Santa Clara County Office of Education

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Dr. David M. Toston, Sr., County Superintendent of Schools

2026-27
BUDGET GUIDE

INTERNAL BUSINESS SERVICES

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Budget Development

Santa Clara County Office of Education

Dr. David M. Toston, Sr., County Superintendent of Schools

BUSINESS, FACILITIES, & OPERATIONS DIVISION
INTERNAL BUSINESS SERVICES, MC 242

DATE: February 2, 2026

TO: Division Heads, Program Directors/Managers and Administrative Assistants

FROM: Stephanie Gomez, Assistant Superintendent-Business Services

SUBJECT: 2026-27 Budget Development Workshop and Deadline Dates

Welcome to the 2026-27 Budget Development Workshop. This is the time of year when we begin to prepare the budget for the upcoming fiscal year. Since the 2026-27 State Budget has not been enacted yet, SCCOE's budget is developed based upon a set of assumptions and the most up-to-date information available.

It is critical that all budget deadlines are adhered to, to ensure that the budget is completed in a timely manner for presentation at the public hearing scheduled for the June 3, 2026, board meeting and final budget adoption scheduled for the June 10, 2026 board meeting.

The Budget Office and Accounting Services look forward to working with you throughout the budget development process and appreciate your diligence in meeting the deadlines provided below.

Budget Submission	Fund 800	Funds: 88x, 922, 93x	All Other Funds
Program Managers submit budgets to Program Accountants	February 23, 2026	March 2, 2026	March 9, 2026
Budget Office returns budgets to Program Managers for final review	March 16, 2026	March 23, 2026	March 30, 2026
Program Managers submit final budgets to Division Heads for review	March 17 - 20, 2026	March 24 - 27, 2026	March 31 - April 3, 2026
Division Heads submit final budgets to Budget Office	March 27, 2026	April 3, 2026	April 10, 2026

2026-2027 BUDGET DEVELOPMENT SCHEDULE

Schedule for Alternative Ed & OYA ADA Estimates

February 16, 2026: Program Managers submit ADA estimates to Budget Office*	→	Budget Office calculates LCFF revenue allocation and informs Program	→	Program submits LCFF revenue on Revenue Estimate Form with Budget Packet to accountant
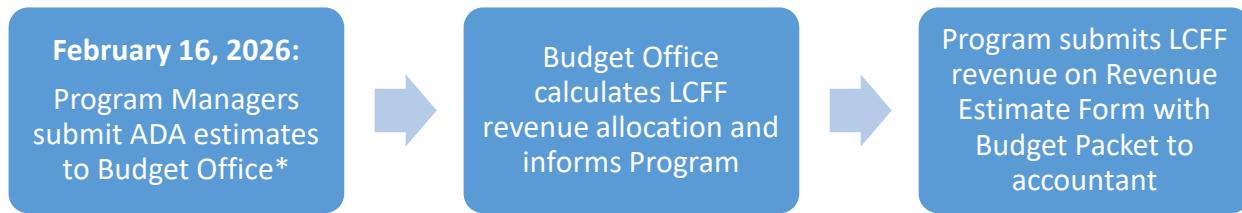
*Revenue estimate must be reviewed and approved by Division Head prior to submission

Schedule for Funds 800, 88X, 93X, and All Others

Budget Development Schedules

	Program Managers submit budgets to Accountant	Budget Office returns budgets to Program Managers for final review	Program Managers submit final budgets to Division Head for review	Division Head submits final budgets to Budget Office
Fund 800	Feb 23, 2026	Mar 16, 2026	Mar 17-20, 2026	Mar 27, 2026
Funds 88X/93X	Mar 02, 2026	Mar 23, 2026	Mar 24-27, 2026	Apr 03, 2026
All Others	Mar 09, 2026	Mar 30, 2026	Mar 31-Apr 3, 2026	Apr 10, 2026

2026-2027 BUDGET ASSUMPTIONS

Benefit Rates

Benefit	Object Codes	Benefit Rate	
State Teachers' Retirement System (STRS)	3101/02		19.10%
Public Employees' Retirement System (PERS)	3201/02		26.40%
Old-Age, Survivors & Disability Insurance-Social Security (OASDI)	3311/12	Maximum $184,500	6.20%
Medicare	3321/22		1.45%
Health & Welfare	3401/02	Per Open Position	$23,500
Unemployment Insurance (U.I.)	3501/02		0.05%
Workers' Compensation (W/C) - Lower Rate	3601/02	All SCCOE Programs Except Programs Subject to Higher Rate	1.03%
Workers' Compensation (W/C) - Higher Rate	3601/02	Head Start, Child Development & Special Education	4.28%

Workers' Compensation Rates

Program	Workers' Comp Rate (%)
All SCCOE Programs except Programs listed below	1.03
Child Development (Fund 120)	4.28
Head Start (Fund 860)	4.28
Special Education (Funds 820 and 950)	4.28

Indirect Rates

Program	Indirect Cost Rate (%)
a) All funding except programs listed below	10.41
b) Child Development (Fund 120)	7.25
c) Child and Adult Care Food Program (CACFP)	6.20
d) Head Start (Fund 860)	9.90
e) SELPA (Fund 810)	5.50
f) Special Education (Fund 820/950)	8.00
g) Migrant Education (Fund 870)	8.25

Development Process

Budget Development Process

As we develop the budget it is important to understand the source of the funding for the program/s. The resource code in SCCOE's 35-digit financial account string helps determine the type of funding source and the appropriate steps to take for developing the budget. The two broad categories of funding sources are:

- Unrestricted Funding – Resource Code **0000 – 1999**
- Restricted Funding – Resource Code **2000 – 9999**

SCCOE's 35-Digit Account String and the Resource Code

Fund	Resource	Project Year	Object	Sub-Object	Goal	Function	Cost Center	Site	Manager
XXX	XXXX	X	XXXX	XX	XXXX	XXXX	XXXXXX	XXX	XXXX
930	9144	0	5200	00	8600	2100	546210	000	3520

SCCOE account strings consist of 35 digits and the components as reflected in the table above.

The Resource Code is the 4-digit code after the Fund.

Unrestricted/Restricted Funding Sources

Resource Code helps determine the type of funding source and the appropriate steps to take for developing a budget.

- **Unrestricted** resources could be broken down further into two categories - General and Other.

- **Restricted** resources could be broken down further into three categories – Federal, State and Local.

The chart below provides the range and examples for the unrestricted and restricted funding sources.

Category	Resource Code	Type	Example
Unrestricted	0000	General	General Fund Fund 800 Programs
	0001-1999	Other (for a specific purpose)	RE 0990 Transportation
Restricted	3000-5999	Federal	RE 5210-5240 Head Start
	6000-7999	State	RE 6500 Special Education
	8000-9999	Local	Grants/ Contracts/ Workshops/ Donations

General Rule on Funding Sources

Unrestricted: Fund 800 Programs – RE 0000

- Funding sources not subject to external or legal constraints and <u>may</u> be used for any purpose not prohibited by law or board policy

Restricted: All Other Programs

- Funding sources subject to constraints imposed by external resource providers or by law through constitutional provisions or legislation

- **Comparative Budget Report**

  - Comparison of:
    - Prior year (2024-2025) Working Budget and Actual Revenues and Expenses (Actual)
    - Current Year (2025-2026) Adopted Budget, Working Budget, and Year-to-Date Actual Revenues and Expenses (Actual).
  - Preliminary budget (2026-2027) column for the upcoming fiscal year is the current fiscal year's working budget.

- **Benefit Projection Report**

  - Benefit projection for the upcoming fiscal year, reflects the updated salary schedules and benefit rates for the upcoming fiscal year.
  - All positions and account strings reflected in the upcoming fiscal year's Benefit Projection Report is based on current fiscal year employee records.

The Budget Development Process

The Budget development process consists of three critical steps:
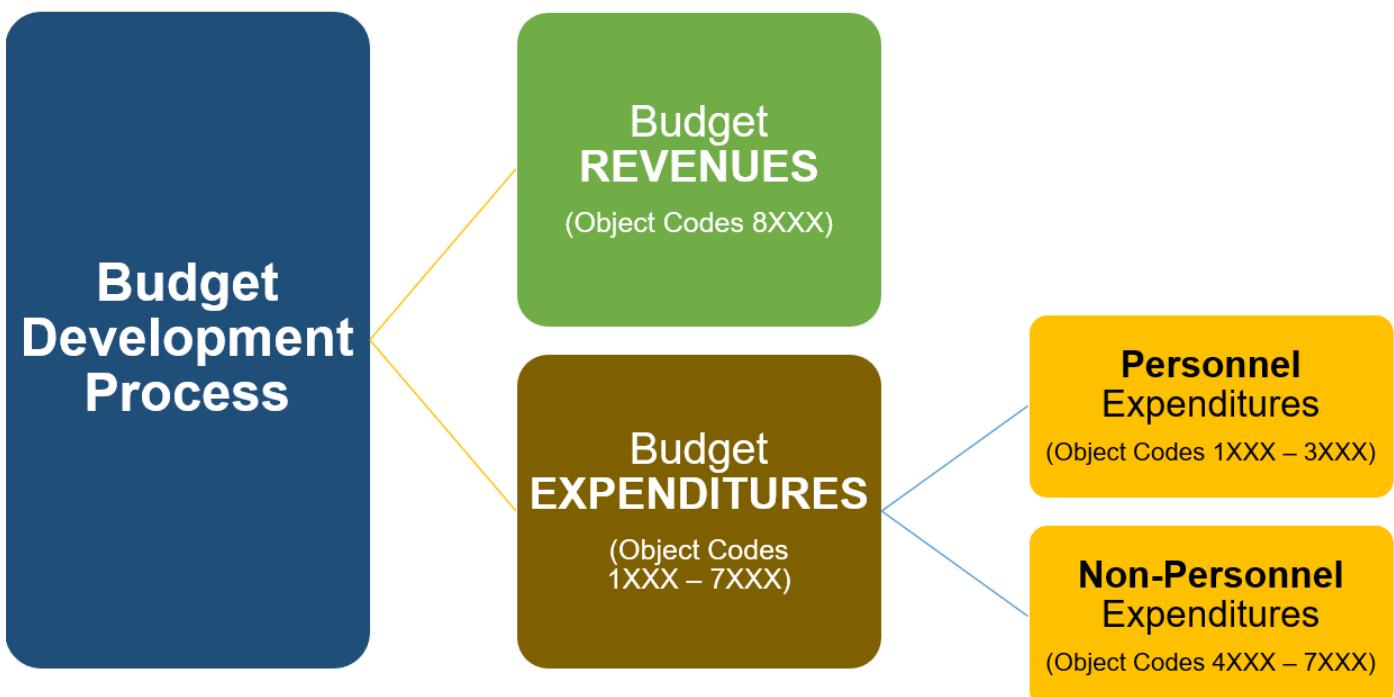
The Budget Development Process for Fund 800, Resource Code 0000

Programs that are funded by Fund 800, Resource Code 0000 do **not** have any revenue to be budgeted. These programs are funded by the general fund revenues and reserves.

Budget Expenditures Only

Step 1	**Personnel** Expenditures (Object Codes 1XXX – 3XXX)
Step 2	**Non-Personnel** Expenditures (Object Codes 4XXX – 7XXX)
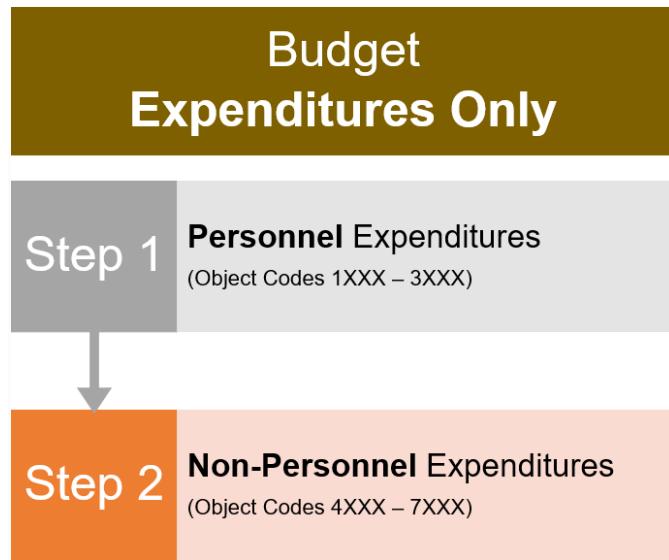
Budget Sample

Object	Object Description	Proposed Budget FY2026-27
8000	Revenue	$ 500,000
1000	Certificated Salaries	150,000
2000	Classified Salaries	150,000
3000	Benefits	94,993
4000	Materials & Supplies	10,412
5000	Professional/Consulting Services	47,453
	Total Direct Cost	$ 452,858
7310	Indirect Cost (10.41%)	47,142
	Total Expenditures	$ 500,000

Note: Once you have completed developing your budgets for your respective programs, please submit all budget documentation/ packets electronically to your program accountant.

Funding Source & Budget Development Process

Depending on the funding source, the appropriate budget development steps should be followed.

Step 1: Budgeting Revenues

General Guidelines

Sponsored Projects/ Contracts	Revenue Generating Programs	Fund 800/ Resource Code 0000 Programs
Budget revenue per sponsored project/contract award. Include the award notification with the budget packet to your accountant	Budget revenue per projected revenue for the upcoming year. Revenue will be based on the amount stated on the Revenue estimate Form. Include Revenue Estimate Form with the budget packet to your accountant	These programs do not have to budget revenues

Guidelines for Budgeting Revenue for New Grants or Contracts

✓ Ensure you have received the Grant Award Notification (GAN) or the fully executed contract prior to budgeting

? In case fully executed funding letters are not available at budget development, consult IBS Director for acceptable documentation

💵 Budget grant award/ contract amount as the revenue

$ Prepare expenditure budget per budget submitted with grant application/ contract

Guidelines for Budgeting for Revenue Generating & ADA Generating Programs

Prepare a revenue estimate, using current year estimate as basis

Examples include, but are not limited to workshops, curriculum development, ADA (Average Daily Attendance) driven programs etc.

Complete a Revenue Estimate Form and obtain all approvals before preparing the budget

Budget the revenue estimate amount as revenues and include the approved form with the budget packet to your accountant

Guidelines on Budgeting for Programs under Fund 800 – Resource Code 0000

There is **no revenue** to budget for Fund 800 programs that are funded by Fund 800, Resource Code 0000. These programs are funded by the general fund reserves.

Step 2: Budgeting Personnel Expenditures

Review the comparative budget report as well as the benefit projection report.

Review the Benefit Projection Report provided

Validate:

- your program's Full Time Equivalents (FTEs)
- employee name, allocation and account string
- all open positions; determine if position needs to be budgeted or eliminated, make a notation on the report and include with budget packet to accountant

Change in Allocation and/ or Account String for Staffing

- o Will require completion of Salary Account Change Form (SACF)
- o Completed SACF must be included in the budget packet to your accountant.

Establishment of a New Position

- o **Approved 'Request for New or Increase of Position'** form must be attached to budget packet to accountant for new positions established during budget development.
- o **Upcoming fiscal year's Employee Fringe Benefit Cost Form** should be used to compute benefits for the new position and included in the budget projection.

Elimination of an Existing Position

- o Complete HR's "Request to Decrease or Eliminate Position' form. Ensure this form is approved.
- o **Approved 'Request to Decrease or Eliminate Position'** form must be attached to budget packet to accountant to reduce budget for an existing position.

Request for Additional Funding from General Fund for the Establishment of New Position

- o Complete a Program Addition Request Form
- o Include the approved **Program Addition Request Form** and approved **'Request for New or Increase of Position'** form with the budget packet to accountant.

Step 3: Budgeting Non-Personnel Expenditures

General Guidelines

Review	Increase/ Decrease	Back out
Prior year actuals on the Comparative Budget Report to help project for upcoming year, especially for supplies, utilities, contracts, etc.	Expenditure budget categories based on projects/ plans for upcoming year	Any one-time funds that had been budgeted during FY2025-26
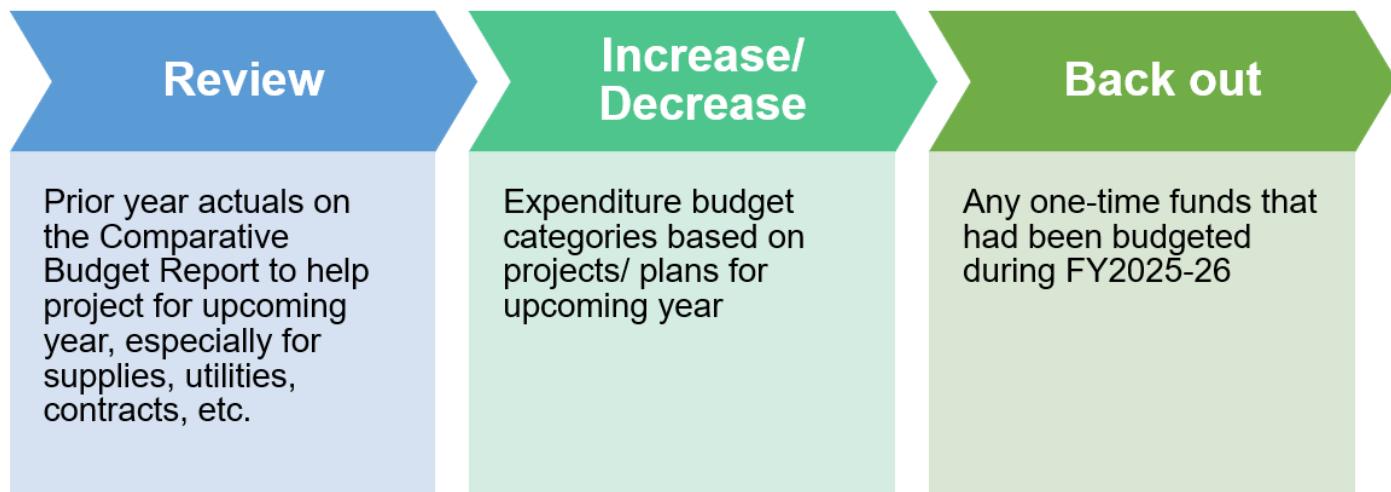
Budgeting for Inter-Office Service Agreement (IOSA)

1 Departments providing non-global (or specialized) service to other department/s within SCCOE are required to have an IOSA for services exceeding $1,000

2 These inter-office services are coded using Direct Cost Transfer Object **5710** in combination with unique sub-object, for example, 5710-**12,** sub-object 12 for services provided by Office of the Superintendent

3 Both parties to the agreement must budget the same amount for the IOSA on their respective budgets

| 4 | a) Provider will budget a negative amount in 5710-xx |
| | b) Recipient will budget a positive amount in 5710-xx |

| 5 | Include the fully executed IOSA with budget packet to your accountant |

| 6 | Please refer to IOSA procedure (included in the Budget Guide) for details |

Budgeting for Phone/ Internet Services

Budget
- Budget based on prior year's actual expenditures in object code for respective service
  - Object 59xx for Phone/Internet

Changes in Service
- Factor into your budget any addition or cancellation of phone line; opening or closing of a site location

Contact
- Steven Mitome (extension 6897) in Technology and Data Service Division for the following:
  - addition or cancellation of phone line
  - addition or closure of a site location

Purchase Orders
- Programs must ensure Purchase Orders (POs) for phone/ internet are established in advance to maintain continuity of service

Best Practice
- POs should be entered in May for the upcoming fiscal year, for critical services that need to commence July 1 of the new fiscal year

Budgeting for Utility Services

Budget

- Budget based on prior year's actual expenditures in object code for respective service
  - Object 55xx for Operations & Housekeeping

Changes in Service

- Factor into your budget any additions or closures of site locations

Purchase Orders

- Programs must ensure Purchase Orders (POs) for phone/internet and utilities are established in advance to maintain continuity of service
- Best practice is to enter POs in May for the upcoming fiscal year, for critical services that need to commence July 1

Budgeting for Utilities/ Custodial Services/ Other Related Costs for a Shared Facility (such as Snell or Brownell)

To Budget

- If you have a site that is shared with other program(s) such as Snell or Brownell, contact General Services to update shared spaces if applicable.
- Work with your assigned program accountant to obtain the estimated costs to budget for utilities, custodial services, and other related site costs for FY2026-27.

Purchase Orders

- Best practice is to enter POs in May for the upcoming fiscal year for critical services that need to commence July 1 of the new fiscal year.

Budgeting for Technology Services

Item	Cost
Dell Pro Plus 14 (tax included)	$1,530
Dell P2400 Monitor (2)	$345
Dell WD22TB4 Dock	$300
Headset	$30
Web Camera	$35
Keyboard and Mouse	$30
Adobe CC License	$6
Phone	$200
Office License	$77
DUO	$15
TOTAL	**$2,568**

Typical equipment and software costs for new staff (per employee)

Budgeting for Technology Services – Workstation Refresh Program

- **Purpose:**
  - Upgrade and standardize SCCOE owned computer/laptop workstations.
  - Ensure that staff have an up-to-date computing technology and a learning environment that supports technology enabled work.
- **Frequency:**
  - It is a four-year workstation refresh program.
- **Eligibility:**
  - Workstations are tied to positions.
  - For example: Ensure that staff have an up-to-date computing technology and a learning environment that supports technology enabled work.
- **How this program is funded:**

Program will use the SCCOE Hardware Assignment Website or Power BI application to view active workstation assignments

Technology will advise what model workstations are required for refresh.

It is the program's responsibility to budget for their eligible employee's workstation refresh each year.
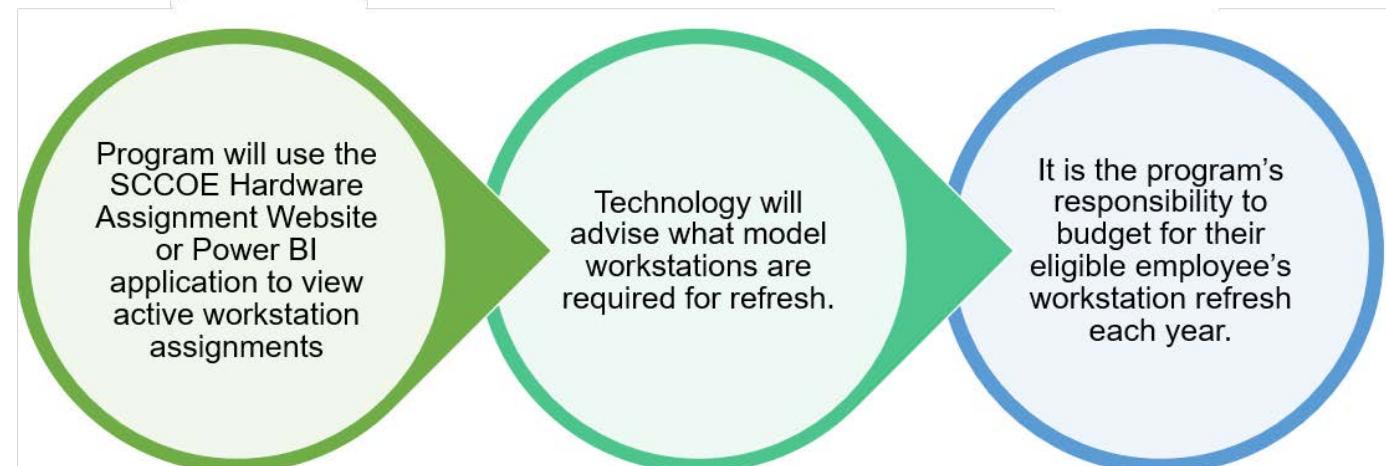
For questions or additional information, please contact:
Lee Andersen – Director III, Technology Infrastructure & Support
- ☎ (408) 453-6946
- ✉ landersen@sccoe.org

Capital Outlay

Per Procedures 330 and 770 of the CSAM (California School Accounting Manual), capital outlay is defined as follows:

> *Purchases of items costing $5,000 and above are recorded in the **6xxx** object codes. Record expenditures for land, buildings, equipment, and other intangible capital assets, such as computer software, including items acquired through leases with option to purchase.*

However, in compliance with the Office of Management and Budget (OMB), SCCOE updated [Administrative Regulations 3230 AR](#) to maintain a capitalization threshold of $10,000 per unit for equipment purchases, effective July 1, 2025, an increase from the previous threshold of $5,000. All equipment acquisitions with a unit cost of **$10,000** or more shall be capitalized and recorded in accordance with SCCOE asset management procedures.

Note: **Equipment under $10,000 must be coded as follows:**

- **Object 4400 (Non-Capitalized Equipment):** Item costs in the range of $1,500 to $9,999.
- **Object Code 4368 (Equipment under $1,500):** All items cost below $1,500.

Reference: *Change to Threshold for Maintaining Equipment Inventory Records, California Department of Education (https://www.cde.ca.gov/fg/ac/co/chgtothreshold2026.asp)*

Example: Purchase of three laptops at $1,500 each, 10 tables at $750 each and 1 vehicle for $20,000.

These purchases should be recorded as follows:

Object Code	Description	Amount	Description
4368	Equipment costing under $1,500	$7,500	10 tables at $750 each
4400	Equipment costing over $1,500 & under $10,000	$4,500	3 laptops at $1,500 each
6400	Equipment over $10,000	$20,000	1 vehicle for $20,000

Budgeting Indirect Cost

Compute indirect cost (refer to slide Indirect Cost Calculation)
- Object Codes 5100, 6xxx, and 7xxx are **not** subject to indirect
- Funds 800 Programs, Resource code 0000, are not subject to Indirect
- Subagreement exclusion threshold increases from $25,000 to **$50,000**, effective July 1, 2025. (3230 AR – Federal Grant Funds)

Reduced Indirect Rate Request
- Reduced indirect rate request must be made only if funder/contractor stipulates a lower indirect cost rate than SCCOE's approved indirect rate for FY2026-27
- Complete the 'Reduced Indirect Cost Rate Request' form and obtain all approvals prior to budgeting
- When routing Reduced Indirect Cost Rate Request form, be sure to attach supporting documentation, that is, sponsored project award that stipulates a lower indirect cost rate
- Included the approved form with the budget packet to your accountant

Indirect Cost Calculation

Indirect cost calculation based on revenues

1. Calculate Total Direct Cost:

   Direct Cost = Total Revenue ÷ (1 + Applicable Indirect Rate)

2. Calculate Indirect Cost:

   Indirect Cost = Total Revenue – Direct Cost

   Or utilize the **Indirect Cost Calculation Worksheet** on the intranet to compute the indirect cost

Indirect cost calculation based on direct expenditures

Indirect Cost = Total Direct Expenditures x Applicable Indirect Rate

Note: Object code 5100 (sub-agreements), 6000 – 6999 (capitalized expenditures) and 7000 – 7999 (transfers out) are not subject to indirect and must be excluded from the indirect calculation

Budgeting Non-Personnel Expenditures for Fund 800/ Resource 0000

Total expenditure budget amount for Fund 800 programs, **object codes 4XXX – 6XXX**, do **not** typically change.

However, they can be re-allocated within the range of 4XXX-6XXX based on projection for the upcoming year

Carryover Funds

Carryover funds are unspent grant/contract funds that a funding agency allows to be carried over from one fiscal year to the next

Carryover funds are typically not budgeted during budget development; they are budgeted after fiscal year-end close

To ==*urgently*== *budget carryover for specific grants/contracts, inform your accountant. Your accountant will **prioritize closing of the resource and releasing carryover***

Carryover is only allowed to be budgeted during budget development as deemed appropriate, when budgeting for position/s (FTEs) and continuity of services or program activities that need to commence on July 1 of the new fiscal year

*An **approved** Carryover Request Form must be included with budget packet to your accountant*

Direct Cost Transfers &

Inter-Office Service Agreements

Direct Cost Transfers

Services are typically procured from external vendors; at SCCOE we have departments that provide service(s) to other departments, resulting in "revenue" to the department providing the service that is not true revenue to SCCOE (no new revenues are being generated from an external source).

Direct Cost Transfers are utilized, as inter-departmental charge, to transfer incurred costs from the department providing the service (Service Provider) to the department receiving the service (Service Recipient).

Inter-department services could either be Inter-Program or Inter-Fund services by utilizing Direct Cost Transfers, Object Codes 5710/ 5750 and applicable sub-object.

SCCOEs 35-Digit Account String: Object Code/ Sub-Object

Fund	Resource	Project Year	Object	Sub-Object	Goal	Function	Site	Manager
xxx	xxxx	x	5710/5750	xx	xxxx	xxxx	xxx	xxxx

> **Object 5710:** Inter-Program transfers are transfers of costs of services between programs within Standardized Account Code Structure (SACS) funds.
> > **Example:** Transfer direct cost of services within the County School Service Funds (CSSF): Funds 800-990 such as Print Shop charges (FD 800) to Head Start (FD 860).

> **Object 5750:** Inter-Fund transfers are transfers of costs of services between programs with different SACS funds.
> > **Example:** Transfer direct cost of services between CSSF (Funds 800-990) and non-CSSF (Funds 12X, 67X) such as Print Shop charges (FD 800) to State Preschool (FD 120).

Types of Services Provided by SCCOE Departments

There are two types of inter-office services provided by SCCOE departments and require Direct Cost Transfers:

1. Global Services

These are services provided to all or several departments on a routine and ongoing basis and do not require a signed agreement between departments.

2. Project-Specific Services

These are contractually agreed upon services to a department(s); requiring an Inter-Office Service Agreement (IOSA) for service costs exceeding $1,000, a fully executed agreement (IOSA) is required prior to rendering of services.

Global Services

Listed below are SCCOE department(s) programs that provide global services. A unique sub-object is assigned to each service/ department.

Object Code	Sub-Object	Program/ Service Description
5710/50	13	Fingerprinting
	14	Mailroom
	15	Print Services
	21	Security Services
	25	Communications
	27	Meal Services
	28	Custodial Services
	31	DocuSign
	32	Zoom
	33	Monday
	36	CoPilot AI
	42	Labor Cost – FD800 Staff
	60	Print Services: Off-site Printers

> ➢ These services do not require an Inter-Office Service Agreement (IOSA)
> ➢ The direct cost transfers for these expenses are carried out on monthly basis.
> ➢ The direct cost transfers are initiated by the Service Provider.

Project-Specific Services

Listed below are examples of CCOE department(s) programs that provide project-specific services. A unique sub-object is assigned to each service/ department.

Object Code	Sub-Object	Program/ Service Description
5710/50	12	Office of the Superintendent
	19	Technology & Data Services
	23	Prof Learning Instructional Support
	26	Other
	30	Inclusion Collaborative
	34	Integrated Data, Research & Evaluation
	35	Grants, Partnerships, & Operations

1. Cost of service exceeding $1,000: Requires a fully executed IOSA

➢ IOSA is required for Budget Development and when budgeting during the fiscal year.

➢ Both departments, the department providing the service (Service Provider) on the project and the department receiving the service (Service Recipient) need to budget for these services based on the IOSA.

➢ Attach a copy of the fully executed IOSA to both the Budget Transfer (BT) and the Journal Entry.

2. Cost of service, $1,000 or less: Does NOT require an IOSA

➢ Budget Development: when budgeting during Budget Development the Service Recipient must provide, on the Comparative Budget Report, the offsetting account for the Service Provider.

➢ During the fiscal year: when budgeting during the year the Service Recipient should prepare a budget transfer once the service request has been made and accepted by the Service Provider.

➢ The budget transfer should include the offsetting account for the Service Provider.

➢ Once the service has been provided, the Service Provider must initiate the Journal Entry/ Cash Transfer to transfer the direct cost for service provided and obtain authorized signatures per JE Form instructions (JE Form is available on the intranet)

➢ Attach the necessary documentation to the JE

Inter-Office Service Agreements (IOSAs)

Project-specific services provided by one department to another, based upon an agreed scope of work, within a certain period and cost, require an Inter-Office Service Agreement (IOSA) for costs exceeding $1,000.

Departments providing the service utilize interdepartmental charges to recover the costs of services provided, subject to requirements outlined in the IOSA procedures and CSAM.

➢ Billing rates are established for interdepartmental charges prior to entering into an Inter-Office Service Agreement and stated on the IOSA.

➢ The IOSA must be fully executed prior to budgeting and rendering of services.

➢ Changes in scope of work, cost, or the project period require an amendment to the IOSA. The original IOSA is attached to the amended IOSA as backup.

➢ The actual costs transferred for a project must not exceed the amount stated on the IOSA.

Roles and Responsibilities

Service Provider: Department provides the service as requested.
Service Recipient: Department receives the service that they request.

Position	Roles & Responsibilities
Service Recipient – Program Manager	• Initiate the request for Inter-Office Service Agreement (IOSA) with the Service Provider. • Identify the work that they want performed. • Recommend changes if necessary. For instance, if the cost of the project exceeds their budget, they must work with Service Provider to adjust the scope of work or decide not to take on the project. • Prepare Budget Revision request for the IOSA and send the request to the accountant. Ensure to include the offset accounts for both departments.
Service Provider – Program Manager	• Provide estimated costs as requested by the Service Recipient • Adjust scope of work as requested • Ensure that service or products can be delivered within the time frames in the IOSA and recommend changes if necessary. • Provide account string to Service Recipient for Budget Revision request. • Prepare Journal Entry Request Form and have the form completely signed upon the completion of the project or a project phase. • Send the completed Journal Entry Request Form to the Service Provider's Accountant.

Both Service Provider and Recipient (Program Managers)	• Ensure the Inter-Office Service Agreement (IOSA) for costs exceeding $1,000 in place before starting the service • Sign the IOSA • Ensure IOSA is entered into and funded using appropriate funding sources • Ensure obligations and expenditures incurred against the agreement are accurate, necessary, and in compliance with the funding period • Ensure additional or specialized services are documented and provided • Ensure journal entry for direct cost transfer is requested and processed in a timely manner • Ensure services are rendered, verify the charges, and sign the journal entry request form • It is recommended that the Journal Entry is prepared and processed monthly. It is required that the Journal Entry is prepared and processed quarterly.

Accountant	• **Service Provider's Accountant** provides staff hourly rates when requested by program.
	• **Service Recipient's Accountant** enters Budget Transfer entry in the financial system upon the receipt of Budget Revision request from their program.
	• Ensure all account strings used for the IOSA are accurate and appropriate.
	• Ensure all appropriate backup is attached to the direct cost cash transfer submitted by program
	• Process journal entry/cash transfer submitted by Program upon completion of deliverable as stated on IOSA, monthly or quarterly basis or completion of entire project
	    o **Service Provider's Accountant** will prepare the journal entry and ensure that the entry is reviewed and signed by the Service Recipient's Accountant.
	• Ensure that if an IOSA is being charged to a grant, the IOSA billing is completed on a monthly or quarterly basis; all services are provided, and costs are transferred prior to the end of the grant period. This will ensure the grant funding will be expended or if not, the Service Recipient will have time to identify other areas to spend the money
	• If staff working on IOSA is paid salaries from Fund 800:
	    o Include in the journal/cash transfer, the transfer of personnel cost from FD 800 to FD 930. This ensures that all costs are accounted for in the revenue generating resource code

Establishing Billing Rates

For internal purposes, hourly billing rates must be designed to recover the operating costs for the services being provided and break even.

- ➤ Review and update rates annually and adjust as necessary to eliminate material surpluses or deficits

- ➤ Rates for specific services must be charged at the same rate to all internal departments

Calculation of Billing Rates

The calculation of the hourly billing rate to use for project planning purposes starts with computing the personnel costs (salaries and benefits) for staff that will be working on the project/IOSA and adding on non-personnel expenditures projected for the completion of the project. The hourly billing rate is calculated by dividing the total costs by the total number of projected hours for the project.

Computation of Personnel Costs

(1) Obtain hourly rate from Program Accountant for staff working on IOSA

(2) Project number of hours for each staff on each activity of IOSA

(3) Cost of Labor = (1) X (2)
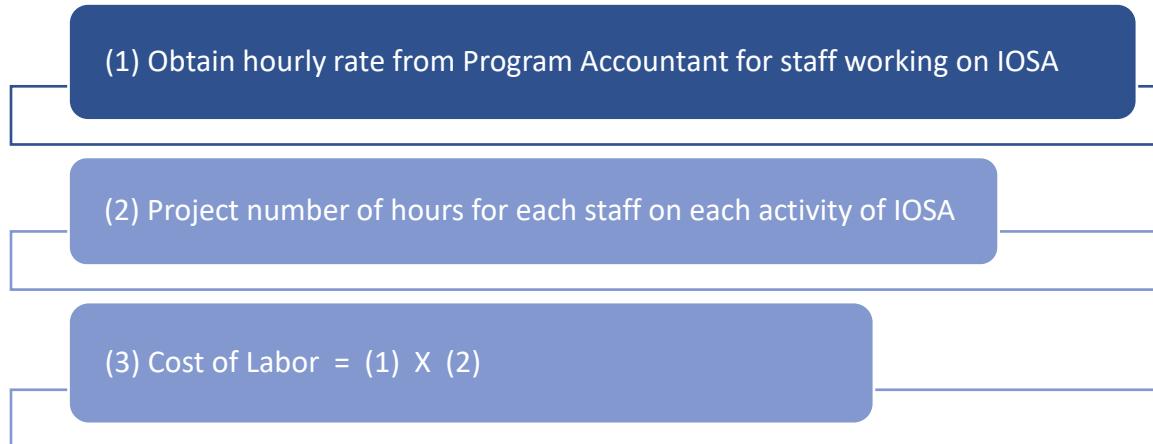
Note: The hourly rate for staff includes salaries and benefits

Hourly Billing Rate

(1) Personnel Costs as calculated above

➕

(2) Non-Personnel Costs
- Materials & Supplies
- Mileage
- Contracted Services
- Equipment Rental
- Other direct expenses

➗

(3) Total Number of Project Hours

Note:

- The acquisition of equipment costing over $5,000 (capitalized equipment) cannot be included in the billing rate
- Unallowable expenses, for example, entertainment, bad debts, and alcoholic beverages may not be included in billing rates

Example: Hourly Billing Rate for IOSA Project Z

Personnel	Hourly Rate (1)	Projected Hours (2)	Cost ($) (1) x (2)
George Davenport	85	1,400	119,000
Karen Scott	90	1,200	108,000
Chris Clarke	75	800	60,000
Personnel Cost (3)		3,400	**$287,000**
Non-Personnel			
Materials & Supplies			6,500
Contracted Services			4,500
Equipment Rental			4,000
Mileage			2,500
Other Miscellaneous Exp			250
Non-Personnel Cost (4)			**$ 17,750**
Total Costs (5) = (3) + (4)			**$304,750**
Projected Hours to complete IOSA deliverables (6)			3,400
Hourly Billing Rate (5)/ (6)			**$ 89.63**

Upon completion of IOSA:

➢ Ensure both departments, the Service Provider and Service Recipient have approved the IOSA
➢ Once the IOSA is fully executed, ensure the IOSA is budgeted

Billing for Inter-Office Service Agreements

➢ The Service Provider may bill as follows:

    1) Upon completion of each milestone or deliverable as stated on IOSA
    2) On a monthly or quarterly basis
    3) Upon completion of the entire project
    4) In compliance with terms and conditions of the sponsored project

➢ Ensure that if IOSA is being charged to a sponsored project, the deliverables have been fulfilled and billing has been completed before the close of the grant. It is recommended that billing occurs on a monthly or quarterly basis to assist with required sponsored project reporting.

➢ The Service Provider initiates the request to Accountant to process a journal/cash transfer, providing the following backup:
    o The IOSA
    o Log of Services (or equivalent) supporting the IOSA, required for sponsored project reporting
    o In cases where Log of Services is not applicable, the Service Provider still needs to complete and submit the journal/cash transfer as well

IOSA Staff funded by Fund 800 (General Fund)

Departments providing project-specific services to other departments within SCCOE and/ or to districts are typically set up in Fund 930 (Contract Services) and are assigned unique resource codes (between the range 9100-9299) to track income and expenditures. Below is SCCOE's 35-digit account string, reflecting Fund 930 and Resource code range 9100-9299:

Fund	Resource	Project Year	Object	Sub-Object	Goal	Function	Site	Manager
930	9100-9299	x	xxxx	xx	xxxx	xxxx	xxx	xxxx

➢ The personnel costs for staff working on IOSAs that are paid from the General Fund (Fund 800), must be transferred out of Fund 800 to the resource generating the IOSA revenue, that is FD 930, using object code **5710/50-42**

➢ This ensures that all costs are accounted for in the revenue generating resource code

➢ This transfer of personnel costs from Fund 800 is carried out by the Accountant at the time the IOSA billing journal/cash transfer is processed

- Always ensure that direct cost transfers (to Service Recipient) do not exceed the expenditures incurred
    - The transfer of direct cost to the Service Recipient cannot be more than the actual cost incurred

Record Retention

Program is responsible for maintaining the supporting documentation for expenditures for audit purposes. This is particularly important for grant funding sources in the event an audit occurs.

Direct Cost Transfer: General Guidelines and Examples

- The type of service rendered will determine the sub-object to be used
- Program receiving the service must ensure that budget is available in the 5710-xx/5750-xx object code before the service is requested
- The account for the department providing the service (Service Provider), is Credited for Actuals (Debited for Budget Transfer) using 5710-xx/5750-xx
- The account for the department receiving the service (Service Recipient), is Debited for Actuals (Credited for Budget Transfer) using 5710-xx/5750-xx
- These transactions require the same object code/sub-object code to be used on both the debit and credit side of the entries and must always net to zero

Example (1): 5710-xx/5750-xx Transaction

Print Shop (CC 713080, Service Provider) provides a service to Accounting (CC 715030, Service Recipient). Budget will be allocated for the cost of the service via Budget Transfer and direct cost will be transferred via Journal Entry/ Cash Transfer:

Budget (Budget Transfer)			
		DEBIT (-)	CREDIT (+)
Account String:	715030-5710-15		$150
	715030-4300-00	$150	
Offsetting Entry*:			
Print Shop:	718030-5710-15	$150	
	718030-4300-00		$150

*Offsetting entries for sub-objects 13, 14, 15, and 18 are carried out by Budget Office on a monthly/ quarterly basis.

Actuals (Journal Entry/ Cash Transfer)			
		DEBIT (+)	CREDIT (-)
Accounting:	715030-5710-15	$150	
Print Shop:	718030-5710-15		$150

Example (2): Cost of service $1,000 and under, no IOSA required

Office of the Superintendent (CC 544110) provides a service to Accounting Services (CC 715030). Budget will be allocated for the cost of the service via Budget Transfer (BT) and direct cost will be transferred via Journal Entry/ Cash Transfer:

Budget (Budget Transfer)			
		DEBIT (-)	CREDIT (+)
Accounting:	715030-5710-12		$150
	715030-4300-00	$150	
Office of Sup*:	544110-5710-12	$150	
	544110-4300-00		$150

*Offsetting entry for Service Provider must be included on the BT prepared by the Service Recipient

Actuals (Journal Entry/ Cash Transfer)			
		DEBIT (+)	CREDIT (-)
Accounting:	715030-5710-12	$150	
Office of Sup:	544110-5710-12		$150

IOSA Procedure

Related Forms

Inter-Office Service Agreement (IOSA)

Santa Clara County Office of Education

Inter-Office Service Agreement (IOSA)

Fiscal Year _____   Prepared By: _____

Section A: Purpose of IOSA (check one option only and attach applicable documentation)

☐   New IOSA. Maximum obligation for total duration of IOSA $_____

Project Start Date: _____   Project End Date: _____

Projected Labor Cost $_____   Projected Materials & Supplies Cost $_____

Provider of service must attach the following to IOSA form prior to routing for approvals:

1) Detailed scope of work, with project milestones and deliverables

2) For labor cost, list of assigned staff providing the service, either their allocation of time or hourly rate
   and estimated # of hours.

☐   Amendment to existing IOSA. Reason for Amendment? (check all that apply)

☐ Amend Budget Account (full 35-digit 57XX account string):_____

☐ Change Maximum obligation from $_____ to new Maximum Obligation of
   $_____

☐ Dates of Performance. Project Period: Start Date:_____ End Date:_____

☐ Amend scope of work; attach details for amended scope of work

Brief description of service goals to be accomplished by IOSA, or if amendment, reason for amendment:
_____
_____

Section C: Service Provider Details & Approvals

Name of Department: _____

Name of Department Head: _____

Budget Account (full 35-digit 57XX account string)   _____

		Date:	
Accountant:	_____	Date:	_____
Program Manager:	_____	Date:	_____
(if different from Department Head)			
Department Head:	_____	Date:	_____
Division Head:	_____	Date:	_____

Section D: Service Recipient Details & Approvals

Name of Department: _____

Name of Department Head: _____

Budget Account (full 35-digit 57XX account string)   _____

Accountant:	_____	Date:	_____
Program Manager:	_____	Date:	_____
(if different from Department Head)			
Department Head:	_____	Date:	_____
Division Head:	_____	Date:	_____

Budget Office Internal Use:
Assigned IOSA #: _____

Updated 04.21.2025

IOSA - Log of Services

INTER-OFFICE SERVICE AGREEMENT (IOSA)
SERVICE PROVIDER LOG OF SERVICES

DEPARTMENT/DIVISION: **FISCAL YEAR:**

Description of Services:

Type	Description	Employee Name	Hourly Rate	# of Hours	Total
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00

The services listed above have been completed as of MM/DD/YYYY.

Total Hours			0	0.00
Rate per Hour		$0.00		$0.00
Total Pay		$0.00	0	**$0.00**

Program Manager Signature   Date   Department Head Signature   Date

Journal Entry & Transfer Form

STANDARD JOURNAL ENTRY AND TRANSFER FORM

PLEASE CHECK ONE: Intradepartment Transfer ☐   Interdepartment Transfer ☐
(Single Mngr code involved)   (Multiple Mngr codes involved)

PREPARED BY: _____   PHONE EXT. _____   FY: _____   DATE: _____

_____   _____
NAME OF DEPARTMENT INITIATING TRANSFER   NAME OF OTHER DEPT, IF INTERDEPARTMENT TRANSFER CHECKED
                                                (Add'l approval below needed only if different Mngr Codes)

_____   _____
DEPARTMENT MGMT APPROVAL (SIGNATURE/DATE)   DEPARTMENT MGMT APPROVAL (SIGNATURE/DATE)

_____   _____
DEPARTMENT MGMT APPROVER (PRINT NAME)   DEPARTMENT MGMT APPROVER (PRINT NAME)

FUND	PSEUDO CODE		DEBIT Increase Exp Decrease Rev	CREDIT Decrease Exp Increase Rev	Item Description and/or QCC Reference #	Any Add'l Info
	COST CENTER	OBJECT/SUBOBJ CODE				
		TOTAL:	$ -	$ -	Total Debit $ Must = Total Credit $	

PLEASE ATTACH SUPPORTING DOCUMENTATION

REASON FOR TRANSFER:

_____

ACCOUNTING SERVICES USE ONLY:

APPROVED: ☐   ACCOUNTANT INITIALS: _____   Circle type: TF   JE   #: _____   Date: _____

NOT APPROVED: ☐
REASON FOR NON APPROVAL: _____
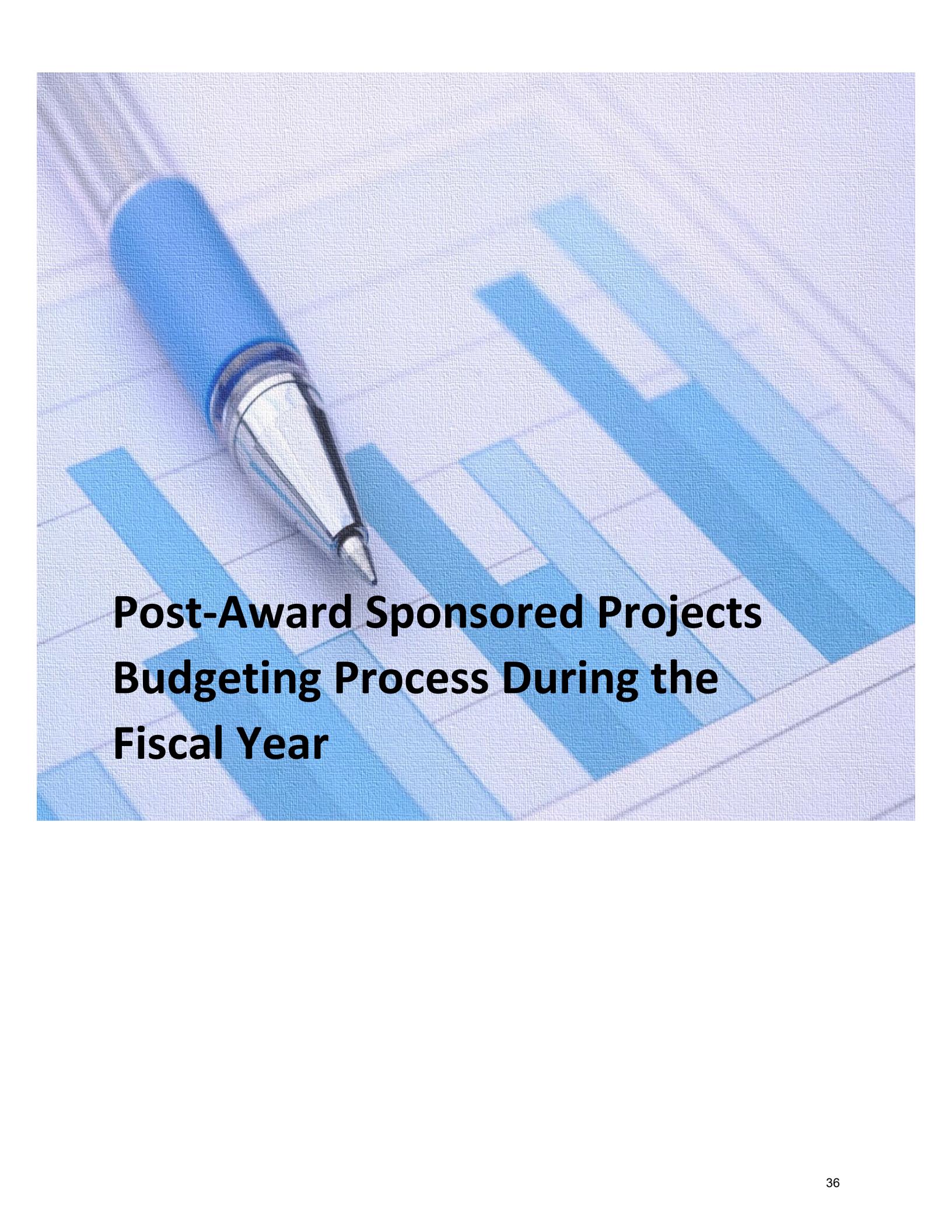
Post-Award Sponsored Projects Budgeting Process During the Fiscal Year

Submission of Accounting Forms

Forms listed below must be completed and submitted to respective Program Accountant

Approved Sponsored Project Information Form

- Complete form and attach Grant Award Notification (GAN)/Agreement

Budget Revision Form

- Complete Budget Revision based on the sponsored project budget narrative submitted with the application

Steps after Submission of Accounting Forms to Accounting

1. Accounting creates appropriate resource code/cost center and account strings

2. Program Accountant enters budget based on budget revision into financial software QCC

3. Budget Revision is routed to Program Manager and Department Head for review and approval

4. Budget Revision is submitted to Budget Office for review and approval

5. Budget then becomes available in QCC for Program to charge allowable costs

6a. To procure goods and services, Program enters requistions in QCC

6b. To charge appropriate staff salaries, Program submits a Salary Account Change Form (SACF) to Accounting

7. Based on sponsored project, multi-funded staff may be required to maintain monthly Personnel Activity Reports (PARs) to record time spent on project

8. Program ensures timely expenditure, invoicing and programmatic reporting per funder's requirement

Spending Sponsored Project Funds

Program monitors expenditures and budget throughout the sponsored project cycle and ensures:

- all costs charged are allowable costs to the sponsored project

- no sponsored activities are charged to the sponsored project until it is fully executed, and a budget has been established

Purchasing materials/supplies and services over $3,000

- all activities occur within the period of performance of the sponsored project/agreement

- Ensure purchase order (PO) is in place prior to making purchases
- Consult purchasing to obtain a quote/bid
- For services over $3,000 ensure:
  - ✓ you have a contract
  - ✓ you have a purchase order in place based on the contract amount
  - ✓ PO includes contract start/end date; not to exceed amount; name of authorized signer/s on invoices and contract number (RM#)

To charge salaries and benefits of existing staff to sponsored project/contract

- Complete Personnel Activity Report (PAR) forms if multi-funded on a monthly basis as required by sponsored projector
- Submit Salary Account Change Form (SACF) to allocate salary and benefits based on fixed allocation

When Obtaining services from other departments within SCCOE

- Ensure you have an Inter-Office Service Agreement (IOSA) with the other department for any service exceeding $1,000; for payment purposes attach all required documentation

Sponsored Project Roles and Responsibilities

↓ Program Lead/Program (PL)
↓ Grants, Partnerships and Operations (GPO)
↓ Accounting/Accountant

1. Initial Award Setup & Review of Terms and Conditions

1. Grants Partner Ops (GPO)

1. Assign GPO tiers of support (GPO internal only)

2. Coordinate warm-handoff meeting to transition from pre to post-award

3. Provide Post-Award Technical Assistance Series (Tier 2&3)

4. Provide templates for post-award project implementation

2. Program Lead

1. Complete and route Contract/Agreement Form: Sponsored Project with backup

2. Review terms and conditions of the award, sponsored project proposal submitted, award notification and all other guidance provided by funder

3. Note deadlines and set up process to track and meet deliverables; set up workflow and assignments within department for monitoring and reviewing sponsored project activities

4. Review SCCOE's purchasing guidelines and sponsored project specific guidelines prior to making purchases

5. Review budget: ensure understanding of allowable vs, unallowable

6. If there is cost share: review sponsored project and SCCOE regulations on cost share

7. Review invoicing requirements: monthly/quarterly/backup requirement

8. Review important dates for reporting, types of reporting and frequency

9. Maintain and retain all sponsored project related documentation

3. Accounting

Santa Clara County Office of Education

1. Upon receipt of Contract/Agreement Form: Sponsored Project and budget from Program - set up account strings and enter budget into QSS

2. Provide guidance for cost sharing and expenditure allowability

3. Provide guidance on interpretation of sponsored project related fiscal regulations

Equity • Diversity • Inclusion • Partnership

2. Spending of Award

1. Grants Partner Ops (GPO)

1. Provide recurring technical assistance check-ins (Tier 3)

2. File all documentation submitted to the SCCOE Repository

2. Program Lead

1. Be familiar with SCCOE rules and regulations and funder specific guidelines, terms, and conditions

2. Position Establishment: Work with Personnel Services to establish any position to be created for the sponsored project

3. Salary Account Change Form (SACF): Submit SACF to allocate existing positions to sponsored project, ensure charges begin and end appropriately

4. Inter Office Service Agreement (IOSA): Ensure IOSA is in place for services over $1,000 provided by other SCCOE departments

5. Sub-recipients/Sub-awards: Enter requisitions to pay sub-recipients based on contract; ensure sub-recipient submits invoice in a timely manner

6. PL approves all invoices from sub-recipient and submits to Accounting for payment

7. Ensure staff that are multi-funded, if applicable, prepare and submit Personnel Activity Reports

3. Accounting

Santa Clara County Office of Education

1. Oversee financial aspects of the sponsored project, including accounting, budgeting and ensuring expenses align with the approved budget

2. Ensure requisitions entered for supplies and services comply with sponsored project requirements

3. Review financial reports and invoices prior to submission by Program

Equity • Diversity • Inclusion • Partnership

3. Monitoring of Award

1. Partner Ops (GPO)

1. Provide recurring technical assistance check-ins (Tier 3)

2. Provide support for select internal and external meetings (Tier 3)

3. Serve as a member of internal SCCOE governance meetings, as applicable

4. As needed, serve as a thought partner on post-award sponsored project implementation

5. Disseminate reporting reminders. File all documentation submitted to the SCCOE Repository

2. Program Lead

1. Ensure only appropriate expenses are charged to the sponsored project

2. Track progress towards performance goals and spending of funds in accordance with approved sponsored project budget – ensuring all funds are spent timely

3. Track cost share to ensure you are spending within ratio (including third party tracking of cost sharing)

4. Verify correct employees are charged appropriately, process account code change as needed

5. Submit all reports, closeout, and modifications*/ amendment (including award reduction) documents to the SCCOE Repository and provide copies to accountant asap

6. Lead internal SCCOE governance meetings, as applicable, to report on challenges w/ sponsored project progress

7. Schedule monthly meetings with accountant for fiscal monitoring and oversight

8. Submit all required reports on time to funder

3. Accounting

Santa Clara County

1. Meet with Program monthly for fiscal monitoring and oversight

2. Serve as a member of internal SCCOE governance meetings, as applicable

**Modifications may include budget revision, carryover, no cost extension, personnel change, and scope change

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4. Final Invoice/Report and Close Out

1. Grants Partner Ops (GPO)

1. Send notification at 30 days of sponsored project close out

2. Program Lead

1. Complete all project activities, services, and ensure deliverables are met by the sponsored project end date

2. Close any open purchase orders, clear out any open encumbrances; ensure P-Card expenses are all posted

3. Remind sub-recipients that final invoices are due, ensure all vendor invoices are received and paid timely

4. Ensure all IOSA deliverables have been met and cost transfers have been completed; review staffing and determine action to be taken

5. Review revenues to ensure that reimbursements received are up to date; follow up on outstanding billing.

6. Coordinate with accountant to confirm final expenditures and review of final invoice to funder (for reimbursement); ensure program is on track to spend down all sponsored project funds

7. If delay in completion of project is anticipated, determine if a no-cost extension is appropriate and allowed, submit any documentation to the SCCOE Repository

8. Review and ensure all cost share commitments have been met including third party and documentation is on file

9. Ensure final project evaluation is completed and disseminated as required, and copy provided to GPO

10. Prepare, complete, and submit the final narrative and financial reports to the funder by the deadline in accordance with the sponsored project

11. Submit all reports to the funder on time

12. Provide all reports to GPO and financial reports to accountant

3. Accounting

Santa Clara County Office of Education

1. Confirm final expenditures and review of final invoice to funder (for reimbursement)

2. Review of final fiscal report prior to submission to funder

Equity • Diversity • Inclusion • Partnership 21

5. Audit

1. Grants Partner Ops (GPO)

1. Upon receipt of audit request from Program Lead – provide high level guidance on audit process

2. Program Lead

1. Program **must retain** all programmatic, fiscal and supporting documents pertinent to the award for up to five years after closeout or as designated by funder

2. Upon receiving an audit request (Desk Review, Internal Control Questionnaire) from funder, inform GPO and Accounting

3. Work with Accounting to compile all the required fiscal documentation

3. Accounting

1. Provide program with fiscal related policies, procedures, as requested by auditor

Program Oversight Responsibilities

<u>Upon receipt of the fully executed sponsored project award:</u>

Program must make note of important deadlines and requirements:

- the start/end date for sponsored project/agreement – ensure deliverables are provided within this period
- deadline for scope of work or budget modifications
- the reporting period and requirements
  - ➢ a sponsored project may require monthly/quarterly/annual reporting of expenditures and deliverables – ensure these timelines are met
  - ➢ for fiscal/expenditure reporting, work with your program accountant to ensure the expenditure report is accurate before submission to funder, provide accountant at **<u>least three weeks'</u>** notice prior to deadline for expenditure report
  - ➢ if the sponsored project requires invoicing to be reimbursed for expenditures incurred, ensure your program accountant has reviewed the invoice before submission to funder

- set up a process to track deliverables
- if the sponsored project has a matching component, set up a process to track matching requirement
- pay attention to all email notifications from the funder and attend all trainings sponsored by funder for managing the award

Program Oversight Responsibilities

Monthly Review and Monitoring Actions

On a monthly basis Program must:
- review budget report to monitor actuals to budget
- track progress towards performance goals and spending of funds in accordance with approved sponsored project budget – ensuring all funds are spent timely
- ensure all expenditures are allowable, allocable, necessary, and reasonable
- schedule monthly meetings with your program accountant for fiscal monitoring and oversight
- for agreements based on deliverables and not requiring expenditure reports, please ensure when invoicing the funder:
  - ➢ invoice is based on actual expenditures incurred
  - ➢ invoice has been reviewed by the program accountant before submission to funder

Cost Recovery for Competitive & Non-Competitive Sponsored Projects

Cost Recovery for Sponsored Projects

- Mandatory as of September 12, 2023, per the Memo: Cost Recovery for Competitive & Non-Competitive Sponsored Projects
- Significant opportunities exist to recover additional costs to support programmatic efforts, to reduce administrative burden, and to expand the visibility of and access to SCCOE sponsored projects for competitive and non-competitive sponsored projects.
- Program leads are required to have consultations with departments in advance of application and/or budget submission for sponsored projects when:
  - ➤ Budgeted activities exceed $20,000, and
  - ➤ Will have an internal resource impact.

Sponsored Project Mandatory Guidance

Sponsored Projects are restricted funding sources that are for a "specified purpose" and are subject to the sponsor's restrictions which includes allowability of costs.

When received sponsored projects, the following costs shall be taken into consideration for all budgets, inclusive of competitive and non-competitive sources:

▪ Indirect Costs	▪ Salaries & Benefits (Program & Other Org. Staff)
▪ Conference/Events/Convenings	▪ Facilities Use and Maintenance
▪ Information Technology	▪ Insurance
▪ Advertising and Public Relations	▪ Communication Expenses (Cell Phone Stipends, Internet)
▪ Travel	▪ Capitalized Equipment
▪ Materials & Supplies	▪ Computing Devices
▪ Copier Charges & Copy Cards	▪ Publication & Printing Costs
▪ Licensing	▪ Translation & Interpretation
▪ Procurement	▪ Data Governance

Budgeting for Grant, Partnerships, & Operations (GPO) Service Fees

Overview

- What:
  - Implementing a fee for service model for select services provided by the GPO Department
- Who:
  - Mandatory
  - For all internal SCCOE teams receiving Tier 3 GPO pre-award and/or post-award support when the sponsored project has no or reduced indirect costs
- When:
  - Fiscal Year 2026-2027

Rationale and Implementation

- Why:
  - To address budgetary concerns due to flat state funding
  - To ensure sustainability for ongoing services provided by the GPO Department
- How:
  - Through IOSAs
  - Annual training to follow in early summer

Service Fees Schedule (Not to Exceed Amount per Project Per Fiscal Year)

Project Type	Pre-Award	Post-Award
Foundation/ Other	$1,395	$2,163
Local Government	$3,487	$2,163
State Government	$8,369	$5,046
Federal Government	$8,369	$5,046

Pre-Award is based on the average amount of time to prepare this type of sponsored project submissions.
Post Award is based on the average amount of time providing technical assistance to project lead.

Sponsored Project Closeout Process

After the expiration of the sponsored project/agreement period, Program completes the closeout process by submitting final reports to the funder. The closeout process is a process of completing the sponsored project and ensuring all applicable administrative actions and required work outlined in the agreement are complete.

The Sponsored Project Award Notification (GAN) or agreement letter will provide information regarding closeout of the project.

Program works with program accountant to reconcile financial transactions associated with the award to ensure:

- all funds are fully spent within the sponsored project period and in accordance with the sponsored project guidelines
- all obligations incurred under the award are liquidated
- any remaining reimbursable amounts are invoiced, all invoices must be reviewed by the program accountant
- submit all final, programmatic and fiscal reports by the deadline, all fiscal report reports must be reviewed by program accountant before submission to funder

Program **must retain** all financial and programmatic records, supporting documents, statistical records, and all other records that are required by the terms of the award, or may reasonably be considered pertinent to the award, for up to five years after closeout or as designated by funder.

Sponsorship for SCCOE Events

What is a Sponsorship?

A financial or in-kind contribution to support an SCCOE event, program, or activity typically provided in exchange for a specific benefit such as recognition or promotional opportunity associated with the event or activity.

Guidance:

- Have a consultation with the Grants, Partnerships, & Operations (GPO) Department
- Secure Division Head's approval on sponsor list and package
- Work with relevant departments to ensure compliance and successful implementation
- Secure board approval for sponsorship funds received
- Follow SCCOE processes for fund receipt, use, and closeout

Next Steps

- Contact gpo@sccoe.org for a consultation

Budget Revision

What is a budget revision?

Budget revision is a process that is done after the budget adoption (budget development process). Budget revision makes changes within and between a funding source and budget categories to meet unanticipated needs and to make other types of sponsored-project changes. Examples include, but are not limited to:

- An increase or decrease in revenues.
- An increase or decrease in expenditures.
- Reallocation of expenditures.
- Allocation of a carryover that is approved by sponsor.
- Adjust budget in financial system in accordance with budget modifications approved by sponsor.

When can a program request a budget revision?

The program may start a budget revision by completing the Budget Revision Request Form.

1. Non-sponsored project or unrestricted funding source:
   - The program may reallocate funds within a funding source to meet their needs during the fiscal year.
2. Sponsored project or restricted funding source:
   - The program may complete the Budget Revision Request Form to align the budget in financial system with the budget modifications approved by the sponsor.
   - Depending on the sponsored-project terms and conditions, prior approval from the sponsor is required for budget revisions before submitting the request to program accountant. For example, sponsor may require a budget modification for any changes exceeding 10% within a budget category.

The program submits the budget revision request to the program accountant by the monthly deadline. Any budget revision requests submitted after the monthly deadline will be processed in the following month.

Budget Revision for Salaries and Benefits:

Any budget revision that makes changes to salaries and benefits must attach the following supporting documentation that are fully approved if applicable:

- Salary Account Change Form (SACF)
- Establish-Increase Position Form
- Eliminate-Decrease Position Form
- Request to Fill/Change Position Form

- Non-Regular Certificated Employees & Classified Professional Experts Hiring Authorization Packet

* *Notes*: Programs **should not** reallocate budget for salaries and benefits for non-personnel expenditure categories. Any budget revisions to reallocate funds from salaries and benefits to cover non-personnel expenses must provide justifications and require approval of Director of Internal Business Services.

Budget Revision for Contracted Services and Inter-Office Service Agreement (IOSA)

Budget revision request for changes in contracted services or for an Inter-office Service Agreement (IOSA) must be submitted with the following supporting documentation:

- A copy of fully executed amended contract
- A copy of fully executed Inter-Office Service Agreement (new and/or amendment) with account strings.

Indirect Cost

An approved Reduced Indirect Cost Rate form is required if there is a change in indirect cost rate that results in decrease in indirect cost.

Approval of Budget Revision

Budget Revision must be reviewed and approved by the following officials before submitting to program accountant:

- Program Manager
- Department Head
- Assistant Superintendent/Division Head (if changes in revenues and fund balance)

Budget Transfer/Revision Checklist

REVENUE AND FUND BALANCE

1) Signature of Program Manager or Department Head. <u>Must have Division Head/Assistant Superintendent signature if affecting revenue (object code (OB) 8xxx) or fund balance (OB 9790)</u>. If moving revenue between cost centers (CC) already approved by IBS Director, the budget revision (BT) does not need Division Head approval. If this is year-end clean up, it does not need Division Head approval if "actual revenue" is already received. Date to current month.

    The description of the budget revision should start with
    a) "@IR" – increase in revenue
    b) "@DR" – decrease in revenue
    c) "@CO" – budget carryover
    d) "@FB" – use of fund balance

    Provide brief explanation of the budget transfer and if it is a new grant. (ex. *new grant from County of Santa Clara to support student success.*

2) Supporting documentation of revenue source (revenue confirmation; grant award, agreement, contract, MOU, etc.) needed of new revenue recorded. If budgeting additional revenue based on "actuals received," *no other documentation needed.*

3) Contributions in 8980 (from unrestricted resources) and 8990 (from restricted resources) need offsets. Include the offset accounts in the budget revision. Program addition is required if contribution is from FD 800 RE 0000 (General Fund).

4) Fund balance (OB 9790), program addition is required if to increase the budget in FD 800 RE 0000. For all other funds, attach a copy of CAT form (cover page with the approvals only) or the carryover worksheet.

EXPENDITURE

5) Verify benefits calculated using current rates on proper salary (do not forget travel and cell stipends, subs, OT (82), vacation payout (83), sick leave payoff (86)). Attach the fringe benefits worksheet.

6) For Subagreements, ensure that the first $50,000 of the contract is budgeted in Object 5800. (Object 5100 is exempt of indirect.)

7) Review the indirect amount. Always ensure indirect is in line with the expense budget. If indirect rate is different than the standard and the approved rate for the FD, attach approved Reduced Indirect Cost rate.

8) If budgeting OB 5710/5750, attach the Inter-Office Service Agreement (IOSA) for services exceeding $1,000 and include the offset in the budget revision. If the offset is in another budget revision, note the other BT number in the budget revision. Both Accountants should sign the budget revision.
    No IOSA and offset is required for the following sub-object codes.

Sub-object	Description
13	Fingerprinting
14	Mailroom
15	Print Services
60	Off-site printers

9) Ensure major object codes are not over budget (i.e., 4xxx, 5xxx, etc).

10) Ensure new budget amounts display as expected (benefit accounts follow salary accounts, did not reduce by more than the original amount, indirect cost, etc.)

11) Attach the "after" Budget Report that include unapproved budget transfer.

REFERENCE MATERIALS

Budget Terminology

Adopted Or Approved Budget – A snapshot of the annual budget adopted by the Board prior to the start of the fiscal year.   Processing budget revisions does not change the original adopted budget.

Working Budget – This budget changes constantly as budget revisions are processed and posted in the financial system. The date you run a financial report and select your working budget, all budget revisions processed to that date in time will be reflected in the working budget column.

Revised Budget – A snapshot of the budget as of the most recent Board approval of budget transfers.

YTD Actual (Budget Report) – Fiscal year to date actual expenses or receipts (expenses incurred/money received).

Preliminary Comparative Budget Report – The report you received at the workshop today.

Proposed Budget – Salary and benefits were projected using position control. Step and column increases are included. There were no increases to the 4xxx and 5xxx object codes.

Budget Changes – Column to use for entering changes to the proposed budget.

Revised Proposed Budget – 2026-27 Proposed Budget columns with your update of budget changes.

Indirect Cost – Consists of expenditures for administrative activities necessary for the general operation of the local educational agency.

FTE – (Full Time Equivalent). The ratio of time expended in a part-time position to that of a full time position. Divide the part time hours required by the amount of time required in a corresponding full time position. (i.e. A 4 hour position divided by 8 hour position/day =.5 FTE)

Pseudo Code – An optional name for a 35 digit financial account number. The pseudo code consists of the 6 digit cost center, 4 digit object code and 2 digit sub object, for a total of 12 digits.

Expenditures – Costs of goods delivered or services rendered, whether paid or unpaid, including expenses, capital outlay or provision for debt retirement that is not reported as a liability. Expenditures are classified according to the types of items purchased, charges incurred or services rendered. (1xxx thru 7xxx object codes)

Revenues – The increases in a fund's financial resources other than from interfund transfers or debt issue proceeds. Revenues (Income) are classified according to the source or type received. (8xxx object codes)

Encumbered – Obligation or commitment for a future appropriation (expense).   This money is reserved generally in the form of a purchase order. Salaries and benefits are also encumbered.

Unencumbered Balance – Represents the year-to-date balance left in the budget. This amount is derived by subtracting the Expended /Received Year-To-Date column and the Encumbered Column from the Budget Column.   For **revenue** accounts, a positive balance indicates the amount of additional revenue your program is expecting, and a negative balance indicates receiving more than originally estimated or budgeted. For **expense** accounts, a positive balance represents the portion of the budget that is available for future expenditures, and a negative amount represents the amount by which the budget has been exceeded.

Salary/ Benefit Projection Report &
Position Control Number

Position Control is used to maintain staffing levels, and it helps to eliminate the hire of a new employee without an authorized position. It guards against the over-assignment of a position beyond its authorized FTE limit.

Once an authorized position has been defined, individual employees are attached to those positions. When an employee is attached to a position, the parameters of the position may be modified to fit the actual person holding that position such as modifying the benefits to reflect those benefits actually taken by the employee. Position Control can then be used to improve the accuracy and speed of budget projections during budget development.

Position Control does not project on a Salary/ Benefit Projection Report for any object code that <u>does not</u> require a Position Control number, (temporary or non-permanent positions). During budget development, you will need to add these object codes and benefits to meet your temporary employment projections if allowable based on your sponsored project guidelines. A <u>Program Addition Request Form</u> is required for increases to all Fund 800 budgets for non-FTE pay above current year's adopted budget, with a recommendation for approval by the Division Head. All forms are subject to final approval by the Cabinet and the Superintendent.

Below is a comprehensive list of salary object codes that are **not assigned** Position Control numbers, therefore, are **not** reflected on the salary projection report.

CERTIFICATED	**CLASSIFIED**
111600 Home Teachers	215000 Other Non-Cert Classroom
111300 Teacher Hourly	215500 Sub Outdoor Recreation Leader
115000 Substitute Teachers	218500 Non-Regular Aide Personnel
117000 Sabbatical Leave Teachers	219000 Substitute Classified Aides
118000 Intern Teachers	221100 Sub-Library & Media Aides
119000 Other Teachers	222600 Sub-Maintenance & Operations
123100 Psychologist-Intern	223600 Sub-Food Services
127600 Other Physical & Mental Health Personnel	225600 Sub-Transportation (sub drivers)
128000 Other Pupil Support Personnel	228500 Non-Regular Support Salaries
129800 Substitute Pupil Support	228600 Sub Classified Support Salaries
129900 Non-Regular Pupil Support	239700 Non-Reg Supv/Dir/Mgr/Admin
131800 Substitute Principals	239800 Sub Supv/Dir/Mgr/Admin
135400 Non-Reg Admin/Dir/Mgr/Supv	242000 Non-Reg Personnel-Clerical
135500 Sub Admin/Dir/Asst.Dir/Mgr/Supv/Coord	248500 Non-Reg Persnl-Clerical/Office
136500 Interim Superintendent	248600 Sub-Clerical & Office
190200 Other Retired Certificated	292000 Non-Reg Persnl-Other Classified
198000 Non-Regular Other Certified Salaries	292700 Student Assistant
	293000 Substitutes-Other Classified

Standardized Account Code Structure (Account String)

SCCOE follows California Department of Education's (CDE) Standardized Account Code Structure (SACS), with a 35-digit account string:

Fund	Resource	Project Year	Object	Sub-Object	Goal	Function	Cost Center	Site	Manager
XXX	XXXX	X	XXXX	XX	XXXX	XXXX	XXXXXX	XXX	XXXX
930	9144	0	5200	00	8600	2100	546210	000	3520

Fund (3 digits)
- ➢ A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources
- ➢ Identifies specific activities or defines certain objectives of an LEA in accordance with special regulations, restrictions, or limitations

Resource (Project/Reporting) (4 digits)
- ➢ Tracks those activities that are funded with revenues that have special accounting or reporting requirements or that are legally restricted

Project Year (1 digit)
- ➢ Identifies the reporting year for a project that has more than one reporting year during the LEA's fiscal year

Object (4 digits)
- ➢ Applies to revenue, expenditure, and balance sheet accounts
- ➢ Object Codes:
  - 1xxx – Certificated Salaries
  - 2xxx – Classified Salaries
  - 3xxx – Employee Benefits
  - 4xxx – Books & Supplies
  - 5xxx – Services & Other Operating
  - 6xxx – Capital Outlay
  - 7xxx – Other Outgo
  - 8xxx – Revenues
  - 9xxx – Balance Sheet

Sub-Object (2 digits)
- ➢ Applies to revenue, expenditure, and balance sheet accounts

Goal (4 digits)
- ➢ Accumulates costs by instructional goals and objectives of an LEA. Groups costs by population, setting, and/or educational mode

Function (4 digits)
- ➢ Identifies activities or services performed to support or accomplish one or more goals or objectives

Cost Center (6 digits)
- ➢ Locally defined codes used to identify costs of a particular program

Site (3 digits)
- ➢ Optional (not used in all programs)

Manager (4 digits)
- ➢ Identifies manager responsible

What is a Pseudo Code?

A Pseudo Code is an optional name and a short cut for the 35-digit SACS account code structure. It is created as follows:

Cost Center + Object Code + Sub-Object

6 Digits + 4 Digits + 2 Digits

Example:

35 Digit Account Code Structure for Accounting's materials and supplies:

800-0000-0-**4300**-**00**-0000-7200-**715030**-000-2201

Pseudo Code:

715030430000

If an account has a Pseudo Code assigned, you could select the account string by:

1. First clearing the account string prompt by selecting "/" (backslash)
2. Type in the Pseudo Code and hit enter, the full 35-digit account string populates

CHART OF ACCOUNTS

SCCOE Fund and Sub-Fund Description

SACS Fund	SCCOE Sub-Fund	SCCOE Sub-Fund Description
01 - GENERAL FUND/COUNTY SCHOOL SERVICE FUND	800	Support Services (SCCOE General Fund)
	801	Facilities Fund
	802	Reserve for Vacation
	810	Regional Services / SELPA
	820	Special Education
	850	Environmental Education
	860	Head Start Grant
	870	Migrant Education
	88X	Federal/State Grants
	890	Technology Services
	920	Alternative Education - Community Schools
	921	Opportunity Youth Academy Charter
	93X	Contract Services
	940	Alternative Education - Institutional (Court) Schools
	950	Special Education - Non-Public School & Early Start
	990	Transportation
10 - SPECIAL EDUCATION PASS-THROUGH FUND	100	Special Education Pass-Through Fund
12 - CHILD DEVELOPMENT	120	Child Development-State Preschool
	123	Child Development-Local Planning Council
	124	CACFP (Child and Adult Care Food Program)
56 - DEBT SERVICES	560	Debt Services
67 - SELF INSURANCE	670	Workers' Compensation Insurance
	671	Self Insurance-OPEB
	676	Self Insurance-Dental
	677	Self Insurance-Vision
	678	Self Insurance-SDI MGMT

SCCOE Object/ Sub-Object Code Descriptions

Object/ Sub-Object Code	Description

1100 Teachers' Salaries

110000	Teacher's Salaries
111000	Regular Classroom Teachers
111600	Home Teachers
114200	Adaptive P.E. Specialists
114300	Behavior Management Specialists
114400	Communication/Language Specialists
114500	Orientation & Mobility Instructors
114600	Vision Specialist Instructors
114700	Work Experience Teachers
115000	Substitute Teachers
116000	Permit Teachers
116700	Head Teacher
119200	Mentor Coach

1200 Certificated Pupil Support Salaries

121000	Counselors
123000	Psychologist
123400	Mental Health Therapist
123700	Lead Psychologist
126400	Speech and Language Pathologist
127200	Nurses
127300	Lead Nurse
127800	Audiologists
129800	Substitute Pupil Support

1300 Certificated Supervisors' and Administrators Salaries

130100	Administrators & Managers
130500	Principals
130700	Assistant Principals
131000	Directors
131500	Assistant Director
131600	Managers-Certificated
132600	Administrators - Certificated
133000	Coordinators
135400	Non-Reg Admin/Dir/Mgr/Supv
136000	Superintendent
137000	Assistant Superintendent
138000	Associate Superintendent
139000	Chief Officers

SCCOE Object/ Sub-Object Code Descriptions

139900   Management Misc. Certificated

1900 Other Certificated Salaries

190000   Other Certificated Salaries
190100   Par Teacher (Mentor Teacher)
194000   Program Specialist
195300   Other Certificated Hourly
198000   Other Non-Regular Certificated

Extra Time, Overtime, Vacation Payoff, Extended Year (Certificated & Classified)

xxxx-81   Extra Time
xxxx-82   Overtime
xxxx-83   Vacation Payoff
xxxx-84   Extended Year
xxxx-85   Sick Pay-Substitutes and Temporary Employees
xxxx-86   Sick Leave Payoff - Permanent
xxxx-89   Incentive/Stipend

2100 Instructional Aides' Salaries

211000   Regular Personnel-Classified Aides
215000   Other Non-Cert Classroom Personnel
218200   Classified Instructional Assistant-Other
218500   Non-Regular Aide Personnel
219000   Substitute Classified Aides
219700   Interpreter/Tutors

2200 Classified Support Salaries

222500   Construction Liaison
222600   Substitute-Maintenance & Operations
223000   Regular Personnel-Food Services
223400   Non Regular Personnel - Food Service
223600   Substitute-Food Services
224500   Regular Personnel-Maintenance & Operations
225000   Regular Personnel - Transportation-Drivers
225900   Regular Personnel - Tans. (non-drivers)
226100   Migrant Ed Support Salaries
226400   Health Aides
227100   Health/Family Services
227200   Non-Regular Health/Family Services
227400   Physical Therapist
227500   Mechanic

SCCOE Object/ Sub-Object Code Descriptions

228500	Non-Regular Support Salaries
228600	Substitute Classified Support Salaries

2300 Classified Supervisors' and Administrators' Salaries

232000	Executive Administrative Assistant (Supervisory Only)
232600	Administrator
233000	Coordinators
234000	Chief Business Officer
235100	Controller
235300	Staff Development Specialist
235400	Supervisor-Accounting Services
236000	Director
236100	Assistant Director
237000	Supervisor
239000	Chief Technology Officer
239400	Manager
239500	Other Managers
239600	Governing Board Members

2400 Clerical and Office Salaries

241000	Regular Personnel - Clerical
241900	All Accounting Personnel
242000	Non-Regular Personnel-Clerical
242400	Office/School/Admin. Assistant & Other Clerical Staff
242500	Other Specialists/Technicians (Non-Accounting)
246000	Computer Operators
246200	Networking
246300	Telecommunications
246600	Systems & Development
246700	Desktop Support
246800	Customer Service (Technology/Applications)
247200	Sr Web Developer Programmer
247400	Web Developer/Programmer Lead
247600	Data Warehouse Analyst-Senior
248500	Non-Regular Personnel-Clerical
248600	Substitutes-Clerical

2900 Other Classified Salaries

290000	Other Classified
291500	Regular Personnel - Other Classified
292000	Non-Regular Personnel - Other Classified
292700	Student Assistant

SCCOE Object/ Sub-Object Code Descriptions

293000	Substitutes - Other Classified
298000	Short Term Temporary Contract

Employee Benefits (3000-3999)

310100	State Teachers' Retirement System, Certificated Position
310200	State Teachers' Retirement System, Classified Position
320100	Public Employees' Retirement System, Certificated Position
320200	Public Employees' Retirement System, Classified Position
331100	OASDI, Certificated Position
331200	OASDI, Classified Position
332100	Medicare, Certificated Position
332200	Medicare, Classified Position
340100	Health & Welfare Benefits, Certificated Position
340200	Health & Welfare Benefits, Classified Position
350100	Stat Unemployment Insurance, Certificated Position
350200	Stat Unemployment Insurance, Classified Position
360100	Worker's Compensation Insurance, Certificated Position
360200	Worker's Compensation Insurance, Classified Position
370100	OPEB, Allocated, Certificated Positions
370200	OPEB, Allocated, Classified Positions
375100	OPEB, Active Employees, Certificated Positions
375200	OPEB, Active Employees, Classified Positions
390100	Other Benefits, Certificated Position
390200	Other Benefits, Classified Position
391200	Affordable Care Act - Substitute Classified Position

Books and Supplies

410000	Approved Textbooks and Core Curricula Materials
420000	Books and Other Reference Material
430000	Materials and Supplies
430002	Food for Staff Meetings
430700	Work Shirts
430800	Work Pants/Shoes

SCCOE Object/ Sub-Object Code Descriptions

431000	Classroom/Office Supplies
431700	Supplies - Other
432200	Computer Software
436000	Bus/Vehicle Supplies
436100	Fuel
436300	Parts & Tires
436800	Equipment Costing under $1,500
439000	Grant Approved Food Items
439200	Hold - Budget Only
440000	Equipment Costing Over $1,500 and Under $10,000
470000	Food (Only used with Food Service Function)

Services and Other Operating Expenditures

510000	Sub agreements for Services (First $50K charged to 580000)
520000	Travel and Conferences
520003	Travel and Conferences - Parents
520100	Mileage Stipends-Certificated
520200	Mileage Stipends-Classified
520300	Conference/Training/Workshop/Meeting
520500	Tuition Reimbursement - Mandated Cost
520505	Tuition Reimbursement - OTBS
520506	Tuition Reimbursement - OSS
520507	Tuition Reimbursement - Aides
520508	Tuition Reimbursement - Teachers
520509	Tuition Reimbursement -Psychologist
520510	Tuition Reimbursement - Management
525000	Professional Development
527700	Travel Recruitment
529900	Mileage Reimbursement
530000	Dues and Memberships - SCCOE
531000	Dues and Memberships - Individual
531100	P. Office Permit Fees
540000	Insurance
542000	Blue Cross PPO Full
542200	Kaiser HMO
542300	Blue Cross HDHP Full
542700	Kaiser DHMO
542900	Kaiser HDHP with HSA
543100	Anthem Bronze 2 Tier
543200	Blue Cross PPO Deductible
543400	WABE-Waiver Anthem Bronze
550000	Operations and Housekeeping Services
550100	Gas & Electric
550200	Water

SCCOE Object/ Sub-Object Code Descriptions

550300	Waste Disposal
550700	Pest Control
552100	Monitoring/Alarm Services
560000	Rentals/Leases
560001	Equipment Rental
560100	Equipment Maintenance Agreement
561700	Repairs
571012	Transfers of Direct Costs of Services - Office of the Superintendent
571013	Transfers of Direct Costs of Services - Fingerprinting
571014	Transfers of Direct Costs of Services - Mailroom
571015	Transfers of Direct Costs of Services - Print Services
571018	Transfers of Direct Costs of Services - Makerspace
571019	Transfers of Direct Costs of Services - Technology & Data Services
571020	Transfers of Direct Costs of Services - Technology & Data Services (Data Zone)
571021	Transfers of Direct Costs of Services - Security Services
571023	Transfers of Direct Costs of Services - Prof. Learning & Instructional Support
571026	Transfers of Direct Costs of Services - Other
571027	Transfers of Direct Costs of Services - Meal Services
571028	Transfers of Direct Costs of Services - Custodial Services
571029	Transfers of Direct Costs of Services - VAPA
571030	Transfers of Direct Costs of Services - Inclusion Collaborative
571031	Transfers of Direct Costs of Services - DocuSign
571032	Transfers of Direct Costs of Services - Zoom License
571033	Transfers of Direct Costs of Services - Monday.com
571034	Transfers of Direct Costs of Services - Integrated Data, Research & Evaluation
571035	Transfers of Direct Costs of Services - Grants, Partnerships, & Operations (GPO)
571036	Transfers of Direct Costs of Services - CoPilot AI License
571060	Transfers of Direct Costs of Services - Off-site Printers
5750XX	Transfers of Direct Costs of Services - Interfund (Transfers between SACS funds)

Services and Other Operating Expenditures - continued

580000	Contract Services - Other
580001	Independent Contractors (Professional & Consulting Services)
580002	Claims Administration
580005	Honorarium (Non SCCOE Employee)
580006	Stipend (Non SCCOE Employee)
580099	Contract Services - Education Agencies
580300	Legal Fees
580900	Advertising
581300	Advertising/Bids
581700	Workers Compensation Claims
581800	Assessment and Fees
581900	Caterer, Restaurant
582000	Audit Services

SCCOE Object/ Sub-Object Code Descriptions

583000	Online Curriculum, Courses, Materials
583500	Election
583700	App Downloads & Vouchers
584000	Fee for P-Card Only
584500	Legal Settlements
584600	Data Subscription Licenses
584700	Reimbursement - Non SCCOE, Non 1099
584800	Scholarship/Awards
588000	Legal Settlements AB 218/452
588600	National School Lunch Program
588900	Field Trip Costs
589800	Hold - Budget Only - No Exp. Allow
590000	Communications - Regular Phones
590100	Communications - Fax
590200	Communications - ISDN(Integrated Services Digital Network) Lines
590300	Communications - Pagers
590400	Communications - Cell Phones
590500	Postage and Courier Service
590600	Communications-Internet
590900	Communications - RTC Phone Bills
591100	Cell Phone Stipend-Certificated
591200	Cell Phone Stipend-Classified

Capital Outlay (Costing Over $10,000)

610000	Sites and Improvement Of Sites
617000	Sites Construction/Land Improvements
620000	Buildings and Improvement of Buildings
629500	Misc Expense
630000	Books and Media for Libraries
640000	Equipment over $10,000
646000	Vehicle Purchase
650000	Equipment Replacement
651000	Capitalized Software over $10,000
656000	Vehicle Replacement

Other Outgo

711000	Inter-District Attendance Sp Ed Excess Costs
714100	Othr Tuitn Exs Cost to Sch Dis
714200	Othr Tuitn Exs Cost to C O E

Other Transfer Out

721100	Transfers of Pass-Through Revenues to Districts

SCCOE Object/ Sub-Object Code Descriptions

721200	Transfers of Pass-Through Revenues to County Offices
722100	Transfers of Apportionments to Districts
722200	Transfers of Apportionments to County Offices
728100	All Other Transfers to Districts
728200	All Other Transfers to County Offices
728300	All Other Trfr to JPA
729100	Transfers Out To Other Districts
729900	All Other Transfers Out to All Others

Indirect Costs

731000	Transfers of Indirect Costs
735000	Transfers of Indirect Costs - Interfund (Transfers between SACS funds)

Debt Service

743800	Debt Service - Interest
743900	Debt Service/Principal

Interfund Transfers Out

761100	From General Fund to Child Development Fund
761300	County School Facilities Fund From All Other Funds
761900	Other InterfundTransfers Out

INCOME ACCOUNTS

LCFF

801100	LCFF/RL State Aid - Current Year
801200	Education Protection Account (EPA)
801500	Charter Schools General Purpose Entitlement-State Aid
801900	LCFF/RL State Aid - Prior Year

County And District Taxes

804100	Secured Roll Taxes
804200	Unsecured Roll Taxes
804300	Prior Year's Taxes
804400	Supplemental Taxes
804500	ERAF
804700	Community Redevelopment Funds
808200	Other in Lieu Taxes
808900	Non Rev Lmt Adjustmt

SCCOE Object/ Sub-Object Code Descriptions

	LCFF Transfer
809100	LCFF/RL - Base Grant & Categorical
809101	LCFF - Supplemental
809102	LCFF - Concentration
809114	Education Protection Acct (EPA)
809192	LCFF/RL - Community Day Schools
809600	TF to Charter in Lieu of Prop
809781	Property Taxes Transfers - SELPA
809797	Property Taxes Transfers - SCROP
809798	Property Taxes Transfers - NCROP/JPA
809710	Excess Taxes to Districts
809720	Transfer Taxes to Special Ed

	Federal Revenues
818100	Special Ed Entitlement
818200	Special Ed - Discretionary Funds
822000	Child Nutrition Programs
828500	Interagency Contracts Between LEAs
828700	Pass-Through Revenue from Federal Sources
829000	Other Federal Income

	Other State Revenue
831100	Other State Apportionments - Current Year
831900	Other State Apportionments - Prior Year
848000	Charter Schools Categorical Block Grant
852000	Child Nutrition Program - EC 49536
853000	Children's Centers Apportionment
854000	Deferred Maintenance Allowance
854500	School Facilities Apportionments
855000	Mandated Cost Reimbursement - EC 42242.6 and 42243.8
856000	State Lottery Revenue
858700	Pass-Through Revenues from State Sources

	Other
859000	All Other State Revenue

	Sales
862100	Parcel Taxes
862500	Community Redevelopment Funds Not Subject to Revenue Limit Deduction
863100	Sale Of Equipment

SCCOE Object/ Sub-Object Code Descriptions

863200	Sale of Publications
863400	Food Services Sales
863900	All Other Sales
865000	Leases and Rentals

Interest

866000	Interest

Fees And Contracts

867300	Children's Center Fees
867400	In-District Premiums
867500	Transportation Fees from Individuals
867700	Interagency Services Between LEAs
868900	All Other Fees & Contracts
869100	Misc Funds Non RL Adjust
869700	Pass-Through Revenues from Local Sources
869900	All Other Local Revenue
869999	Other Local Revenue-Donations

Other Local Income

|	
871000	Tuition
879100	Transfer of Apportionments from District or Charters
879200	All Other Transfers In from County Offices
879900	All Other Transfers In from All Others

Other Financing Sources

891100	To Child Development Fund from General Fund
891300	To County School Facilities Fund From All Other Funds
891900	Other Authorized Interfund Transfers In

Contributions

898000	Contributions from Unrestricted Resources
898081	One-Time Contribution from Unrestricted Resources
898087	Ongoing Contribution from Unrestricted Resources
899000	Contributions from Restricted Resources

FORMS, ILLUSTRATIONS, & RESOURCES

Santa Clara County Office of Education
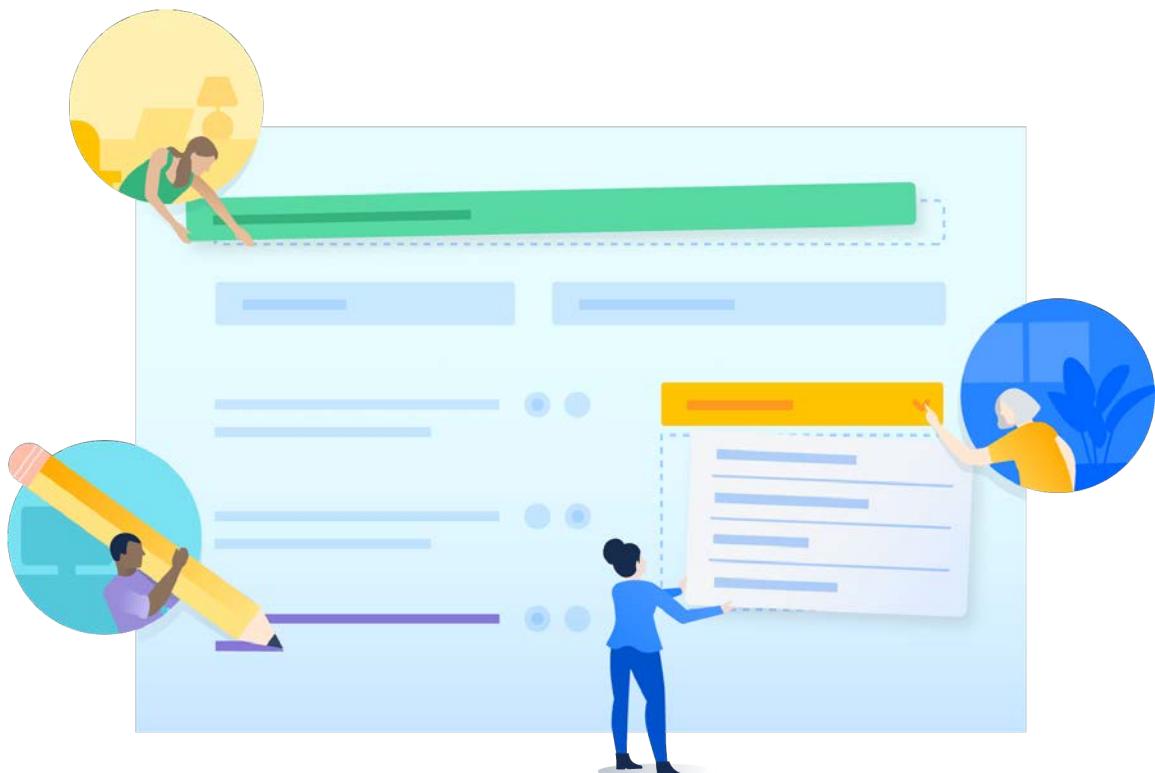
Indirect Costs Calculation
For Sponsored Projects With Fixed Revenues

BUDGET YEAR: _____

PREPARED BY: _____

APPROVED BY: _____

Fiscal Year	-	-	-	-	-
Pseudo Code	544240859000				
Program Description	BUDGET DEVELOPMENT				
Program Manager	EDDIE MONEY				
Approved Indirect Cost Rate	10.41%				
Total Revenue Amount	525,000.00				
Less Proposed Expenses not subject to Indirect Cost:					
Subagreement for Services (OBJ 5100)	100,000.00				
Capital Outlay (OBJ 6XXX)	50,000.00				
Pass-Through Disbursements (OBJ 72XX)	25,000.00				
Indirect Total	33,000.00	-	-	-	-
Amount Available for Expenses Subject to Indirect (OBJ 1XXX - 5XXX, Except OBJ 5100)	317,000.00	-	-	-	-

INSTRUCTIONS:

1. Input data in the orange fields.

2. Formulas in the blue fields will automatically calculate the indirect total and the amount available for expenditure that is subject to indirect cost (Object Code 1XXX - 5XXX, Except Object 5100)

2026-27 EMPLOYEE FRINGE BENEFIT COST FORM

FOR CERTIFICATED EMPLOYEES		FOR CLASSIFIED EMPLOYEES	

FOR CERTIFICATED EMPLOYEES

NAME/PHONE:	Jane Doe	DATE:
PROGRAM:		PSEUDO CODE:

			Employee Type Selection:
Base Salary+ Extra time (if any)	$	100,000	
Cell Phone Stipend (Object 5911)	$	-	
Mileage Stipend (Object 5201)	$	-	A	Certificated Regular Employee
Vacation Payout (Sub Object 83)	$	-	B	Certificated Non-Regular
TOTAL SALARY	$	100,000	C	Certificated Substitute
Employee Type	A		D	Cert Regular Emp w/ PERS
FTE	1			
Workers Comp Higher Rate	4.28%	Fund 820		

ACCOUNT	OBJECT CODE	BENEFITS RATE		CERTIFICATED EMPLOYEES (A,B,C,D) 1XXX Object Codes
STRS	3101	NO MAX	0.1910	19,100
PERS	3201	NO MAX	0.2640	0
OASDI	3311	MAX. $184,500	0.0620	
MEDICARE	3321	NO MAX	0.0145	1,450
HEALTH & WELFARE	3401	PER EMPLOYEE	$23,500	23,500
U.I.	3501	NO MAX	0.0005	50
W.C. 1.03%	3601	NO MAX	0.0103	1,030
W.C. 1.97%	3601-01	NO MAX	0.0325	3,250
		TOTAL BENEFITS		48,380
		TOTAL SALARY & BENEFITS		148,380
		TOTAL BENEFITS %		48.38%

Extra Time Pay (Sub Object 81)	Worker's Comp Higher Rate 4.28% (.0428) for Funds:	
Please do not enter FTE if calculating for Extra Time Pay	Fund 120	Fund 820
	Fund 860	Fund 950
Health & Welfare Note:		
$23,500 applies only to 1 open FTE. If you know the actual H & W employee cost, you can manually change it.		

NOTES/EXPLANATION:

FOR CLASSIFIED EMPLOYEES

NAME/PHONE:		DATE:
PROGRAM:		PSEUDO CODE:

			Employee Type Selection:
Base Salary + Extra time (if any)	$	100,000	
Cell Phone Stipend (Object 5912)	$	-	
Mileage Stipend (Object 5202)	$	-	E	Classified Regular Employee
Overtime (Sub Object 82)	$	-	F	Classified Reg Emp w/ STRS
Vacation Payout (Sub Object 83)	$	-	G	Classified Non-Regular NO PERS
TOTAL SALARY	$	100,000	H	Classified Non-Regular w/ PERS
Employee Type	E		I	Classified Substitute NO PERS
FTE	1		J	Classified Substitute w/ PERS
Workers Comp Higher Rate	4.28%			

ACCOUNT	OBJECT CODE	BENEFITS RATE		CLASSIFIED REGULAR EMPLOYEE (E & F) 2XXX Object Codes	CLASSIFIED NON REGULAR EMPLOYEE (G & H) 2XXX Object Codes	CLASSIFIED SUBSTITUTE EMPLOYEE (I & J) 2XXX Object Codes
PERS	3202	NO MAX	0.2640	26,400		
STRS	3102	NO MAX	0.1910	0		
OASDI	3312	MAX. $184,500	0.0620	6,200		
MEDICARE	3322	NO MAX	0.0145	1,450		
HEALTH & WELFARE	3402	PER EMPLOYEE	23,500	23,500		
U.I.	3502	NO MAX	0.0005	50		
W.C. 1.03%	3602	NO MAX	0.0103	1,030		
W.C. 1.97%	3602-01	NO MAX	0.0325	0		
		TOTAL BENEFITS		58,630		
		TOTAL SALARY & BENEFITS		158,630		
		TOTAL BENEFITS %		58.63%		

Classified Non-Regular & Substitute Object Codes w/ NO PERS				Worker's Comp Higher Rate 4.28% (.0428) for Funds:	
Classified Non-Regular		**Classified Substitute**		Fund 120	Fund 820
2150	2420	2155	2398	Fund 860	Fund 950
2185	2485	2190	2486		
2285	2920	2256	2930		
2397	2927	2286			

NOTES/EXPLANATION:

SANTA CLARA COUNTY OFFICE OF EDUCATION
2026-27 EMPLOYEE FRINGE BENEFIT COST FORM
SAMPLE (FOR INSTRUCTION PURPOSES ONLY)

Form #4 Instructions

SAMPLE (FOR INSTRUCTION PURPOSES ONLY)

Select the appropriate tab/sheet based on the type of employee you are working on or use the combined tab/sheet if you prefer to have both in one page.

	NAME/PHONE:	**EDDIE MONEY**	DATE COMPLETED: 2/20/2026
	PROGRAM:	**XXX GRANT**	PSEUDO CODE: 715xxx211000

INSTRUCTIONS

Instruction	Field	Value
Manually enter Base Salary and extra time (if any)	Base Salary + Extra Time (if any)	$ 65,000
Manually enter cell phone stipend amount	Cell Phone Stipend (Object Code 5911/5912)	$ -
Manually enter travel/mileage amount	Mileage Stipend (5201/5202)	$ -
Manually enter overtime amount	Overtime (Sub Object 82)	$ -
Manually enter amount of vacation payoff * (see note below)	Amount of Vacation Payout (Sub Object 83)	$ -
No need to do here, this is an automated total of the salary	TOTAL SALARY	$ 65,000
Select employee type using the drop down menu (selection is listed on the right side)	Employee Type	E
Manually enter employee's FTE (see exclusion below **)	FTE	1
If applicable, enter Workers Comp Fund (selection on the drop down & reference on bottom right) otherwise leave blank	Workers Comp Higher Rate (see note below)	Fund 950

Employee Type Selection:

A	Certificated Regular Employee
B	Certificated Non-Regular
C	Certificated Substitute
D	Cert Regular Emp w/ PERS
E	Classified Regular Employee
F	Classified Reg Emp w/ STRS
G	Classified Non-Regular NO PERS
H	Classified Non-Regular w/ PERS
I	Classified Substitute NO PERS
J	Classified Substitute w/ PERS

NOTES:

Extra time sub object code is 81

Worker's Comp Higher Rate 4.28%

** Enter FTE when calculating base salary only, leave FTE blank when calculating for other pay type (extra time, stipends, overtime & vacation payout)

** FTE is used for regular employees only and not for non-regular and substitutes

For Funds:
Fund 120
Fund 820
Fund 860
Fund 950

Classified Non-Regular w/ NO PERS

2150	2420
2185	2485
2285	2920
2397	2927

Classified Substitute w/ NO PERS

2155	2398
2190	2486
2256	2930
2286	

All benefits will be automatically calculated upon completion of the section highlighted in yellow.
Health & Welfare Note:
$23,500 applies only to 1 open FTE. If you know the actual H & W employee cost, you can manually change it.

Revenue Estimate

Program Name: _____

Division _____

Program Mngr. _____

Revenue Source Description	Resource* (4 digits)	Quantity	At the rate of $	Estimate
Example: Workshop training fees	9134	2	$1,000.00	$2,000.00
Total Estimated Revenue				

* If applicable

Narrative

Authorizations

Program Manager _____ Date _____

Division Head _____ Date _____

Santa Clara County Office of Education

Reduced Indirect Rate Request

Program Name _____

Division _____

Program Manager _____ Date _____

Division Head _____ Date _____

Grant or Contract Description _____

_____

Grant or Contract Amount $ _____

Maximum Indirect Rate (Allowed by Funding Agency)   % _____

Attach supporting documentation from the funding agency stating the maximum allowable rate. If indirect is not allowed by funding agency enter zero under maximum indirect rate.

** Any requests submitted without supporting documentation will be returned to requestor.

Approvals

Director, Internal Business Services

☐ Recommended   ☐ Not Recommended

Signature _____ Date _____

Comments _____

Assistant Superintendent of Business Services

☐ Recommended   ☐ Not Recommended

Signature _____ Date _____

Comments _____

County Superintendent of Schools

Signature _____ Date _____

....

Note: Per Board Policy 3100, Waivers shall be sought from the Superintendent wherever funding agency restrictions limit the indirect cost rate to a level less than the State-approved rate.

Refer to budget guidelines for SCCOE approved indirect rate.

Form not required for programs with pre-approved indirect cost rates.

(See page 2 for Frequently Asked Questions)

Reduced Indirect Rate Request Form

Frequently Asked Questions

Q: **When should I complete the Reduced Indirect Rate Request Form?**
A: The form should be completed and submitted at the time of budgeting for a new grant or contract that stipulates:
- a lower indirect rate than the approved SCCOE indirect rate
- no indirect is to be charged to the grant or contract

Q: **What are the SCCOE pre-approved programs with a reduced indirect cost rate that do not require a Reduced Indirect Rate Request Form?**
A: Typically the programs listed below have a reduced indirect rate:

Child Development
Head Start
Special Education
SELPA Non Pass-Through
Child Nutrition (Final rate TBD by CDE around April)
OYA Charter – 0%
Donations – 0%
Fund 800 programs except Resource 1100 - 0%

Please refer to Budget Guidelines for current information on indirect rate for programs listed above.

Q: **What is the expected response turn-around time for Business Services and Office of the Superintendent review?**
A: The expected response turn-around time is 3 – 5 business days.

Q: **Is the approved form routed back to the program?**
A: The IBS Director, after reviewing and approving the request, forwards the request for Assistant Superintendent of Business Services and Superintendent review and approval. Subsequently, the approved form is forwarded by IBS director to program accountant. Program accountant works with program for the next steps of the budgeting process.

Q: **How often should the Reduced Indirect Rate Request Form be submitted?**
A: The Reduced Indirect Rate Request Form must be submitted annually for multi-year grants or when a new grant is awarded.

Q: **Do I have to complete the Reduced Indirect Rate Request Form for carryover too?**
A: No, please attach the original approved Reduced Indirect Rate Request Form to the carryover request.

Q: **If the grant or program has a cap on the allowable indirect rate, do I still need to complete the Reduced Indirect Rate Request Form?**
A: Yes, any grant or program that has an indirect cost rate lower than the current approved rate will need to complete the Reduced Indirect Rate Request Form, unless they are one of the SCCOE pre-approved programs with a reduced indirect rate. Supporting backup for the requested rate should be attached to the form.

Santa Clara County Office of Education

PROGRAM REDUCTION REQUEST FORM

PROGRAM NAME:	PROGRAM COST CENTER:
DIVISION:	PROGRAM MANAGER:

DIVISION ASSISTANT SUPERINTENDENT / DIVISION CHIEF RECOMMENDATION FOR APPROVAL:

SIGNATURE	DATE

SPECIFIC POSITIONS OR OTHER REDUCTIONS REQUESTED:

NARRATIVE EXPLANATION OF REDUCTION AND HOW IT WILL IMPACT PROGRAM OBJECTIVES:

EFFECT ON PROGRAM COSTS BY ACCOUNT TOTAL:

EFFECT ON REVENUES:

DIRECTOR, IBS: _____
DATE

CABINET REVIEW (INITIALS): _____
DATE

SUPERINTENDENT APPROVAL: _____
DATE

Santa Clara County Office of Education

PROGRAM REDUCTION REQUEST FORM
2026-2027

PROGRAM NAME:	PROGRAM COST CENTER:
Technical Schools - CET	970199

DIVISON:	PROGRAM MANAGER:
Student Services and Support Divison	William Tell

DIVISION ASSISTANT SUPERINTENDENT / DIVISION HEAD RECOMMENDATION FOR APPROVAL:

Signature   *February 26, 2026*

SIGNATURE   DATE

SPECIFIC POSITIONS OR OTHER REDUCTIONS REQUESTED:
(Include Position Control Number and Estimated Cost Reduction)
(1.0) Teacher   (1.0) Aide
Classroom Furniture, Electronic Equipment

NARRATIVE EXPLANATION OF REDUCTION AND HOW IT WILL IMPACT PROGRAM OBJECTIVES:
There is currently a severe decline in student enrollment, and this reduction is needed to reduce one classroom to balance the program budget.

EFFECT ON PROGRAM COSTS BY ACCOUNT TOTAL:

1000	Certificated Salaries	($48,000)
2000	Classified Salaries	($23,000)
3000	Employee Benefits	($46,405)
4000	Books & Supplies	($10,011)
7000	Other Outgo	($16,323)
	Total	($143,739)

EFFECT ON REVENUES:
Due to decline in student enrollment, revenue will be reduced.

DIRECTOR, IBS:

_____
DATE

CABINET REVIEW (INITIALS):

_____
DATE

SUPERINTENDENT APPROVAL:

_____
DATE

PROGRAM REDUCTION REQUEST FORM

1. This form should be used for all program reduction requests.

2. Program reduction requests should be organized in a decision package format which means that each request should contain all necessary information to make a decision including specific positions to be reduced, reductions other than personnel, impact on program service delivery and impact on revenue.

3. Program reduction requests should be recommended for approval by the Division Assistant Superintendent/ Division Head for elimination of active position FTEs. All forms are reviewed by the Cabinet and subject to final approval by the Superintendent.

4. Upon approval, submit the signed form to the Budget Office along with the changes reflected on the Request for Budget Revision form and the revised Budget Report.

	SALARY ACCOUNT CHANGE FORM	

Purpose of Form:

1. To request salary account code changes for **currently active** positions.
2. This form is vital for maintaining the Position Control Database which will be used to drive payroll and to project salaries and benefits for Budget Development.

Form Instructions:

1. Enter the full account string and percentage for current and requested allocations. These account strings follow the format: Fnd Resc-Y-Objt-So-Goal-Func-CstCtr-Ste-Mngr.
2. Please provide an explanation and secure identified signature approvals for changes before submitting your request.
3. If funds for position are not avaialble, submit a Budget Revision form to the Budget Office to align with the account code changes. Accountant will enter BT# in the Budget Transfer Box.
4. Once signed by program manager, submit packet to your Program Accountant or email to Budget Office at**BudgetOffice@sccoe.org** for IBS Director approval
5. **Budget Office will submit the approved forms to Human Resources.**

Program / Site / Fund:	
Effective Date:	
Authorized Requestor / Phone Ext:	

Employee Name	PC #	Position Name	FTE	Current Account String(s)	%	Requested Account String(s)	%

Explanation For Change:

Program Accountant Review   Date   Program Manager   Date

Budget Analyst   Date

Accountant Use Only

Director, IBS   Date

Budget Transfer #:

Once signed by Program Manager, please route to your Program Accountant or email to BudgetOffice@sccoe.org for IBS Director approval

SALARY ACCOUNT CHANGE FORM

Purpose of Form:

1. To request salary account code changes for **currently active** positions.
2. This form is vital for maintaining the Position Control Database which will be used to drive payroll and to project salaries and benefits for Budget Development.

Form Instructions:

1. Enter the full account string and percentage for current and requested allocations. These account strings follow the format: Fnd Resc-Y-Objt-So-Goal-Func-CstCtr-Ste-Mngr.
2. Please provide an explanation and secure identified signature approvals for changes before submitting your request.
3. If funds for position are not avaialble, submit a Budget Revision form to the Budget Office to align with the account code changes. Accountant will enter BT# in the Budget Transfer Box.
4. Once signed by program manager, submit packet to your Program Accountant or email to Budget Office at**BudgetOffice@sccoe.org** for IBS Director approval
5. **Budget Office will submit the approved forms to Human Resources.**

Program / Site / Fund:	ABC Grant
Effective Date:	July 1, 2026
Authorized Requestor / Phone Ext:	Eddie Money

Employee Name	PC #	Position Name	FTE	Current Account String(s)	%	Requested Account String(s)	%
George Clooney	1103	Administrative Assistant	1	930-9357-0-2424-00-8600-2100-935XXX-000-2200	100.00%	930-9357-0-2424-00-8600-2100-935XXX-000-2200	50.00%
						930-9346-0-2424-00-8600-2100-715XXX-000-2200	50.00%

Explanation For Change:

Reduction for Administrative Assistant for the ABC Program as the program funding has been reduced. Reallocate a
portion to my NCLB Program for justifiable services.

Acct/Budget	2/23/26	Eddie Money	2/24/26		Johnny Cash	2/25/26
Program Accountant Review	Date	Program Manager	Date		Budget Analyst	Date
					Cash Johnny	2/25/26
Accountant Use Only					Director, IBS	Date
Budget Transfer #:						
BT600200		**Once signed by Program Manager, please route to your Program Accountant or email to BudgetOffice@sccoe.org for IBS Director approval**				

SANTA CLARA COUNTY OFFICE OF EDUCATION
REQUEST FOR BUDGET TRANSFER/REVISION
FOR THE FISCAL YEAR: _____

PROGRAM NAME: _____   DATE: _____

CONTACT PERSON: _____   PHONE #: _____

EXPLANATION REQUIRED: _____

_____

SPONSORED PROJECT: YES ☐   NO ☐   **SPONSORED PROJECT PERIOD:**   [   ]

If **YES**, is prior approval from Sponsor required?   YES ☐   NO ☐   ☞ If **YES**, Please attach pre-approval supporting documentation.

| FUND | RESOURCE | PSEUDO CODE | | | ACCOUNT DESCRIPTION | TRANSFER/REVISION | | |
		COST CENTER	OBJECT CODE	SUB OBJ		CURRENT BUDGET	REQUEST + (-)	REVISED TOTAL
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
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								-
								-
						-	-	-

Requested By: _____   Approved By: _____
                     Program Manager   Date   Assistant Superintendent / Division Head   Date

Approved By: _____
                     Department Head   Date

Accountant: Please check the appropriate box below

Budget **Transfer** between expenditure accounts within a particular program (Object Codes 1xxx-7xxx), **excludes** revenue and/or fund balance.   ☐

Budget **Revision** between expenditure accounts within a particular program (Object Codes 1xxx-7xxx), **includes** revenue (Object Codes 8xxx) and/or fund balance (Object Code 9790).   ☐

BT # _____
          Accounting use only - (Optional)

Approved By: _____
                     Accounting Staff   Date

Approved By: _____
                     Budget Staff   Date

Approved By: _____
                     Director, IBS   Date

Rev. 02.24.2025

SANTA CLARA COUNTY OFFICE OF EDUCATION
REQUEST FOR BUDGET TRANSFER/REVISION
FOR THE FISCAL YEAR: 2025-26

PROGRAM NAME: **ABC Grant** DATE: 2/20/2026

CONTACT PERSON: Eddie Money PHONE #:

EXPLANATION REQUIRED: To allocate expenses for new revenue received from ABC organization

SPONSORED PROJECT: YES ☑ NO ☐ **SPONSORED PROJECT PERIOD:** 07/01/2024-06/30/2025

If **YES**, is prior approval from Sponsor required? YES ☐ NO ☑ ☞ If **YES**, Please attach pre-approval supporting documentation.

| FUND | RESOURCE | PSEUDO CODE | | | ACCOUNT DESCRIPTION | TRANSFER/REVISION | | |
		COST CENTER	OBJECT CODE	SUB OBJ		CURRENT BUDGET	REQUEST + (-)	REVISED TOTAL
930	9300	930XXX	8699	00	Local Grant/Revenue	-	58,550	58,550
930	9300	930XXX	4300	00	Materials & Supplies		22,643	22,643
930	9300	930XXX	5800	00	Contracted Services		30,000	30,000
930	9300	930XXX	7310	00	Indirect @ 11.22%		5,907	5,907
								-
								-
								-
								-
								-
								-
								-
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								-
								-
								-
								-
								-
								-
								-
								-
								-
							-	117,100	117,100

Requested By: _____
Program Manager   Date

Approved By: _____
Department Head   Date

Approved By: _____
Assistant Superintendent / Division Head   Date

Accountant: Please check the appropriate box below

Budget **Transfer** between expenditure accounts within a particular program (Object Codes 1xxx-7xxx), **excludes** revenue and/or fund balance. ☐

Budget **Revision** between expenditure accounts within a particular program (Object Codes 1xxx-7xxx), **includes** revenue (Object Codes 8xxx) and/or fund balance (Object Code 9790). ☐

BT # _____
Accounting use only - (Optional)

Approved By: _____
Accounting Staff   Date

Approved By: _____
Budget Staff   Date

Approved By: _____
Director, IBS   Date

Rev. 02.24.2025

Approved Sponsored Project Information Form

Program/Site _____ Date _____

Program Manager _____ Email/Phone_____

Section A: If this sponsored project has gone through sponsored project approval process, attach form and skip to **Section B** _____

Name of Sponsor_____

Funding Source   ☐ Federal   ☐ State   ☐ Local   ☐ Other _____

Indirect Costs Allowed   ☐ Yes   ☐ No   Indirect % _____

If no indirect cost allowed, provide explanation _____

_____

Matching Funds Requested ☐ Yes   ☐ No   Match % _____

Type of Match _____

Section B

Sponsored Project Amount Awarded $ _____   Sponsored Project Period Per Award _____

Sponsored Project Type   ☐ New   ☐ Continuation   ☐ Amendment

Reporting Requirements   ☐ Monthly   Due Dates _____

       ☐ Quarterly   Due Dates _____

       ☐ Mid-Year   Due Dates _____

       ☐ Annually   Due Dates _____

Carryover Provision   ☐ Yes   ☐ No   % Allowable _____

Section C

*Method of Payment: ☐ Check   Payment Request: Invoicing

       ☐ ACH/Wire   Cash Draw/ Draw Down

*Please inform accountant when payment is expected   Advance Payment

Please Attach the Following Items

1. Signed Sponsored Project Application and Submittal Routing Form for Sponsored Projects >= $20,000
2. Documentation reflecting allowable indirect rate* and carryover provision.
3. Board Approval, transmittal memo and minutes (applies to Head Start Program or if required by granting agency)
4. Copy of Sponsored Project / Entitlement Letter
5. Approved Budget per Sponsored Project Application

Note: All sponsored projects are required to pay the SCCOE office standard indirect rate. Exceptions are approved only for
     a) SCCOE Pre-approved programs with reduced rates and
     b) Programs that have attained approval for a reduced indirect rate using the **Reduced Indirect Rate Request** form.

Approvals

In signing below the program understands that all expenditure reports and invoices require Accounting Services approval prior to submission to Sponsor.

Program Manager _____ Date_____

Division Head _____ Date_____

![Santa Clara County Office of Education]	**Internal Business Services** **Carryover Request Form**	**Fiscal Year** for carryover to

DATE OF REQUEST	DIVISION	
FIRST AND LAST NAME OF REQUESTOR		TELEPHONE NUMBER OF REQUESTOR
NAME OF PROGRAM FOR WHICH REQUEST IS MADE		

ESTIMATED CARRYOVER AMOUNT: PROGRAM SUMMARY:
REQUESTED CARRYOVER AMOUNT:
REASON FOR RECOMMENDATION BY DIVISION

Required Documentation:

1. Excel spreadsheet illustrating the following:
   - Estimated carryover amount
   - Budget proposal of how carryover will be spent
2. Financial summary report of current year
3. Financial summary report of prior two years (expenditures and carryover)
4. Salary projection reports if applicable
5. Any other supporting documentation (such as a copy of the contract showing project periods or carryover allowed by funder)

Are there any other funding sources available to fund these expenditures? If yes, please list account (s).
☐ Yes ☐ No   ACCOUNT:_____

Must be signed by Department Head and Division Head / Assistant Superintendent **prior** to submission to Internal Business Service, Accounting Services

SIGNATURE OF DEPARTMENT HEAD	DATE SIGNED
SIGNATURE OF DIVISION HEAD / ASSISTANT SUPERINTENDENT	DATE SIGNED

Reviewed by Accounting Services	**Reviewed by Assistant Director, Internal Business Services**	
Comments:	☐ Recommended ☐ Not Recommended. Return to Division.	
	ASSISTANT DIRECTOR, INTERNAL BUSINESS SERVICES	DATE SIGNED
	Reviewed by Director, Internal Business Services	
	☐ Recommended ☐ Not Recommended ☐ Recommended with Modifications	
_____ Accounting Staff Date	DIRECTOR, INTERNAL BUSINESS SERVICES	DATE SIGNED

APPROVED	ASSISTANT SUPERINTENDENT, BUSINESS SERVICES	DATE SIGNED

Rev 2.4.2025

Inter-Office Service Agreement (IOSA)

Fiscal Year _____   Prepared By: _____

Section A: Purpose of IOSA (check one option only and attach applicable documentation)

☐   **New IOSA.** Maximum obligation for total duration of IOSA $_____

Project Start Date: _____   Project End Date: _____

Projected Labor Cost $_____   Projected Materials & Supplies Cost $_____

Provider of service must attach the following to IOSA form prior to routing for approvals:

1) Detailed scope of work, with project milestones and deliverables

2) For labor cost, list of assigned staff providing the service, either their allocation of time or hourly rate
   and estimated # of hours.

☐   **Amendment to existing IOSA**. Reason for Amendment? (check all that apply)

☐   Amend Budget Account (full 35-digit 57XX account string):_____

☐   Change Maximum obligation from $_____ to new Maximum Obligation of
        $_____

☐   Dates of Performance. Project Period: Start Date:_____   End Date:_____

☐   Amend scope of work; attach details for amended scope of work

Brief description of service goals to be accomplished by IOSA, or if amendment, reason for amendment:
_____
_____

Section C: Service Provider Details & Approvals

Name of Department: _____

Name of Department Head: _____

Budget Account (full 35-digit 57XX account string)   _____

Accountant: _____   Date: _____

Program Manager: _____   Date: _____
(if different from Department Head)

Department Head: _____   Date: _____

Division Head: _____   Date: _____

Section D: Service Recipient Details & Approvals

Name of Department: _____

Name of Department Head: _____

Budget Account (full 35-digit 57XX account string)   _____

Accountant: _____   Date: _____

Program Manager: _____   Date: _____
(if different from Department Head)

Department Head: _____   Date: _____

Division Head: _____   Date: _____

Budget Office Internal Use:
Assigned IOSA #: _____

BUDGET DEVELOPMENT PREPARATION

Purpose:

This checklist is intended as a guidance tool for program managers to review the current year's budget to inform budget planning for the upcoming year. The goal is to identify significant changes, anticipate future needs, and ensure fiscal sustainability of the program or department.

Category	Descriptions	
REVENUES		
Unrestricted Resources (Resource code 0000 – 1999)	Review current year budgeted allocations as of the Second interim reporting period.	
	Project Average Daily Attendance (ADA) and enrollment.	
	Identify any changes in demographics, or program shifts that may affect future funding.	
	Confirm any adjustments or corrections in prior-year funding.	
Federal Revenues (Resource code 3000-5999)	List all active federal funding sources (e.g., sponsored projects, contracts, MOUs, earmarks, allocations, apportionments).	
	Identify each source as **one-time** (one-year/multi-year) or **ongoing** (one-year/multi-year) funding.	
	Review current year expenditures and revenues to ensure full utilization before expiration.	
	Verify award timelines and renewal opportunities.	
	Determine whether existing grants will continue, end, or require reapplication.	
	Estimate potential carryover and plan for the use or replacement of expiring funds.	
State Revenues (Resource code 6000-7999)	Identify all current state sources (apportionments, lottery, pass-through grants, contracts, MOUs, sponsored projects, allocations).	
	Identify each source as **one-time** (one-year/multi-year) or **ongoing** (one-year/multi-year) funding.	
	Review performance or reporting requirements for state programs	
	Assess whether funding levels are expected to increase, decrease, or remain the same next year.	
	Consider potential changes in legislation or state budget proposals that could affect program funding.	
Local Revenues (Resource code 8000-9999)	Review all current local sources (workshop/conference registration fees, leases, donations, sponsorships, leases, tuition, local grants, and contracts).	
	Identify each source as **one-time** (one-year/multi-year) or **ongoing** (one-year/multi-year) funding.	
	Evaluate trends in local revenues such as participation or program demand.	
	Review any agreements or contracts for extension or renewal.	
	Consider opportunities to expand local funding sources.	
EXPENDITURES		
Personnel Costs		

Certificated Staff Salaries (Object code 1000-1999)	Review current staffing level (the number of full-time equivalents (FTEs)) and confirm alignment with program needs.	
	Identify any anticipated changes (new positions, reassignments, retirements, vacancies, eliminations).	
	Consider step and column increases, negotiated salary increases, or stipends.	
	Evaluate whether staffing levels are sustainable based on projected funding.	
Classified Staff Salaries (Object code 2000-2999)	Review staffing levels align with operational needs or funding requirements per grant application (such as the number of FTEs).	
	Consider trends for overtime, extra-time, or substitute costs.	
	Consider trends for payout costs such as vacation or sick leave.	
	Identify vacancies or pending recruitments.	
	Ensure position control records align with budget assumptions.	
	Evaluate any changes in staff assignments, salary schedule, or bargaining unit agreements that may affect personnel costs.	
Employee Benefits (Object code 3000-3999)	Review current year benefit rates such as STRS, PERS, OASDI, Medicare, Unemployment Insurance, and health benefits.	
	Evaluate the impact of staffing changes on the total benefits of costs.	
Non-Personnel Costs		
Books and Supplies (Object code 4000-4999)	Review current year spending patterns to identify ongoing vs. one-time needs.	
	Plan for inflation or price changes in recurring expenses.	
	Determine whether supply budgets align with program activities.	
Services and Other Operating Expenditures (Object code 5000-5999)	Review all current contracts and service agreements; identify renewals, expirations, or changes in scope.	
	Evaluate cost trends for travel, conferences, dues, and memberships.	
	Review inter-office service agreements (IOSAs).	
	Plan for operational costs increases (utilities, rent, maintenance).	
	Identify any sites to be closed or opened	
Capital Outlay (Object code 6000-6999)	Review all construction, capitalized equipment, and improvement projects.	
	Identify upcoming needs for facilities, equipment, or technology upgrades.	
	Confirm available funding sources.	
	Determine whether projects are one-time or part of a multi-year plan.	
Other Outgo (Object code 7200-7299)	Review pass-through funds or transfers to other agencies.	
	Confirm expected continuation in next year's budget.	
Indirect Costs (Object code 7310/7350)	Verify the indirect cost rate for the upcoming year if known.	
	Confirm which funding sources are allowed to charge indirect costs and at what rate.	
OVERALL REVIEW		

- ➢ Review working budget for each funding source and summarize any significant variances between current year budget and actuals.
- ➢ Identify one-time revenues or expenditures that will not continue next year.
- ➢ Highlight any ongoing costs funded by one-time revenues to adjust personnel and non-personnel costs.
- ➢ Project multi-year impacts of major budget decisions (e.g., staffing changes, new programs).
- ➢ Consider how changes in revenues and expenditures may affect multi-year projections (MYP) and carryover.
- ➢ Prepare notes to get ready for budget development.

INTERIM FINANCIAL REPORTS CHECKLIST

A. Interim Financial Reports Overview

Each fiscal year, a local educational agency (including county office of education) is required to file two financial reports to update the status of its financial health for that fiscal year.

First Interim Report:

➢ Provide a financial status update for the reporting period from **July 1 through October 31**.
➢ Provide projections for the current and two subsequent fiscal years (multi-year projections (MYP)).
➢ Submission deadline: **December 15**.

Second Interim Report:

➢ Provide a financial status update for the reporting period from **July 1 through January 31**.
➢ Provide projections for the current and two subsequent fiscal years (multi-year projections (MYP)).
➢ Submission deadline: **March 17**.

What need to know and review:

➢ Programmatic changes (enrollment/ADA, service level, updated laws and regulations, etc.) could make a significant impact on revenues and expenditures.
➢ Changes in revenues: funding allocations, apportionment, contracts, grant awards, MOUs, and other sponsored projects.
➢ Changes in expenditures: personnel costs and non-personnel costs.
➢ Changes in personnel costs (such as FTEs, collective bargaining agreement updates, employer contribution to fringe benefits, etc.)

B. Interim Financial Reports Checklist

This checklist is intended as a guidance tool for program managers to review program and department financials for the first and second interim reporting periods. The goal is to identify significant changes, ensure accuracy of program budget, and consider how the current budget may affect both current-year and future-year funding.

Category	Descriptions	
REVENUES		
Unrestricted Resources (Resource code 0000 – 1999)	Verify any changes in enrollment or Average Daily Attendance (ADA) that may impact current year funding.	
	Confirm any adjustments or corrections in prior-year funding.	
Federal Revenues (Resource code 3000-5999)	Review all federal sources (sponsored projects, contracts, MOUs, earmarks, allocations, apportionments).	
	Identify each source as **one-time** (one-year/multi-year) or **ongoing** (one-year/multi-year) funding.	
	Confirm award amounts, allowable uses, and reporting periods.	
	Check for upcoming expirations or reductions of federal sources that could affect the current year's budget.	
	Verify revenues received as of the reporting period (Oct 31 for 1st Interim, and Jan 31 for 2nd interim).	
	Note any pending reimbursements, pending drawdown requests, or unspent carryovers.	
State Revenues (Resource code 6000-7999)	Review all state sources (apportionments, lottery, pass-through grants, contracts, MOUs, sponsored projects, allocations).	
	Identify each source as **one-time** (one-year/multi-year) or **ongoing** (one-year/multi-year) funding.	
	Verify the timing of revenues receipts and any delays in state apportionments.	
	Confirm compliance with funding conditions and reporting requirements.	
	Consider the sustainability of any programs supported by one-time state funds.	
Local Revenues (Resource code 8000-9999)	Review all local sources (workshop/conference registration fees, leases, donations, sponsorships, leases, tuition, local grants, and contracts).	
	Identify each source as **one-time** (one-year/ multi-year) or **ongoing** (one-year/multi-year) funding.	
	Verify cash received and ensure consistency with invoicing/billing frequency	
	Evaluate whether any contracts or agreements are ending or being renewed	
	Assess how local revenue fluctuations may impact program operations such as changes in the number of enrollees, program participants, donors, sponsors, etc.	
EXPENDITURES		
Personnel Costs		
Certificated Staff Salaries (Object code 1000-1999)	Review staffing assignments and the number of full-time equivalent (FTEs) of certificated staff.	

	Review professional expert agreement costs if any.	
	Review any applicable stipends or bonuses such as longevity stipend, cellular phone stipend, degree stipend, etc.	
	Review sick leave payout costs if any.	
	Identify any vacancies, new hires, or reclassification, or elimination of positions affecting salary projections.	
	Review salary schedule updates or negotiated changes and consider impacts on the current year's costs.	
Classified Staff Salaries (Object code 2000-2999)	Confirm staffing levels align with operational needs or funding requirements per grant application (such as the number of FTEs).	
	Review any overtime, extra-time, or substitute costs.	
	Review payout costs such as vacation or sick leave if any.	
	Identify vacancies or pending recruitments.	
	Ensure position control matches budget records.	
	Evaluate any changes in staff assignments that could affect expenditure.	
Employee Benefits (Object code 3000-3999)	Review STRS, PERS, OASDI, Medicare, Unemployment Insurance, and health benefits costs for accuracy.	
	Verify current employer contribution rates and any changes.	
	Assess the financial impact of any changes in the benefit plan, especially restricted funding sources and fixed funding allocations.	
Non-Personnel Costs		
Books and Supplies (Object code 4000-4999)	Review expenditures for instructional materials, office supplies, and noncapitalized equipment.	
	Confirm timing of large purchases (e.g., beginning, mid-year, or year-end orders).	
	Identify one-time purchases if any.	
	Ensure expenditures are within budget and properly categorized.	
	Ensure expenditures are encumbered (requisitions are entered in QCC).	
Services and Other Operating Expenditures (Object code 5000-5999)	Review all contracted services and ensure expenditures align with agreements or funding requirements.	
	Verify travel, conference, and membership expenses budget. - Have all travel plans for the current year been budgeted? - Have travel approval request forms have been submitted and approved? - Consider increase in P-Card limits for travel purposes.	
	Review utilities, leases, and service agreements for cost changes.	
	Evaluate inter-office service agreement (IOSA) and transfer of direct costs (such as custodial charges, Zoom/DocuSign/Monday.com licenses, security services, print services, postage, etc.) for accuracy.	
	Identify new or discontinued contracts impacting the current year's budget.	
Capital Outlay (Object code 6000-6999)	Review all construction, capitalized equipment, and improvement projects.	
	Verify capitalization thresholds and funding sources.	
	Ensure all capital projects are on schedule and within budget.	
	Identify any deferred maintenance or multi-year commitments.	

Other Outgo (Object code 7200-7299)	Verify that pass-through funds are properly recorded and reconciled.	
	Confirm the timing and accuracy of payments to other agencies.	
	Ensure all pass-through funds are budgeted.	
Indirect Costs (Object code 7310/7350)	Verify whether the program is applying the full approved indirect cost rate or a reduced rate.	
	Ensure indirect cost rate matches grant or funding source restrictions.	
	Evaluate the effect of indirect cost recovery on program sustainability.	

OVERALL REVIEW

➢ Review budget reports for each funding source and summarize any significant variances between budget and actuals.

➢ Identify one-time revenues or expenditures that will not continue in future years for multi-year projection purposes.

➢ Highlight any ongoing costs funded by one-time revenues to adjust personnel and non-personnel costs.

➢ Assess program cash flow or timing issues such as delayed reimbursements, or delayed invoicing/billing).

➢ Consider how changes in revenues and expenditures may affect multi-year projections (MYP) and carryover.

➢ Document any adjustments made or recommendations for future planning.