
9) TOTAL, EXPENDITURES			8,479,743.00	7,913,948.00	-6.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			55,445.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			55,445.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	878,607.51	934,052.51	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			878,607.51	934,052.51	6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			878,607.51	934,052.51	6.3%
2) Ending Balance, June 30 (E + F1e)			934,052.51	934,052.51	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			934,052.51	934,052.51	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,318,983.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,145.37		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,322,128.76		
<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	922.46		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	45,557.21		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			46,479.67		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,275,649.09		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	510,611.00	650,245.00	27.3%
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	520,832.00	762,450.00	46.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,031,443.00</b>	<b>1,412,695.00</b>	<b>37.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	45,000.00	44,772.00	-0.5%
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	3,601,379.00	5,718,899.00	58.8%
All Other State Revenue	All Other	8590	3,788,398.00	674,248.00	-82.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>7,434,777.00</b>	<b>6,437,919.00</b>	<b>-13.4%</b>
<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	41,752.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	27,216.00	63,334.00	132.7%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>68,968.00</b>	<b>63,334.00</b>	<b>-8.2%</b>
<b>TOTAL, REVENUES</b>			<b>8,535,188.00</b>	<b>7,913,948.00</b>	<b>-7.3%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	620,377.00	770,731.00	24.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	263,898.00	397,328.00	50.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>884,275.00</b>	<b>1,168,059.00</b>	<b>32.1%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	584,045.00	812,145.00	39.1%
Classified Support Salaries		2200	11,588.00	50,776.00	338.2%
Classified Supervisors' and Administrators' Salaries		2300	243,087.00	334,861.00	37.8%
Clerical, Technical and Office Salaries		2400	529,128.00	636,732.00	20.3%
Other Classified Salaries		2900	7,930.00	35,360.00	345.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,375,778.00</b>	<b>1,869,874.00</b>	<b>35.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	122,266.00	161,321.00	31.9%
PERS		3201-3202	289,797.00	459,560.00	58.6%
OASDI/Medicare/Alternative		3301-3302	121,566.00	171,490.00	41.1%
Health and Welfare Benefits		3401-3402	485,949.00	623,536.00	28.3%
Unemployment Insurance		3501-3502	1,085.00	37,445.00	3351.2%
Workers' Compensation		3601-3602	83,811.00	114,395.00	36.5%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,104,474.00</b>	<b>1,567,747.00</b>	<b>41.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	15,652.00	23,850.00	52.4%
Materials and Supplies		4300	236,492.00	317,949.00	34.4%
Noncapitalized Equipment		4400	39,050.00	54,847.00	40.5%
Food		4700	70.00	1,500.00	2042.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>291,264.00</b>	<b>398,146.00</b>	<b>36.7%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	328,500.00	178,714.00	-45.6%
Travel and Conferences		5200	2,961.00	8,963.00	202.7%
Dues and Memberships		5300	14,673.00	15,000.00	2.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	54,651.00	63,300.00	15.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	24,266.00	45,896.00	89.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	126,974.00	20,279.00	-84.0%
Professional/Consulting Services and Operating Expenditures		5800	3,510,185.00	1,998,608.00	-43.1%
Communications		5900	9,110.00	30,992.00	240.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,071,320.00</b>	<b>2,361,752.00</b>	<b>-42.0%</b>
<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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	209,915.00	0.00	-100.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>209,915.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	542,717.00	548,370.00	1.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>542,717.00</b>	<b>548,370.00</b>	<b>1.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>8,479,743.00</b>	<b>7,913,948.00</b>	<b>-6.7%</b>

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,031,443.00	1,412,695.00	37.0%
3) Other State Revenue		8300-8599	7,434,777.00	6,437,919.00	-13.4%
4) Other Local Revenue		8600-8799	68,968.00	63,334.00	-8.2%
5) TOTAL, REVENUES			8,535,188.00	7,913,948.00	-7.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,056,389.00	3,606,117.00	75.4%
2) Instruction - Related Services	2000-2999		1,346,162.00	1,660,161.00	23.3%
3) Pupil Services	3000-3999		4,059,406.00	1,758,174.00	-56.7%
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		542,717.00	548,370.00	1.0%
8) Plant Services	8000-8999		265,154.00	341,126.00	28.7%
9) Other Outgo	9000-9999	Except 7600-7699	209,915.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			8,479,743.00	7,913,948.00	-6.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			55,445.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			55,445.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	878,607.51	934,052.51	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			878,607.51	934,052.51	6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			878,607.51	934,052.51	6.3%
2) Ending Balance, June 30 (E + F1e)			934,052.51	934,052.51	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			934,052.51	934,052.51	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	13,693.00	13,693.00
6130	Child Development: Center-Based Reserve Account	920,359.51	920,359.51
Total, Restricted Balance		<u>934,052.51</u>	<u>934,052.51</u>



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35.00	0.00	-100.0%
5) TOTAL, REVENUES			35.00	0.00	-100.0%
<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>			35.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			35.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,879.19	1,914.19	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,879.19	1,914.19	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,879.19	1,914.19	1.9%
2) Ending Balance, June 30 (E + F1e)			1,914.19	1,914.19	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,914.19	1,914.19	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,894.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,894.01		
<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	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,894.01		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			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%
<b>TOTAL, OTHER STATE REVENUE</b>			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	35.00	0.00	-100.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			35.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			35.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			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%
<b>TOTAL, CAPITAL OUTLAY</b>			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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

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

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



Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35.00	0.00	-100.0%
5) TOTAL, REVENUES			35.00	0.00	-100.0%
<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>					
			35.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			35.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,879.19	1,914.19	1.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,879.19	1,914.19	1.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,879.19	1,914.19	1.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,914.19	1,914.19	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
7710	State School Facilities Projects	1,914.19	1,914.19
Total, Restricted Balance		<u>1,914.19</u>	<u>1,914.19</u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	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	984,000.00	983,500.00	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			984,000.00	983,500.00	-0.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(984,000.00)	(983,500.00)	-0.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	984,000.00	983,500.00	-0.1%
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			984,000.00	983,500.00	-0.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	16.66	16.66	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			16.66	16.66	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			16.66	16.66	0.0%
2) Ending Balance, June 30 (E + F1e)					
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	16.66	16.66	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	15.67		
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	1.00		
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			16.67		
<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	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			16.67		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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>					
Interest		8660	0.00	0.00	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	174,000.00	133,500.00	-23.3%
Other Debt Service - Principal		7439	810,000.00	850,000.00	4.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			984,000.00	983,500.00	-0.1%
TOTAL, EXPENDITURES			984,000.00	983,500.00	-0.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	984,000.00	983,500.00	-0.1%
(a) TOTAL, INTERFUND TRANSFERS IN			984,000.00	983,500.00	-0.1%
<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					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	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)			984,000.00	983,500.00	-0.1%



Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	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	984,000.00	983,500.00	-0.1%
10) TOTAL, EXPENDITURES			984,000.00	983,500.00	-0.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(984,000.00)	(983,500.00)	-0.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	984,000.00	983,500.00	-0.1%
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			984,000.00	983,500.00	-0.1%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	16.66	16.66	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			16.66	16.66	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			16.66	16.66	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	16.66	16.66	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
9010	Other Restricted Local	16.66	16.66
Total, Restricted Balance		<u>16.66</u>	<u>16.66</u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,594,486.00	7,794,277.00	-9.3%
5) TOTAL, REVENUES			8,594,486.00	7,794,277.00	-9.3%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	229,477.00	279,731.00	21.9%
3) Employee Benefits		3000-3999	101,368.00	133,219.00	31.4%
4) Books and Supplies		4000-4999	12,448.00	64,015.00	414.3%
5) Services and Other Operating Expenses		5000-5999	6,221,021.00	9,074,356.00	45.9%
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			6,564,314.00	9,551,321.00	45.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,030,172.00	(1,757,044.00)	-186.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			2,030,172.00	(1,757,044.00)	-186.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	16,850,498.40	18,880,670.40	12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,850,498.40	18,880,670.40	12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,850,498.40	18,880,670.40	12.0%
2) Ending Net Position, June 30 (E + F1e)			18,880,670.40	17,123,626.40	-9.3%
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	18,880,670.40	17,123,626.40	-9.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	29,999,243.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,869.53		
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	4,235.37		
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	354,981.74		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			30,360,329.91		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	13,693,099.81		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			13,693,099.81		
<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)			16,667,230.10		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	585,130.00	258,822.00	-55.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	7,774,138.00	7,300,290.00	-6.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	235,218.00	235,165.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			8,594,486.00	7,794,277.00	-9.3%
<b>TOTAL, REVENUES</b>			8,594,486.00	7,794,277.00	-9.3%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			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	193,559.00	203,235.00	5.0%
Clerical, Technical and Office Salaries		2400	35,918.00	76,496.00	113.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			229,477.00	279,731.00	21.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	47,492.00	64,086.00	34.9%
OASDI/Medicare/Alternative		3301-3302	17,350.00	21,391.00	23.3%
Health and Welfare Benefits		3401-3402	34,079.00	41,421.00	21.5%
Unemployment Insurance		3501-3502	113.00	3,440.00	2944.2%
Workers' Compensation		3601-3602	2,334.00	2,881.00	23.4%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			101,368.00	133,219.00	31.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,448.00	61,015.00	390.2%
Noncapitalized Equipment		4400	0.00	3,000.00	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			12,448.00	64,015.00	414.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	2,049.00	New
Dues and Memberships		5300	0.00	150.00	New
Insurance		5400-5450	3,452,851.00	4,136,913.00	19.8%
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 - Interfund		5750	0.00	200.00	New
Professional/Consulting Services and Operating Expenditures		5800	2,768,170.00	4,935,044.00	78.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,221,021.00	9,074,356.00	45.9%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			6,564,314.00	9,551,321.00	45.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>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+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,594,486.00	7,794,277.00	-9.3%
5) TOTAL, REVENUES			8,594,486.00	7,794,277.00	-9.3%
<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		6,564,314.00	9,551,321.00	45.5%
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			6,564,314.00	9,551,321.00	45.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,030,172.00	(1,757,044.00)	-186.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			2,030,172.00	(1,757,044.00)	-186.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	16,850,498.40	18,880,670.40	12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,850,498.40	18,880,670.40	12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,850,498.40	18,880,670.40	12.0%
2) Ending Net Position, June 30 (E + F1e)			18,880,670.40	17,123,626.40	-9.3%
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	18,880,670.40	17,123,626.40	-9.3%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
		<hr/>	<hr/>
	Total, Restricted Net Position	0.00	0.00

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	194.70	247.74	274.47	104.00	104.00	104.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	86.25	97.39	97.39	60.00	60.00	60.00
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	280.95	345.13	371.86	164.00	164.00	164.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	979.09	979.09	979.09	979.09	979.09	979.09
c. Special Education-NPS/LCI	22.62	22.62	22.62	22.62	22.62	22.62
d. Special Education Extended Year	65.77	65.77	65.77	65.77	65.77	65.77
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	1,067.48	1,067.48	1,067.48	1,067.48	1,067.48	1,067.48
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	1,348.43	1,412.61	1,439.34	1,231.48	1,231.48	1,231.48
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>	253,148.78	253,148.78	253,148.78	253,148.78	253,148.78	253,148.78
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	68.15	80.03	80.03	61.00	61.00	61.00
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	68.15	80.03	80.03	61.00	61.00	61.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	183.35	215.33	215.33	159.00	159.00	159.00
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	183.35	215.33	215.33	159.00	159.00	159.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	251.50	295.36	295.36	220.00	220.00	220.00
<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>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<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						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<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>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	251.50	295.36	295.36	220.00	220.00	220.00

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February	
			JUNE								
<b>A. BEGINNING CASH</b>			113,536,202.35	113,475,511.00	117,110,979.00	106,501,636.00	108,825,913.00	126,750,287.00	150,903,121.00	139,205,994.00	
<b>B. RECEIPTS</b>											
LCFF/Revenue Limit Sources											
	8010-8019		417,087.00	370,039.00	779,967.00	753,344.00	753,344.00	779,966.00	753,344.00	810,701.00	
	8020-8079		442,293.00	285,355.00	415,839.00	12,290,819.00	28,847,991.00	35,863,642.00	40,359,757.00	501,124.00	
	8080-8099		54,089.00	(302,363.00)	115,394.00	124,593.00	84,265.00	89,260.00	(22,970,930.00)	86,469.00	
	8100-8299		543,656.00	(3,442,469.00)	5,699,218.00	5,829,701.00	5,549,227.00	4,306,067.00	4,730,949.00	4,756,248.00	
	8300-8599		186,588.00	(1,588,583.00)	997,850.00	1,437,241.00	2,859,389.00	2,629,438.00	806,030.00	1,321,871.00	
	8600-8799		5,791,800.00	3,332,362.00	3,105,632.00	1,798,594.00	1,179,788.00	2,147,107.00	4,327,352.00	4,790,141.00	
	8910-8929										
	8930-8979										
<b>TOTAL RECEIPTS</b>			7,435,513.00	(1,345,659.00)	11,113,900.00	22,234,292.00	39,274,004.00	45,815,480.00	28,006,502.00	12,266,554.00	
<b>C. DISBURSEMENTS</b>											
	1000-1999		3,106,124.00	5,088,876.00	4,535,615.00	4,639,527.00	4,684,462.00	4,883,860.00	4,687,270.00	4,942,837.00	
	2000-2999		5,769,773.00	5,814,708.00	5,632,160.00	5,800,666.00	5,834,367.00	5,736,072.00	5,707,988.00	5,969,172.00	
	3000-3999		4,045,629.00	4,860,074.00	4,767,396.00	4,756,162.00	4,584,848.00	4,972,411.00	4,826,373.00	5,062,281.00	
	4000-4999		381,782.00	343,070.00	619,002.00	385,500.00	488,079.00	605,258.00	414,285.00	630,032.00	
	5000-5999		2,947,952.00	2,425,584.00	760,185.00	3,470,320.00	3,057,481.00	3,085,565.00	3,914,052.00	4,655,477.00	
	6000-6599		645,939.00	697,808.00	2,395,193.00	1,440,427.00	1,522,169.00	1,893,285.00	2,233,821.00	2,204,320.00	
	7000-7499			(21,925,416.00)	449,349.00	328,586.00	160,081.00	2,277,637.00	19,659.00	735,809.00	
	7600-7629				406,030.00		14,042.00				
	7630-7699										
<b>TOTAL DISBURSEMENTS</b>			16,897,199.00	(2,695,296.00)	19,564,930.00	20,821,188.00	20,345,529.00	23,454,088.00	21,803,448.00	24,199,928.00	
<b>D. BALANCE SHEET ITEMS</b>											
<u>Assets and Deferred Outflows</u>											
	9111-9199	25,000.00	(805.00)		805.00		(472,886.00)	369,080.00	103,806.00	(80,615.00)	
	9200-9299	23,595,766.79	12,991,502.00	8,365,966.00	(575,039.00)	983,664.00	(675,880.00)	1,515,531.00		(418,895.00)	
	9310	971,232.04			889,382.00	(461,494.00)	461,494.00	(564,083.00)			
	9320										
	9330										
	9340										
	9490										
<b>SUBTOTAL</b>			24,591,998.83	12,990,697.00	8,365,966.00	315,148.00	522,170.00	(687,272.00)	1,320,528.00	103,806.00	(499,510.00)
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	45,464,525.67	4,662,734.00	4,088,088.00	535,870.00	(25,024.00)	(3,939.00)	(39,054.00)	17,915,640.00	(8,289.00)	
	9610	2,166,004.06	809.35	(1,620.00)	2,084,964.00	(461,494.00)	461,494.00	(291,671.00)	185,000.00	(188,521.00)	
	9640										
	9650	3,697,069.01	724,390.00	2,256,216.00	91,892.00	530,927.00	16,797.00			(76,848.00)	
	9690										
<b>SUBTOTAL</b>			51,327,598.74	5,387,933.35	6,342,684.00	2,712,726.00	44,409.00	474,352.00	(330,725.00)	18,100,640.00	(273,658.00)
<u>Nonoperating</u>											
	9910		1,798,231.00	262,549.00	239,265.00	433,412.00	157,523.00	140,189.00	96,653.00	75,179.00	
<b>TOTAL BALANCE SHEET ITEMS</b>			(26,735,599.91)	9,400,994.65	2,285,831.00	(2,158,313.00)	911,173.00	(1,004,101.00)	1,791,442.00	(17,900,181.00)	(150,673.00)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(60,691.35)	3,635,468.00	(10,609,343.00)	2,324,277.00	17,924,374.00	24,152,834.00	(11,697,127.00)	(12,084,047.00)	
<b>F. ENDING CASH (A + E)</b>			113,475,511.00	117,110,979.00	106,501,636.00	108,825,913.00	126,750,287.00	150,903,121.00	139,205,994.00	127,121,947.00	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
<b>A. BEGINNING CASH</b>		127,121,947.00	140,370,955.00	147,185,396.00	127,454,010.00				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	867,267.00	817,933.00	991,939.00	565,855.00			8,660,786.00	8,660,785.00
Property Taxes	8020-8079	18,366,336.00	35,202,336.00	5,112,230.00	16,718,167.00			194,405,889.00	194,405,888.00
Miscellaneous Funds	8080-8099	5,504,322.00	842,973.00	(16,863,517.00)	(9,380,968.00)			(42,616,413.00)	(42,616,412.00)
Federal Revenue	8100-8299	6,826,971.00	5,746,459.00	3,963,100.00	15,178,388.00			59,687,515.00	59,687,514.00
Other State Revenue	8300-8599	881,569.00	1,230,222.00	2,300,248.00	6,025,887.00			19,087,750.00	19,087,750.00
Other Local Revenue	8600-8799	3,268,920.00	1,872,977.00	4,227,328.00	4,259,023.00			40,101,024.00	40,101,023.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
<b>TOTAL RECEIPTS</b>		35,715,385.00	45,712,900.00	(268,672.00)	33,366,352.00	0.00	0.00	279,326,551.00	279,326,548.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	4,850,159.00	4,844,542.00	4,824,883.00	5,080,450.00			56,168,605.00	56,168,607.00
Classified Salaries	2000-2999	5,823,134.00	5,811,900.00	5,738,881.00	5,825,940.00			69,464,761.00	69,464,761.00
Employee Benefits	3000-3999	4,949,944.00	4,916,243.00	4,927,476.00	13,487,574.00			66,156,411.00	66,156,412.00
Books and Supplies	4000-4999	466,542.00	540,466.00	554,612.00	717,094.00			6,145,722.00	6,145,722.00
Services	5000-5999	3,004,120.00	3,419,768.00	3,433,810.00	10,095,413.00			44,269,727.00	44,269,726.00
Capital Outlay	6000-6599	1,462,298.00	1,741,028.00	1,529,998.00	1,884,030.00			19,650,316.00	19,650,315.00
Other Outgo	7000-7499	763,893.00	(47,743.00)	21,155,906.00	40,032,162.00			43,949,923.00	43,949,923.00
Interfund Transfers Out	7600-7629	672,708.00			(109,279.00)			983,501.00	983,500.00
All Other Financing Uses	7630-7699							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		21,992,798.00	21,226,204.00	42,165,566.00	77,013,384.00	0.00	0.00	306,788,966.00	306,788,966.00
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	25,909.00	54,707.00	(109,183.00)	134,183.00			25,001.00	
Accounts Receivable	9200-9299	(841,838.00)	(854,691.00)	3,057,254.00	(10,096,477.00)			13,451,097.00	
Due From Other Funds	9310		(14,098.00)	659,722.00	23,000.00			993,923.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
<b>SUBTOTAL</b>		(815,929.00)	(814,082.00)	3,607,793.00	(9,939,294.00)	0.00	0.00	14,470,021.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	16,758.00	17,223,131.00	(19,360,174.00)	(57,987,243.00)			(32,981,502.00)	
Due To Other Funds	9610	(188,521.00)	(188,521.00)	186,364.00	(188,521.00)			1,409,762.35	
Current Loans	9640							0.00	
Unearned Revenues	9650	(76,848.00)	(76,848.00)	76,848.00	(76,848.00)			3,389,678.00	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		(248,611.00)	16,957,762.00	(19,096,962.00)	(58,252,612.00)	0.00	0.00	(28,182,061.65)	
<u>Nonoperating</u>									
Suspense Clearing	9910	93,739.00	99,589.00	(1,903.00)	(3,045,306.00)			349,120.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		(473,579.00)	(17,672,255.00)	22,702,852.00	45,268,012.00	0.00	0.00	43,001,202.65	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		13,249,008.00	6,814,441.00	(19,731,386.00)	1,620,980.00	0.00	0.00	15,538,787.65	(27,462,418.00)
<b>F. ENDING CASH (A + E)</b>		140,370,955.00	147,185,396.00	127,454,010.00	129,074,990.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								129,074,990.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February	
ESTIMATES THROUGH THE MONTH OF JUNE											
<b>A. BEGINNING CASH</b>			129,074,990.00	130,106,881.65	134,154,932.65	123,181,222.65	126,124,203.65	144,167,281.65	169,388,119.65	159,113,768.65	
<b>B. RECEIPTS</b>											
LCFF/Revenue Limit Sources											
	8010-8019		417,087.00	370,039.00	779,967.00	753,344.00	753,344.00	779,966.00	753,344.00	810,701.00	
	8020-8079		442,293.00	285,355.00	415,839.00	12,290,819.00	28,847,991.00	35,863,642.00	40,359,757.00	501,124.00	
	8080-8099		54,089.00	(302,363.00)	115,394.00	124,593.00	84,265.00	89,260.00	(22,466,858.00)	86,469.00	
	8100-8299		543,656.00	(3,442,469.00)	4,619,384.00	4,749,867.00	4,469,393.00	3,226,233.00	3,651,115.00	3,676,414.00	
	8300-8599		186,588.00	(1,588,583.00)	824,568.00	1,263,959.00	2,686,107.00	2,456,156.00	632,748.00	1,148,589.00	
	8600-8799		6,057,678.00	3,598,240.00	3,371,510.00	2,064,472.00	1,445,666.00	2,412,985.00	4,593,230.00	5,056,019.00	
	8910-8929										
	8930-8979										
<b>TOTAL RECEIPTS</b>			7,701,391.00	(1,079,781.00)	10,126,662.00	21,247,054.00	38,286,766.00	44,828,242.00	27,523,336.00	11,279,316.00	
<b>C. DISBURSEMENTS</b>											
	1000-1999		3,116,517.00	5,099,269.00	4,546,008.00	4,649,920.00	4,694,855.00	4,894,253.00	4,697,663.00	4,953,230.00	
	2000-2999		5,811,493.00	5,856,428.00	5,673,880.00	5,842,386.00	5,876,087.00	5,777,792.00	5,749,708.00	6,010,892.00	
	3000-3999		4,146,811.00	4,961,256.00	4,868,578.00	4,857,344.00	4,686,030.00	5,073,593.00	4,927,555.00	5,163,463.00	
	4000-4999		381,782.00	343,070.00	459,765.00	226,263.00	328,842.00	446,021.00	255,048.00	470,795.00	
	5000-5999		2,047,952.00	2,425,584.00	2,160,185.00	2,970,320.00	3,057,481.00	3,085,565.00	3,914,052.00	3,955,477.00	
	6000-6599		565,939.00	397,808.00	378,264.00	340,427.00	422,169.00	393,285.00	333,821.00	404,320.00	
	7000-7499			(21,925,416.00)	449,349.00	328,586.00	160,081.00	1,728,337.00	19,659.00	535,809.00	
	7600-7629				406,030.00		14,042.00				
	7630-7699										
<b>TOTAL DISBURSEMENTS</b>			16,070,494.00	(2,842,001.00)	18,942,059.00	19,215,246.00	19,239,587.00	21,398,846.00	19,897,506.00	21,493,986.00	
<b>D. BALANCE SHEET ITEMS</b>											
<u>Assets and Deferred Outflows</u>											
	9111-9199	25,000.00	(805.00)		805.00		(472,886.00)	369,080.00	103,806.00	(80,615.00)	
	9200-9299	23,595,766.79	12,991,502.00	8,365,966.00	(575,039.00)	983,664.00	(675,880.00)	1,515,531.00		(418,895.00)	
	9310	971,232.04			889,382.00	(461,494.00)	461,494.00	(564,083.00)			
	9320										
	9330										
	9340										
	9490										
<b>SUBTOTAL</b>			24,591,998.83	12,990,697.00	8,365,966.00	315,148.00	522,170.00	(687,272.00)	1,320,528.00	103,806.00	(499,510.00)
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	45,464,525.67	4,662,734.00	4,088,088.00	535,870.00	(25,024.00)	(3,939.00)	(39,054.00)	17,915,640.00	(8,289.00)	
	9610	2,166,004.06	809.35	(1,620.00)	2,084,964.00	(461,494.00)	461,494.00	(291,671.00)	185,000.00	(188,521.00)	
	9640										
	9650	3,697,069.01	724,390.00	2,256,216.00	91,892.00	530,927.00	16,797.00			(76,848.00)	
	9690					0.00					
<b>SUBTOTAL</b>			51,327,598.74	5,387,933.35	6,342,684.00	2,712,726.00	44,409.00	474,352.00	(330,725.00)	18,100,640.00	(273,658.00)
<u>Nonoperating</u>											
	9910		1,798,231.00	262,549.00	239,265.00	433,412.00	157,523.00	140,189.00	96,653.00	75,179.00	
<b>TOTAL BALANCE SHEET ITEMS</b>			(26,735,599.91)	9,400,994.65	2,285,831.00	(2,158,313.00)	911,173.00	(1,004,101.00)	1,791,442.00	(17,900,181.00)	(150,673.00)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			1,031,891.65	4,048,051.00	(10,973,710.00)	2,942,981.00	18,043,078.00	25,220,838.00	(10,274,351.00)	(10,365,343.00)	
<b>F. ENDING CASH (A + E)</b>			130,106,881.65	134,154,932.65	123,181,222.65	126,124,203.65	144,167,281.65	169,388,119.65	159,113,768.65	148,748,425.65	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
<b>A. BEGINNING CASH</b>		148,748,425.65	161,516,137.65	168,549,282.65	149,140,672.65				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	867,267.00	817,933.00	991,939.00	565,855.00			8,660,786.00	8,660,785.00
Property Taxes	8020-8079	18,366,336.00	35,202,336.00	5,112,230.00	16,718,167.00			194,405,889.00	194,405,888.00
Miscellaneous Funds	8080-8099	5,504,322.00	842,973.00	(16,359,445.00)	(8,876,895.00)			(41,104,196.00)	(41,104,195.00)
Federal Revenue	8100-8299	5,747,137.00	4,666,625.00	2,883,266.00	14,098,551.00			48,889,172.00	48,889,171.00
Other State Revenue	8300-8599	708,287.00	1,056,940.00	2,126,966.00	5,852,608.00			17,354,933.00	17,354,933.00
Other Local Revenue	8600-8799	3,534,798.00	2,138,855.00	4,493,206.00	4,524,902.00			43,291,561.00	43,291,560.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
<b>TOTAL RECEIPTS</b>		34,728,147.00	44,725,662.00	(751,838.00)	32,883,188.00	0.00	0.00	271,498,145.00	271,498,142.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	4,860,552.00	4,854,935.00	4,835,276.00	5,090,845.00			56,293,323.00	56,293,325.00
Classified Salaries	2000-2999	5,864,854.00	5,853,620.00	5,780,601.00	5,808,740.00			69,906,481.00	69,906,481.00
Employee Benefits	3000-3999	5,051,126.00	5,017,425.00	5,028,658.00	13,588,753.00			67,370,592.00	67,370,593.00
Books and Supplies	4000-4999	307,305.00	381,229.00	395,375.00	557,854.00			4,553,349.00	4,553,349.00
Services	5000-5999	3,504,120.00	3,419,768.00	3,633,810.00	3,313,773.00			37,488,087.00	37,488,087.00
Capital Outlay	6000-6599	462,298.00	541,028.00	529,998.00	584,109.00			5,353,466.00	5,353,465.00
Other Outgo	7000-7499	763,893.00	(47,743.00)	21,155,906.00	40,231,867.00			43,400,328.00	43,400,327.00
Interfund Transfers Out	7600-7629	672,708.00			(116,779.00)			976,001.00	976,000.00
All Other Financing Uses	7630-7699							0.00	
<b>TOTAL DISBURSEMENTS</b>		21,486,856.00	20,020,262.00	41,359,624.00	69,059,162.00	0.00	0.00	285,341,627.00	285,341,627.00
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	25,909.00	54,707.00	(109,183.00)	134,183.00			25,001.00	
Accounts Receivable	9200-9299	(841,838.00)	(854,691.00)	3,057,254.00	(19,596,477.00)			3,951,097.00	
Due From Other Funds	9310		(14,098.00)	659,722.00	23,900.00			994,823.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
<b>SUBTOTAL</b>		(815,929.00)	(814,082.00)	3,607,793.00	(19,438,394.00)	0.00	0.00	4,970,921.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	16,758.00	17,223,131.00	(19,360,174.00)	(29,987,243.00)			(4,981,502.00)	
Due To Other Funds	9610	(188,521.00)	(188,521.00)	186,364.00	(188,521.00)			1,409,762.35	
Current Loans	9640							0.00	
Unearned Revenues	9650	(76,848.00)	(76,848.00)	76,848.00	(76,848.00)			3,389,678.00	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		(248,611.00)	16,957,762.00	(19,096,962.00)	(30,252,612.00)	0.00	0.00	(182,061.65)	
<u>Nonoperating</u>									
Suspense Clearing	9910	93,739.00	99,589.00	(1,903.00)	(3,045,306.00)			349,120.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		(473,579.00)	(17,672,255.00)	22,702,852.00	7,768,912.00	0.00	0.00	5,502,102.65	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		12,767,712.00	7,033,145.00	(19,408,610.00)	(28,407,062.00)	0.00	0.00	(8,341,379.35)	(13,843,485.00)
<b>F. ENDING CASH (A + E)</b>		161,516,137.65	168,549,282.65	149,140,672.65	120,733,610.65				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								120,733,610.65	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public Instruction:

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

Total liabilities actuarially determined:	\$	<u>13,693,000.00</u>
Less: Amount of total liabilities reserved in budget:	\$	<u>                                    </u>
Estimated accrued but unfunded liabilities:	\$	<u>13,693,000.00</u>

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 Maryellen Duwer  
Clerk/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: Jun 16, 2021

For additional information on this certification, please contact:

Name: STEPHANIE GOMEZ

Title: CHIEF BUSINESS OFFICER

Telephone: 408-453-6519

E-mail: SGomez@sccoe.org

**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) 18,497,677.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 159,580,153.00

**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) 11.59%

**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)	16,346,897.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,303,733.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	56,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	959,975.94
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)	0.00
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)	22,666,605.94
9. Carry-Forward Adjustment (Part IV, Line F)	2,057,314.22
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	24,723,920.16

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	87,107,940.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	29,902,183.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	39,977,359.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,364,149.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	131,068.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	9,505.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	11,086,801.00
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)	10,385,576.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	7,079,116.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	7,322,819.06
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)	282,152.00
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)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	7,398,541.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	203,047,209.06

**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) 11.16%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2022-23 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
 (Line A10 divided by Line B19) 12.18%



**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>22,666,605.94</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.15%) times Part III, Line B19); zero if negative	<u>2,057,314.22</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.15%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.85%) times Part III, Line B19); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>2,057,314.22</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>2,057,314.22</u>

Approved indirect cost rate: 10.15%  
 Highest rate used in any program: 9.85%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	1100	161,744.00	12,390.00	7.66%
01	3010	1,169,776.00	114,221.00	9.76%
01	3025	455,090.00	44,826.00	9.85%
01	3060	3,538,011.00	348,497.00	9.85%
01	3110	103,656.00	10,208.00	9.85%
01	3182	407,538.00	37,751.00	9.26%
01	3183	215,820.00	21,257.00	9.85%
01	3210	307,824.00	30,321.00	9.85%
01	3212	887,782.00	87,446.00	9.85%
01	3215	545,683.00	49,111.00	9.00%
01	3310	1,286,253.00	108,899.00	8.47%
01	3315	101,413.00	9,126.00	9.00%
01	3326	193,258.00	17,867.00	9.25%
01	3327	9,588.00	863.00	9.00%
01	3385	715,549.00	64,399.00	9.00%
01	3395	139,621.00	13,752.00	9.85%
01	4035	6,533.00	643.00	9.84%
01	4127	72,166.00	7,108.00	9.85%
01	4203	19,514.00	1,922.00	9.85%
01	4204	125,788.00	12,389.00	9.85%
01	5210	20,471,969.00	1,944,546.00	9.50%
01	5630	202,484.00	19,945.00	9.85%
01	5640	893,486.00	88,009.00	9.85%
01	6128	75,232.00	7,409.00	9.85%
01	6230	179,501.00	1,768.00	0.98%
01	6317	106,035.00	10,434.00	9.84%
01	6387	24,470.00	2,410.00	9.85%
01	6500	78,313,710.00	7,052,626.00	9.01%
01	6510	2,508,254.00	225,743.00	9.00%
01	6520	130,319.00	11,728.00	9.00%
01	6680	220,705.00	21,740.00	9.85%
01	6685	249,182.00	24,545.00	9.85%
01	6695	964,800.00	88,170.00	9.14%
01	7085	386,604.00	38,080.00	9.85%
01	7366	693,420.00	56,479.00	8.14%
01	7420	48,240.00	1,600.00	3.32%
01	7422	1,285,072.00	126,580.00	9.85%
01	7810	1,450,817.00	70,919.00	4.89%
01	8150	1,440,453.00	141,886.00	9.85%
01	9010	21,314,009.00	1,163,832.00	5.46%
12	5025	94,448.00	7,083.00	7.50%
12	5035	178,442.00	13,384.00	7.50%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
12	5055	47,782.00	3,584.00	7.50%
12	5320	494,326.00	25,395.00	5.14%
12	5340	21,116.00	1,081.00	5.12%
12	6045	2,063.00	155.00	7.51%
12	6052	9,302.00	698.00	7.50%
12	6100	2,638.00	198.00	7.51%
12	6105	3,350,119.00	251,260.00	7.50%
12	6108	2,758,266.00	206,870.00	7.50%
12	6110	395,730.00	29,680.00	7.50%
12	6123	19,062.00	1,430.00	7.50%
12	9010	25,317.00	1,899.00	7.50%

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	106,599.68		122,274.37	228,874.05
2. State Lottery Revenue	8560	360,319.00		117,379.00	477,698.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		466,918.68	0.00	239,653.37	706,572.05
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	107,079.00		206,741.00	313,820.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	54,665.00			54,665.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			2,939.00	2,939.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	12,390.00			12,390.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		174,134.00	0.00	209,680.00	383,814.00
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	292,784.68	0.00	29,973.37	322,758.05
<b>D. COMMENTS:</b>					
The expense of \$2,939 was for on-line subscription for science texts for students.					

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.

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		253,148.78	0.00%	253,148.78	0.00%	253,148.78
(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	83,172,419.00	0.12%	83,275,505.00	0.16%	83,407,985.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	694,010.00	0.00%	694,010.00	0.00%	694,010.00
4. Other Local Revenues	8600-8799	10,199,340.00	18.05%	12,039,975.00	12.31%	13,522,118.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(2,817,043.00)	-81.14%	(531,267.00)	-75.06%	(132,509.00)
6. Total (Sum lines A1 thru A5c)		91,248,726.00	4.64%	95,478,223.00	2.11%	97,491,604.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				12,990,316.00		13,650,795.00
b. Step & Column Adjustment				129,903.00		136,507.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				530,576.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,990,316.00	5.08%	13,650,795.00	1.00%	13,787,302.00
2. Classified Salaries						
a. Base Salaries				29,411,855.00		30,189,965.00
b. Step & Column Adjustment				294,119.00		301,901.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				483,991.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	29,411,855.00	2.65%	30,189,965.00	1.00%	30,491,866.00
3. Employee Benefits	3000-3999	18,144,928.00	6.24%	19,277,371.00	2.24%	19,709,248.00
4. Books and Supplies	4000-4999	2,040,839.00	4.82%	2,139,231.00	-2.36%	2,088,843.00
5. Services and Other Operating Expenditures	5000-5999	7,289,698.00	39.94%	10,201,029.00	-4.37%	9,755,707.00
6. Capital Outlay	6000-6999	4,896,754.00	-76.58%	1,146,599.00	-46.04%	618,749.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	41,533,948.00	0.00%	41,533,948.00	0.00%	41,533,948.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(14,456,626.00)	-7.36%	(13,391,952.00)	0.28%	(13,429,329.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	983,500.00	-0.76%	976,000.00	0.59%	981,750.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		102,835,212.00	2.81%	105,722,986.00	-0.17%	105,538,084.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(11,586,486.00)		(10,244,763.00)		(8,046,480.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		54,128,213.72		42,541,727.72		32,296,964.72
2. Ending Fund Balance (Sum lines C and D1)		42,541,727.72		32,296,964.72		24,250,484.72
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	14,138,266.00		11,460,011.00		9,745,750.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,271,559.00		11,413,665.00		11,259,409.00
2. Unassigned/Unappropriated	9790	16,106,902.72		9,398,288.72		3,220,325.72
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		42,541,727.72		32,296,964.72		24,250,484.72

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,271,559.00		11,413,665.00		11,259,409.00
c. Unassigned/Unappropriated	9790	16,106,902.72		9,398,288.72		3,220,325.72
(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)						
		28,378,461.72		20,811,953.72		14,479,734.72
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The other adjustment is to cover for the salaries that were funded in the restricted resource that will end in FY 2021-22.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	77,277,842.00	1.82%	78,686,973.00	1.33%	79,735,450.00
2. Federal Revenues	8100-8299	59,687,514.00	-18.09%	48,889,171.00	-0.58%	48,604,400.00
3. Other State Revenues	8300-8599	18,393,740.00	-9.42%	16,660,923.00	0.00%	16,660,923.00
4. Other Local Revenues	8600-8799	29,901,683.00	4.51%	31,251,585.00	1.44%	31,703,058.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	2,817,043.00	-81.14%	531,267.00	-75.06%	132,509.00
6. Total (Sum lines A1 thru A5c)		188,077,822.00	-6.41%	176,019,919.00	0.46%	176,836,340.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				43,178,291.00		42,642,530.00
b. Step & Column Adjustment				431,783.00		426,425.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(967,544.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	43,178,291.00	-1.24%	42,642,530.00	1.00%	43,068,955.00
2. Classified Salaries						
a. Base Salaries				40,052,906.00		39,716,516.00
b. Step & Column Adjustment				400,532.00		397,162.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(736,922.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	40,052,906.00	-0.84%	39,716,516.00	1.00%	40,113,678.00
3. Employee Benefits	3000-3999	48,011,484.00	0.17%	48,093,222.00	1.36%	48,748,220.00
4. Books and Supplies	4000-4999	4,104,883.00	-41.19%	2,414,118.00	-1.35%	2,381,600.00
5. Services and Other Operating Expenditures	5000-5999	36,980,028.00	-26.21%	27,287,058.00	-4.10%	26,167,122.00
6. Capital Outlay	6000-6999	14,753,561.00	-71.49%	4,206,866.00	-95.91%	171,866.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,964,345.00	-18.54%	2,414,749.00	0.00%	2,414,749.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	13,908,256.00	-7.65%	12,843,582.00	0.29%	12,880,959.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		203,953,754.00	-11.93%	179,618,641.00	-2.04%	175,947,149.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(15,875,932.00)		(3,598,722.00)		889,191.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		43,787,407.72		27,911,475.72		24,312,753.72
2. Ending Fund Balance (Sum lines C and D1)		27,911,475.72		24,312,753.72		25,201,944.72
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	27,911,477.36		24,312,753.72		25,201,944.72
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(1.64)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		27,911,475.72		24,312,753.72		25,201,944.72

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The other adjustment is a combination of salaries budgeted from funds that ends in FY 21-22 for either temporary help or for permanent positions that will be covered in the unrestricted funds.						



Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)		
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)								
		253,148.78	0.00%	253,148.78	0.00%	253,148.78		
(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. LCF/Revenue Limit Sources								
1.	8010-8099	160,450,261.00	0.94%	161,962,478.00	0.73%	163,143,435.00		
2.	8100-8299	59,687,514.00	-18.09%	48,889,171.00	-0.58%	48,604,400.00		
3.	8300-8599	19,087,750.00	-9.08%	17,354,933.00	0.00%	17,354,933.00		
4.	8600-8799	40,101,023.00	7.96%	43,291,560.00	4.47%	45,225,176.00		
5. Other Financing Sources								
a.	8900-8929	0.00	0.00%	0.00	0.00%	0.00		
b.	8930-8979	0.00	0.00%	0.00	0.00%	0.00		
c.	8980-8999	0.00	0.00%	0.00	0.00%	0.00		
6.	Total (Sum lines A1 thru A5c)			279,326,548.00	-2.80%	271,498,142.00	1.04%	274,327,944.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>								
1. Certificated Salaries								
a.	Base Salaries			56,168,607.00		56,293,325.00		
b.	Step & Column Adjustment			561,686.00		562,932.00		
c.	Cost-of-Living Adjustment			0.00		0.00		
d.	Other Adjustments			(436,968.00)		0.00		
e.	Total Certificated Salaries (Sum lines B1a thru B1d)		1000-1999	56,168,607.00	0.22%	56,293,325.00	1.00%	56,856,257.00
2. Classified Salaries								
a.	Base Salaries			69,464,761.00		69,906,481.00		
b.	Step & Column Adjustment			694,651.00		699,063.00		
c.	Cost-of-Living Adjustment			0.00		0.00		
d.	Other Adjustments			(252,931.00)		0.00		
e.	Total Classified Salaries (Sum lines B2a thru B2d)		2000-2999	69,464,761.00	0.64%	69,906,481.00	1.00%	70,605,544.00
3.	Employee Benefits		3000-3999	66,156,412.00	1.84%	67,370,593.00	1.61%	68,457,468.00
4.	Books and Supplies		4000-4999	6,145,722.00	-25.91%	4,553,349.00	-1.82%	4,470,443.00
5.	Services and Other Operating Expenditures		5000-5999	44,269,726.00	-15.32%	37,488,087.00	-4.18%	35,922,829.00
6.	Capital Outlay		6000-6999	19,650,315.00	-72.76%	5,353,465.00	-85.23%	790,615.00
7.	Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	44,498,293.00	-1.24%	43,948,697.00	0.00%	43,948,697.00
8.	Other Outgo - Transfers of Indirect Costs		7300-7399	(548,370.00)	0.00%	(548,370.00)	0.00%	(548,370.00)
9. Other Financing Uses								
a.	Transfers Out		7600-7629	983,500.00	-0.76%	976,000.00	0.59%	981,750.00
b.	Other Uses		7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments								
				0.00		0.00		
11.	Total (Sum lines B1 thru B10)			306,788,966.00	-6.99%	285,341,627.00	-1.35%	281,485,233.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>								
(Line A6 minus line B11)		(27,462,418.00)		(13,843,485.00)		(7,157,289.00)		
<b>D. FUND BALANCE</b>								
1. Net Beginning Fund Balance (Form 01, line F1e)								
		97,915,621.44		70,453,203.44		56,609,718.44		
2. Ending Fund Balance (Sum lines C and D1)								
		70,453,203.44		56,609,718.44		49,452,429.44		
3. Components of Ending Fund Balance								
a.	Nonspendable		9710-9719	25,000.00		25,000.00		
b.	Restricted		9740	27,911,477.36		25,201,944.72		
c. Committed								
1.	Stabilization Arrangements		9750	0.00		0.00		
2.	Other Commitments		9760	0.00		0.00		
d.	Assigned		9780	14,138,266.00		9,745,750.00		
e. Unassigned/Unappropriated								
1.	Reserve for Economic Uncertainties		9789	12,271,559.00		11,259,409.00		
2.	Unassigned/Unappropriated		9790	16,106,901.08		3,220,325.72		
f.	Total Components of Ending Fund Balance			70,453,203.44		56,609,718.44		
(Line D3f must agree with line D2)								

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,271,559.00		11,413,665.00		11,259,409.00
c. Unassigned/Unappropriated	9790	16,106,902.72		9,398,288.72		3,220,325.72
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.64)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		28,378,460.08		20,811,953.72		14,479,734.72
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.25%		7.29%		5.14%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		42,277,692.00		42,277,692.00		42,277,692.00
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		306,788,966.00		285,341,627.00		281,485,233.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		306,788,966.00		285,341,627.00		281,485,233.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		306,788,966.00		285,341,627.00		281,485,233.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 8 for calculation details)						
		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		6,135,779.32		5,706,832.54		5,629,704.66
f. Reserve Standard - By Amount						
(Refer to Form 01CS, Criterion 8 for calculation details)						
		2,132,000.00		2,132,000.00		2,132,000.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		6,135,779.32		5,706,832.54		5,629,704.66
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	284,513,428.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	46,412,901.00
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	131,068.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,418,515.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	39,780,487.00
5. Interfund Transfers Out	All	9300	7600-7629	984,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	10,211,671.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,664,737.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				56,190,478.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				181,910,049.00

<b>Section II - Expenditures Per ADA</b>		<b>2020-21 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		640.49
B. Expenditures per ADA (Line I.E divided by Line II.A)		284,017.00
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	168,060,865.92	262,394.21
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)	168,060,865.92	262,394.21
B. Required effort (Line A.2 times 90%)	151,254,779.33	236,154.79
C. Current year expenditures (Line I.E and Line II.B)	181,910,049.00	284,017.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

<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>
Total adjustments to base expenditures	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(126,974.00)	0.00	(542,717.00)				
Other Sources/Uses Detail					0.00	984,000.00		
Fund Reconciliation							696,722.38	595,940.54
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	58,370.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	126,974.00	0.00	542,717.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							3,145.37	45,557.21
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					984,000.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>126,974.00</b>	<b>(126,974.00)</b>	<b>542,717.00</b>	<b>(542,717.00)</b>	<b>984,000.00</b>	<b>984,000.00</b>	<b>699,867.75</b>	<b>699,867.75</b>

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(20,479.00)	0.00	(548,370.00)				
Other Sources/Uses Detail					0.00	983,500.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	20,279.00	0.00	548,370.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					983,500.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								



July 1 Budget  
 2021-22 Budget  
 SUMMARY OF INTERFUND ACTIVITIES  
 FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	200.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>20,479.00</b>	<b>(20,479.00)</b>	<b>548,370.00</b>	<b>(548,370.00)</b>	<b>983,500.00</b>	<b>983,500.00</b>		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

County Office County Operations Grant ADA Standard Percentage Level:

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

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

Fiscal Year	County Operations Grant Funded ADA			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 (2018-19)	261,724.81	257,365.56		1.7%	Not Met
Second Prior Year (2019-20)	257,365.56	254,369.08		1.2%	Not Met
First Prior Year (2020-21)	254,369.08	253,148.78		0.5%	Met

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

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

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

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

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

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

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

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2018-19)	332.30	1,165.60	257,365.56	169.97
Second Prior Year (2019-20)	425.16	1,067.48	254,369.08	215.33
First Prior Year (2020-21)	451.89	1,067.48	253,148.78	215.33
Historical Average:	403.12	1,100.19	254,961.14	200.21

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

<b>Budget Year (2021-22)</b> (historical average plus 2%):	<b>411.18</b>	<b>1,122.19</b>	<b>260,060.36</b>	<b>204.21</b>
<b>1st Subsequent Year (2022-23)</b> (historical average plus 4%):	<b>419.24</b>	<b>1,144.20</b>	<b>265,159.59</b>	<b>208.22</b>
<b>2nd Subsequent year (2023-24)</b> (historical average plus 6%):	<b>427.31</b>	<b>1,166.20</b>	<b>270,258.81</b>	<b>212.22</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 (2021-22)	225.00	1,067.48	253,148.78	159.00
1st Subsequent Year (2022-23)	225.00	1,067.48	253,148.78	159.00
2nd Subsequent Year (2023-24)	225.00	1,067.48	253,148.78	159.00
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)

**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: Excess Property Tax/Minimum State Aid

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

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

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

**Projected LCFF Revenue**

Select County Office's LCFF revenue funding status:

- At Target If status is at target, then COLA amount in Step 2b2 is used in Step 2c in Sections II and III.
  - Hold Harmless If status is hold harmless, then amount in Step 2c is zero in Sections II and III.
- Status: Hold Harmless

		Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
<b>I. LCFF Funding</b>					
a.	COE funded at Target LCFF				
a1.	COE Operations Grant	N/A	N/A	N/A	N/A
a2.	COE Alternative Education Grant	N/A	N/A	N/A	N/A
b.	COE funded at Hold Harmless LCFF	30,086,967.00	30,086,967.00	30,086,967.00	3,086,967.00
c.	Charter Funded County Program				
c1.	LCFF Entitlement	3,728,160.00	1,972,989.00	1,972,989.00	1,972,989.00
d.	Total LCFF (Sum of a or b, and c)	33,815,127.00	32,059,956.00	32,059,956.00	5,059,956.00

**II. County Operations Grant**

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	253,148.78	253,148.78	253,148.78	253,148.78
b.	Prior Year ADA (Funded)		253,148.78	253,148.78	253,148.78
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)	30,086,967.00	30,086,967.00	30,086,967.00	
b1.	COLA percentage (if COE is at target)				
b2.	COLA amount (proxy for purposes of this criterion)	0.00	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))	93.85%	93.85%	61.01%
c. Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

III. Alternative Education Grant

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	451.89	225.00	225.00	225.00
b. Prior Year ADA (Funded)		451.89	225.00	225.00
c. Difference (Step 1a minus Step 1b)		(226.89)	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-50.21%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-a2 (At Target) or Section I-b (Hold Harmless), prior year column)	30,086,967.00	30,086,967.00	30,086,967.00
b1. COLA percentage (if COE is at target) (Section II-Step 2b1)	0.00%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	0.00	0.00	0.00
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	-50.21%	0.00%	0.00%
b. LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	93.85%	93.85%	61.01%
c. Weighted Percent change (Step 3a x Step 3b)	-47.12%	0.00%	0.00%

IV. Charter Funded County Program

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, line C3f)	215.33	159.00		
b. Prior Year ADA (Funded)		215.33	159.00	0.00
c. Difference (Step 1a minus Step 1b)		(56.33)	(159.00)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-26.16%	-100.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-c1, prior year column)	3,728,160.00	1,972,989.00	1,972,989.00
b1. COLA percentage			
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2c)	-26.16%	-100.00%	0.00%
b. LCFF Percent allocation (Section I-c1 divided by Section I-d)	6.15%	6.15%	38.99%
c. Weighted Percent change (Step 3a x Step 3b)	-1.61%	-6.15%	0.00%

V. Weighted Change

a. Total weighted percent change (Step 3c in sections II, III and IV)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	-48.73%	-6.15%	0.00%

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

N/A	N/A	N/A
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**2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid**

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

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

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected local property taxes (Form 01, Objects 8021 - 8089)	190,509,280.00	194,405,888.00	194,405,888.00	194,405,888.00
<b>Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):</b>		<b>1.00% to 3.00%</b>	<b>-1.00% to 1.00%</b>	<b>-1.00% to 1.00%</b>

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

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

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	199,091,711.00	203,066,673.00	203,066,673.00	203,066,673.00
County Office's Projected Change in LCFF Revenue:		2.00%	0.00%	0.00%
<b>Standard:</b>		<b>1.00% to 3.00%</b>	<b>-1.00% to 1.00%</b>	<b>-1.00% to 1.00%</b>
<b>Status:</b>		Met	Met	Met

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

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

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

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

**3. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. County Office's Change in Funding Level (Criterion 2C):	2.00%	0.00%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-3.00% to 7.00%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2020-21)	178,109,853.00		
Budget Year (2021-22)	191,789,780.00	7.68%	Not Met
1st Subsequent Year (2022-23)	193,570,399.00	0.93%	Met
2nd Subsequent Year (2023-24)	195,919,269.00	1.21%	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)

The increase from FY 20-21 to FY 21-22 is a combination of: 1) increase in salaries at 2% and the 1% step and column for approximately 3.7M, 2) increase in Unemployment insurance rate from .05% to 1.23% for about 1.3M, 3) STRS rate increase from 16.15% to 16.92% for 682K, 4) PERS rate increase from 20.70% to 22.91% for 1.6M, 4) Special Education Program incurred less salaries and benefits due to the pandemic for approximately 2.9M

**4. CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus ten percent.

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. County Office's Change in Funding Level (Criterion 2C):	2.00%	0.00%	0.00%
<b>2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-8.00% to 12.00%</b>	<b>-10.00% to 10.00%</b>	<b>-10.00% to 10.00%</b>
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.00% to 7.00%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

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

First Prior Year (2020-21)	51,192,223.00		
Budget Year (2021-22)	59,687,514.00	16.59%	Yes
1st Subsequent Year (2022-23)	48,889,171.00	-18.09%	Yes
2nd Subsequent Year (2023-24)	48,604,400.00	-0.58%	No

**Explanation:**  
(required if Yes)

Included ESSER III federal funds in the FY 2021-22 for \$8,096,370; an increase from FY 20-21 to FY 21-22 and a decrease to FY 22-23. The decrease of 10.8M from 21-22 to 22-23 is because ESSER II and III are excluded in the projections (ESSER II at 2.5M and 8.1M for ESSER III).

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

First Prior Year (2020-21)	23,781,493.00		
Budget Year (2021-22)	19,087,750.00	-19.74%	Yes
1st Subsequent Year (2022-23)	17,354,933.00	-9.08%	Yes
2nd Subsequent Year (2023-24)	17,354,933.00	0.00%	No

**Explanation:**  
(required if Yes)

Received state funds for the Learning Loss Mitigation, In-Person Instruction, Expanded Learning Opportunities and Extended Learning for about 5M in FY 20-21. The Inclusive Early Education Expansion Program (IEEEP) grant for 5.5M was received from CDE in 20-21. The decrease from 21-22 to 22-23 is the 21-22 budgeted multi-year carry-over for about 1.7M.

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

First Prior Year (2020-21)	59,810,255.00		
Budget Year (2021-22)	40,101,023.00	-32.95%	Yes
1st Subsequent Year (2022-23)	43,291,560.00	7.96%	Yes
2nd Subsequent Year (2023-24)	45,225,176.00	4.47%	No

**Explanation:**  
(required if Yes)

One time local grants received in 20-21 and are not included in 21-22; 7.1M for Bridging Digital Divide Grant, 5.3M for Family Child Care Home Stabilization Grant, Special Education increased revenue for 2.3M and other grants estimated at 6.6M (to include the City of San Jose Digital Inclusion, CARES funds for Head Start, Santa Clara Feminine Product Initiative, Santa Clara Valley COVID-19, among others). The increase in 22-23 includes estimates for full operation in Environmental Ed program and fiscal initiatives for the Technology Data Services.

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

First Prior Year (2020-21)	13,796,369.00		
Budget Year (2021-22)	6,145,722.00	-55.45%	Yes
1st Subsequent Year (2022-23)	4,553,349.00	-25.91%	Yes
2nd Subsequent Year (2023-24)	4,470,443.00	-1.82%	No

**Explanation:**  
(required if Yes)

There were one-time COVID grants received in 20-21 which are not included in the 21-22 budget, such as 1) 1.4M for the ESSER I and II, GEER, CRF,LLMF, In-person Instruction and 2) 5.3M for the Bridging Digital Divide grant.



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

First Prior Year (2020-21)	48,151,716.00		
Budget Year (2021-22)	44,269,726.00	-8.06%	Yes
1st Subsequent Year (2022-23)	37,488,087.00	-15.32%	Yes
2nd Subsequent Year (2023-24)	35,922,829.00	-4.18%	No

**Explanation:**  
(required if Yes)

The decrease from 20-21 to 21-22 is because the 20-21 budget includes approximately 6.6M for the grants received from CDE in FY 20-21, such as: Elementary and Secondary School Emergency Relief (ESSER) I and II Funds, the Governor's Emergency Education Relief (GGER) Fund, Coronaviru Relief Fund. Budgeted 6.5M in FY 21-22 for the ESSER III funding which is not known to be available in the 2 out years and are not included in 22-23 and 23-24 projections.

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

First Prior Year (2020-21)	134,783,971.00		
Budget Year (2021-22)	118,876,287.00	-11.80%	Not Met
1st Subsequent Year (2022-23)	109,535,664.00	-7.86%	Met
2nd Subsequent Year (2023-24)	111,184,509.00	1.51%	Met

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

First Prior Year (2020-21)	61,948,085.00		
Budget Year (2021-22)	50,415,448.00	-18.62%	Not Met
1st Subsequent Year (2022-23)	42,041,436.00	-16.61%	Not Met
2nd Subsequent Year (2023-24)	40,393,272.00	-3.92%	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 NOT MET - Projected total operating revenues have 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 revenues within the standard must be entered in Section 4B above and will also display in the explanation box below.

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

Included ESSER III federal funds in the FY 2021-22 for \$8,096,370; an increase from FY 20-21 to FY 21-22 and a decrease to FY 22-23. The decrease of 10.8M from 21-22 to 22-23 is because ESSER II and III are excluded in the projections (ESSER II at 2.5M and 8.1M for ESSER III).

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

Received state funds for the Learning Loss Mitigation, In-Person Instruction, Expanded Learning Opportunities and Extended Learning for about 5M in FY 20-21. The Inclusive Early Education Expansion Program (IEEEP) grant for 5.5M was received from CDE in 20-21. The decrease from 21-22 to 22-23 is the 21-22 budgeted multi-year carry-over for about 1.7M.

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

One time local grants received in 20-21 and are not included in 21-22; 7.1M for Bridging Digital Divide Grant, 5.3M for Family Child Care Home Stabilization Grant, Special Education increased revenue for 2.3M and other grants estimated at 6.6M (to include the City of San Jose Digital Inclusion, CARES funds for Head Start. Santa Clara Feminine Product Initiative, Santa Clara Valley COVID-19, among others). The increase in 22-23 includes estimates for full operation in Environmental Ed program and fiscal initiatives for the Technology Data Services.

- 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)

There were one-time COVID grants received in 20-21 which are not included in the 21-22 bduget, such as 1) 1.4M for the ESSER I and II, GEER, CRF.LLMF, In-person Instruction and 2) 5.3M for the Bridging Digital Devide grant.

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

The decrease from 20-21 to 21-22 is because the 20-21 budget includes approximately 6.6M for the grants received from CDE in FY 20-21, such as: Elementary and Secondary School Emergency Relief (ESSER) I and II Funds, the Governor's Emergency Education Relief (GGER) Fund, Coronaviru Relief Fund. Budgeted 6.5M in FY 21-22 for the ESSER III funding which is not known to be available in the 2 out years and are not included in 22-23 and 23-24 projections.

**5. CRITERION: Facilities Maintenance**

**STANDARD:** Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

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

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

**DATA ENTRY:** All data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	102,835,212.00	3,085,056.36	3,085,057.00	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:

<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)

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

**6. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	10,253,242.59	10,594,844.46	11,380,537.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	14,926,595.54	18,784,271.90	14,744,875.01
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(1,511,970.89)	(1.64)
e. Available Reserves (Lines 1a through 1d)	25,179,838.13	27,867,145.47	26,125,410.37
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	256,331,064.87	264,871,111.51	284,513,428.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	19,228,824.36	41,111,580.07	69,233,298.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	275,559,889.23	305,982,691.58	353,746,726.00
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	9.1%	9.1%	7.4%
<b>County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>3.0%</b>	<b>3.0%</b>	<b>2.5%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	10,241,045.44	74,915,290.73	N/A	Met
Second Prior Year (2019-20)	6,228,046.37	82,997,800.08	N/A	Met
First Prior Year (2020-21)	(5,828,647.00)	97,987,231.00	5.9%	Not Met
Budget Year (2021-22) (Information only)	(11,586,486.00)	102,835,212.00		

**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)

The 2020-21 deficit spending is due to 1.3M in one-time election costs; 2.5M in one-time facilities projects and 1.2M in one-time technology projects.

**7. CRITERION: Fund Balance**

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

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

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

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

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

County Office's Fund Balance Standard Percentage Level:

**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):

- Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves?
- If you are the SELPA AU and are excluding special education pass-through funds:
  - Enter the name(s) of the SELPA(s): \_\_\_\_\_

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223):	42,277,692.00	42,277,692.00	42,277,692.00

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

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance <sup>3</sup> (Form 01, Line F1e, Unrestricted Column)	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals	
Third Prior Year (2018-19)	63,150,224.75	43,487,768.91	31.1% Not Met
Second Prior Year (2019-20)	47,455,364.82	53,728,814.35	N/A Met
First Prior Year (2020-21)	54,001,376.30	59,956,860.72	N/A Met
Budget Year (2021-22) (Information only)	54,128,213.72		

<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.

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

Explanation:  
(required if NOT met)

**8. CRITERION: Reserves**

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	306,788,966	285,341,627	281,485,233
<b>County Office's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	306,788,966.00	285,341,627.00	281,485,233.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	42,277,692.00	42,277,692.00	42,277,692.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	306,788,966.00	285,341,627.00	281,485,233.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	6,135,779.32	5,706,832.54	5,629,704.66
6. Reserve Standard - by Amount (From percentage level chart above)	2,132,000.00	2,132,000.00	2,132,000.00
7. <b>County Office's Reserve Standard (Greater of Line A5 or Line A6)</b>	<b>6,135,779.32</b>	<b>5,706,832.54</b>	<b>5,629,704.66</b>

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

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

Reserve Amounts

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	12,271,559.00	11,413,665.00	11,259,409.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	16,106,902.72	9,398,288.72	3,220,325.72
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)	(1.64)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	28,378,460.08	20,811,953.72	14,479,734.72
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	9.25%	7.29%	5.14%
<b>County Office's Reserve Standard (Section 8A, Line 7):</b>	<b>6,135,779.32</b>	<b>5,706,832.54</b>	<b>5,629,704.66</b>
Status:	Met	Met	Met

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

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

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

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

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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?

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?

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

**S3. 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?

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

County Office's Contributions and Transfers Standard: -10.0% to +10.0%  
or -\$20,000 to +\$20,000

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2020-21)	(2,959,627.00)			
Budget Year (2021-22)	(3,729,399.00)	769,772.00	26.0%	Not Met
1st Subsequent Year (2022-23)	(1,461,968.00)	(2,267,431.00)	-60.8%	Not Met
2nd Subsequent Year (2023-24)	(1,061,967.00)	(400,001.00)	-27.4%	Not Met
<b>1b. Transfers In, County School Service Fund *</b>				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, County School Service Fund *</b>				
First Prior Year (2020-21)	984,000.00			
Budget Year (2021-22)	983,500.00	(500.00)	-0.1%	Met
1st Subsequent Year (2022-23)	976,000.00	(7,500.00)	-0.8%	Met
2nd Subsequent Year (2023-24)	981,750.00	5,750.00	0.6%	Met

1d. **Impact of Capital Projects**  
Do you have any capital projects that may impact the county school service fund operational budget? No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:**  
(required if NOT met) Environmental Education (Walden West) will be in full operation in the 2 out years, thus the contribution will be lower. Estimated reduction in contribution in 22-23 is at 1.7M and .4M in the following year.

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

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



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

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

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

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


**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<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)

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 Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	3	FD 01 UNRESTRICTED BAL OB 9790	FD 56 OBJECT CODE 7439	2,670,000
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		2019-20 FORM DEBT		8,247,140

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
<b>TOTAL:</b>				<b>10,917,140</b>

Type of Commitment (continued)	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation	984,000	983,500	976,000	981,750
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
<b>Total Annual Payments:</b>	<b>984,000</b>	<b>983,500</b>	<b>976,000</b>	<b>981,750</b>
<b>Has total annual payment increased over prior year (2020-21)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

---

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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)

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Government Fund
	8,034,023	0

4. OPEB Liabilities

a. Total OPEB liability	14,615,616.00
b. OPEB plan(s) fiduciary net position (if applicable)	25,475,319.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	(10,859,703.00)
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, 2019

5. OPEB Contributions

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	N/A	N/A	N/A
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	600,384.00	586,708.00	670,800.00
d. Number of retirees receiving OPEB benefits	153	153	153

**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:

SCCOE is self-insured for Workers' Compensation. Workers' Compensation claims are administered for SCCOE by Third Party Administrator, Tristar Risk Management. SCCOE has excess workers' compensation coverage through Public Risk Innovation, Solutions and Management with a Retention of \$300,000 per injury (SCCOE pays the first \$300,000 per injury).

Each SCCOE Department contributes a portion of the overall workers' compensation costs. Contribution percentage is based on an internal analysis of prior injury history and costs, external actuarial valuation, and the cost of excess insurance premiums. This valuation is completed annually.

3. Self-Insurance Liabilities

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

13,693,000.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
a. Required contribution (funding) for self-insurance programs	5,973,920.00	5,973,920.00	5,973,920.00
b. Amount contributed (funded) for self-insurance programs	5,973,920.00	5,973,920.00	5,973,920.00

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	370.3	351.1	351.1	351.1

**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:

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

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**One Year Agreement**

Total cost of salary settlement

--	--	--	--

% change in salary schedule from prior year  
or

--	--	--	--

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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**Certificated (Non-management) 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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
5,387,972	5,387,972	5,387,972
86.6%	86.6%	86.6%
5.0%	0.0%	0.0%

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

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

No		
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**Certificated (Non-management) Step and Column Adjustments**

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
375,513	386,779	386,277
1.0%	1.0%	1.0%

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

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

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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	951.5	928.0	928.0	928.0

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

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

Yes

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

--	--	--	--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--	--

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

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

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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**Classified (Non-management) 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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
14,923,522	14,923,522	14,923,522
86.6%	86.6%	86.6%
5.0%	0.0%	0.0%

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

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

No		
----	--	--

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
557,494	572,379	575,573
1.0%	1.0%	1.0%

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

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

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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	197.4	197.5	197.5	197.5

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

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

n/a

If Yes, complete question 2.

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

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Amount included for any tentative salary schedule increases			

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	3,271,944	3,271,944	3,271,944
Percent of H&W cost paid by employer	86.6%	86.6%	86.6%
Percent projected change in H&W cost over prior year	5.0%	0.0%	0.0%

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	289,448	297,176	300,148
Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

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

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

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

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

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

Jun 16, 2021
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**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes
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**ADDITIONAL FISCAL INDICATORS**

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

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

- A1.** 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?
- A2.** Is the system of personnel position control independent from the payroll system?
- A3.** 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)
- A4.** 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?
- A5.** 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?
- A6.** Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Does the county office have any reports that indicate fiscal distress?  
(If Yes, provide copies to CDE)
- A8.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)

A8. Santa Clara County Office of Education Chief Business Officer, Stephanie Gomez started on June 1, 2021, replacing Eric Dill.

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**End of County Office Budget Criteria and Standards Review**

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SACS2021 Financial Reporting Software - 2021.1.0  
5/31/2021 7:23:36 PM

43-10439-0000000

July 1 Budget  
2021-22 Budget  
Technical Review Checks

Santa Clara County Office of Education

Santa Clara County

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

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

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

Checks Completed.

SACS2021 Financial Reporting Software - 2021.1.0  
5/28/2021 2:46:28 PM

43-10439-0000000

July 1 Budget  
2020-21 Estimated Actuals  
Technical Review Checks

Santa Clara County Office of Education

Santa Clara County

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

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

### IMPORT CHECKS

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

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

01	3220	0	0000	0000	9791	3220	9791	-645,048.64
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Explanation:CRF Funds, RE code 3220 was deficit spent per guidelines, until funding became available. This will clear at year-end of FY 20/21.

### GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
------	----------	--------	-------

01	6680	9650	-6,734.91
----	------	------	-----------

Explanation:This will clear at year-end of FY 2020-21.

01	9010	9140	-85.00
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Explanation:This will clear at year-end of FY 2020-21

AR-AP-POSITIVE - (W) - The following Accounts Receivable (9200), Due from Other Funds (9310), Accounts Payable (9500), and/or Due to Other Funds (9610) objects have a negative balance in excess of \$1,000 by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
------	----------	--------	-------

01	3310	9200	-1,199,660.00
----	------	------	---------------

Explanation:This will clear at year-end for FY 20-21

01	3315	9200	-38,566.00
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Explanation:This will clear at year-end for FY 20-21

## **SUPPLEMENTAL CHECKS**

## **EXPORT CHECKS**

Checks Completed.