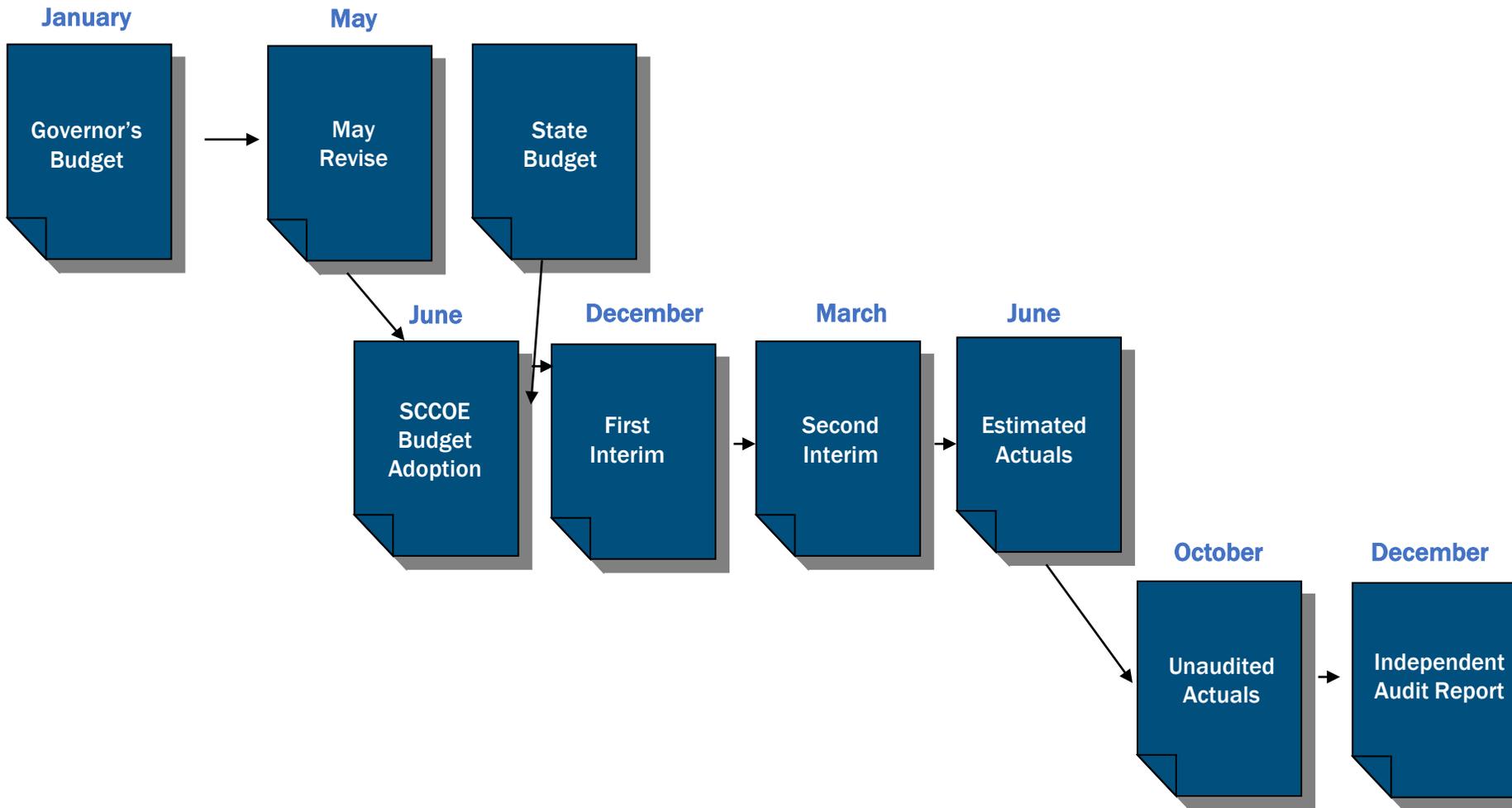


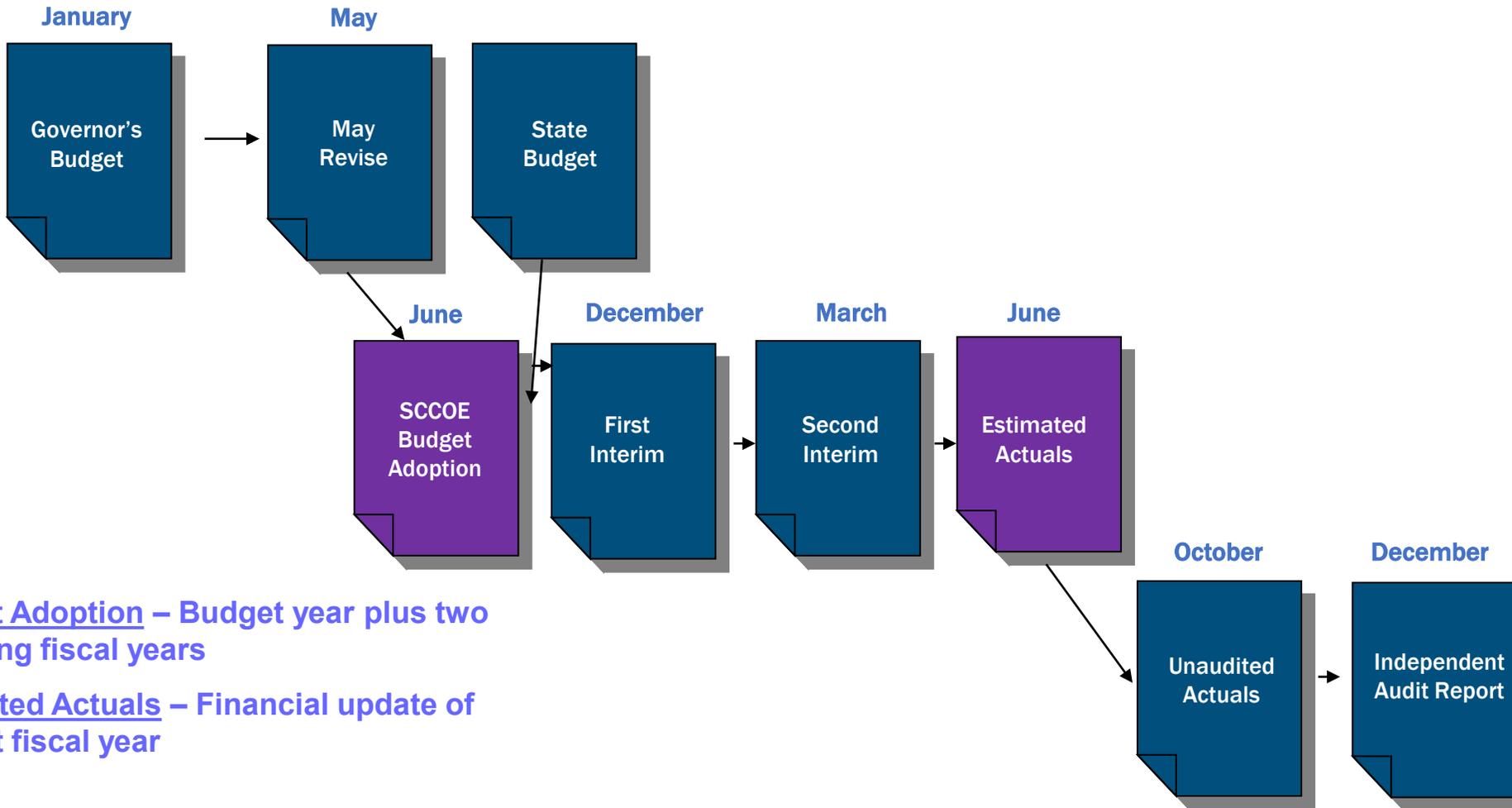
2022-23
County School Services Fund Budget
Public Hearing

June 8, 2022

BUDGETING AND FINANCIAL REPORTING A TWO-YEAR PROCESS

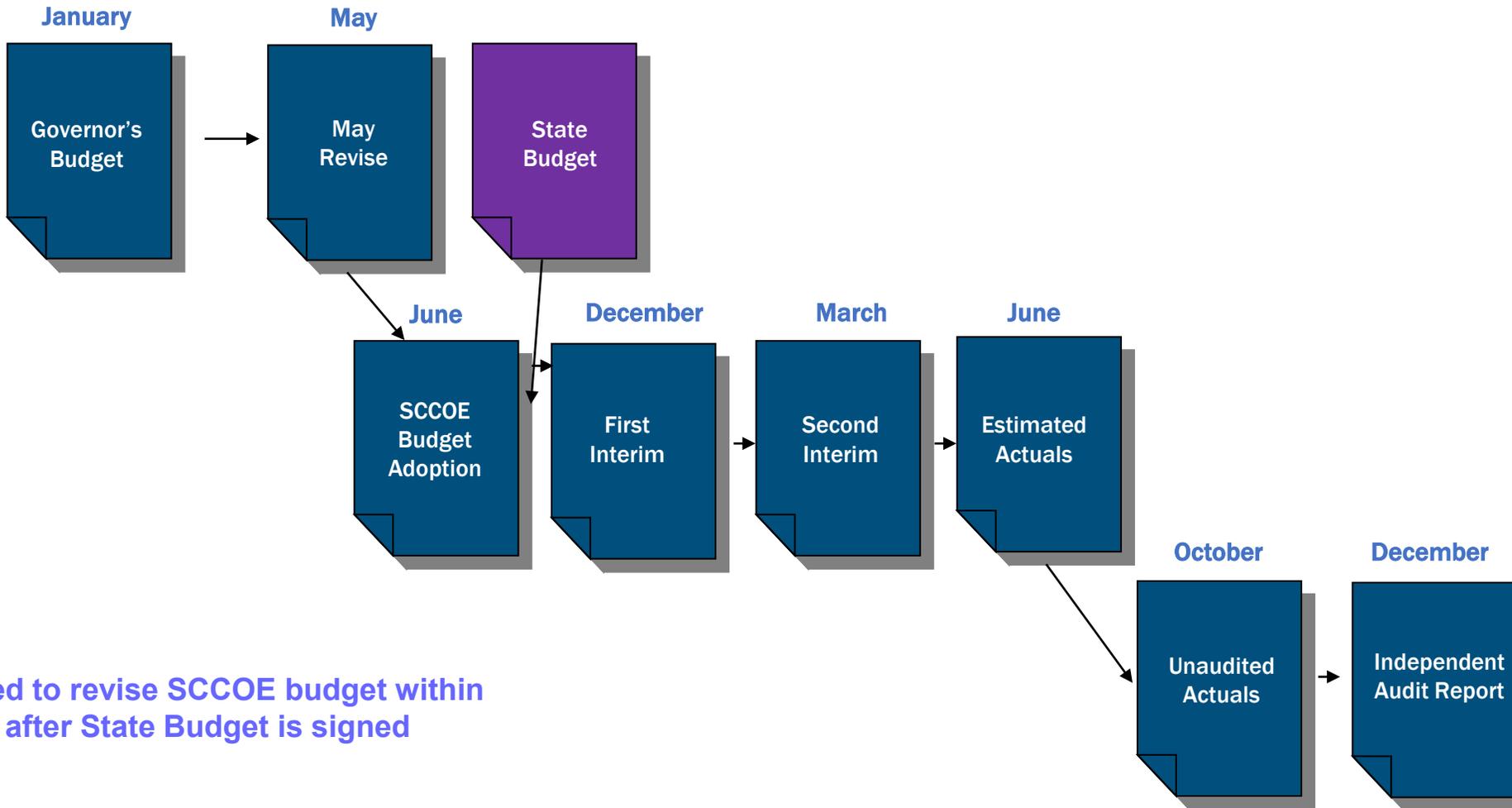


BUDGETING AND FINANCIAL REPORTING A TWO-YEAR PROCESS



- Budget Adoption – Budget year plus two following fiscal years
- Estimated Actuals – Financial update of current fiscal year

BUDGETING AND FINANCIAL REPORTING A TWO-YEAR PROCESS



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

Governor's May Revise

In the May Revision Governor Newsom proposed the following for County Offices of Education:

Local Control Funding Formula (LCFF):

To address fiscal pressures facing COEs, \$101.2 million Proposition 98 General Fund (ongoing) to:

- Augment county operations grant formula (+\$175,000 per school district and +\$14 per ADA).
- Create add-on for COEs still funded at hold-harmless level. Add-on is equal to COLA on the Target level.
- Estimated increase of approximately \$1 million in fiscal year 2022-2023 if approved.

Governor's May Revise Continued

County Office of Education Support to Statewide Programs

One-time competitive grant opportunities for the following:

- \$60 million to support county-level coordination for Community Schools.
- \$385 million to provide professional development in STEM.
- \$30 million to continue Educator Workforce Initiative Grants.
- \$20 million to create a Teacher Residency Statewide Technical Assistance Center, managed by CTC (through June 2029).

Unaddressed Issues in the May Revise

- Average Daily Attendance (ADA) Formula options for Local Educational Agencies (LEA's) is not extended to County Offices of Education (COEs)
 - ADA calculation for 2021-22 only: LEAs may use current year enrollment adjusted for pre-COVID-19 ADA (2019-20 P2)
 - Three-year prior year average ADA on ongoing option
- Increasing pension costs covered through 2021-22, but no plan to cover increases beyond June 30, 2022.

Santa Clara County Office of Education 2022-23 County School Service Fund Budget



2022-23 County School Service Fund Revenue



2022-23 County School Service Fund Budget

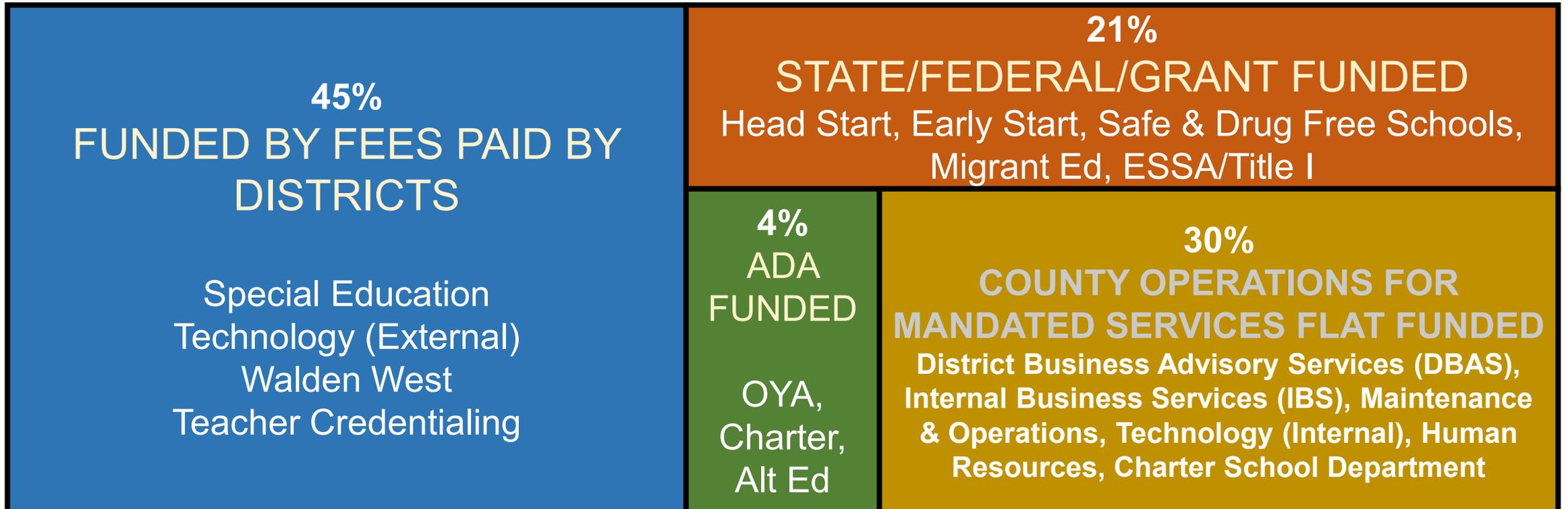
Sources of Revenues

The following table provides Santa Clara County Office of Education's 2022-23 projected County School Service Fund revenues estimated at \$284,493,998 million.

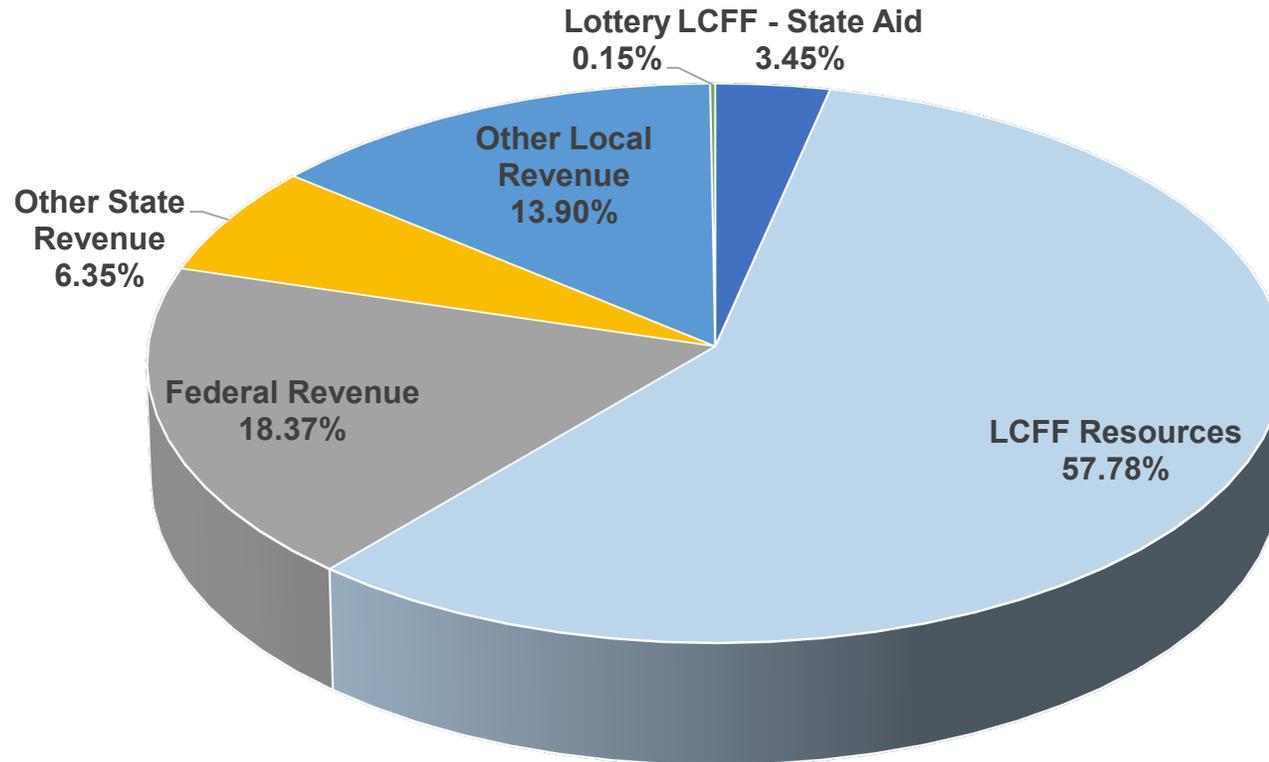
Revenue Category	22-23 Budget Unrestricted	22-23 Budget Restricted	22-23 Budget Total	% of Total
LCFF - State Aid	9,803,696		9,803,696	3.45%
LCFF Resources	77,464,097	86,913,038	164,377,135	57.78%
Federal Revenue		52,249,668	52,249,668	18.37%
Other State Revenue	644,879	17,430,288	18,075,167	6.35%
Other Local Revenue	12,123,861	27,428,853	39,552,714	13.90%
Lottery	363,202	72,416	435,618	0.15%
Total Revenues	\$ 100,399,735	\$ 184,094,263	\$ 284,493,998	100.00%

Funding Sources by Program

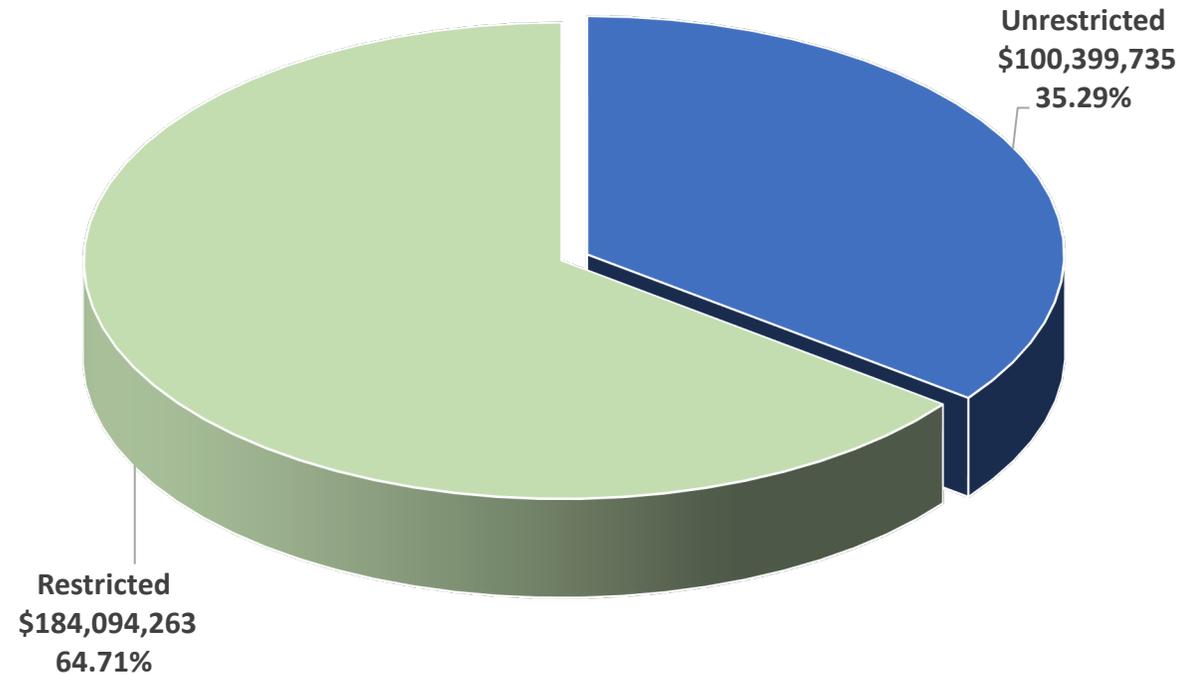
TOTAL SCCOE REVENUE - \$284.49 Millions



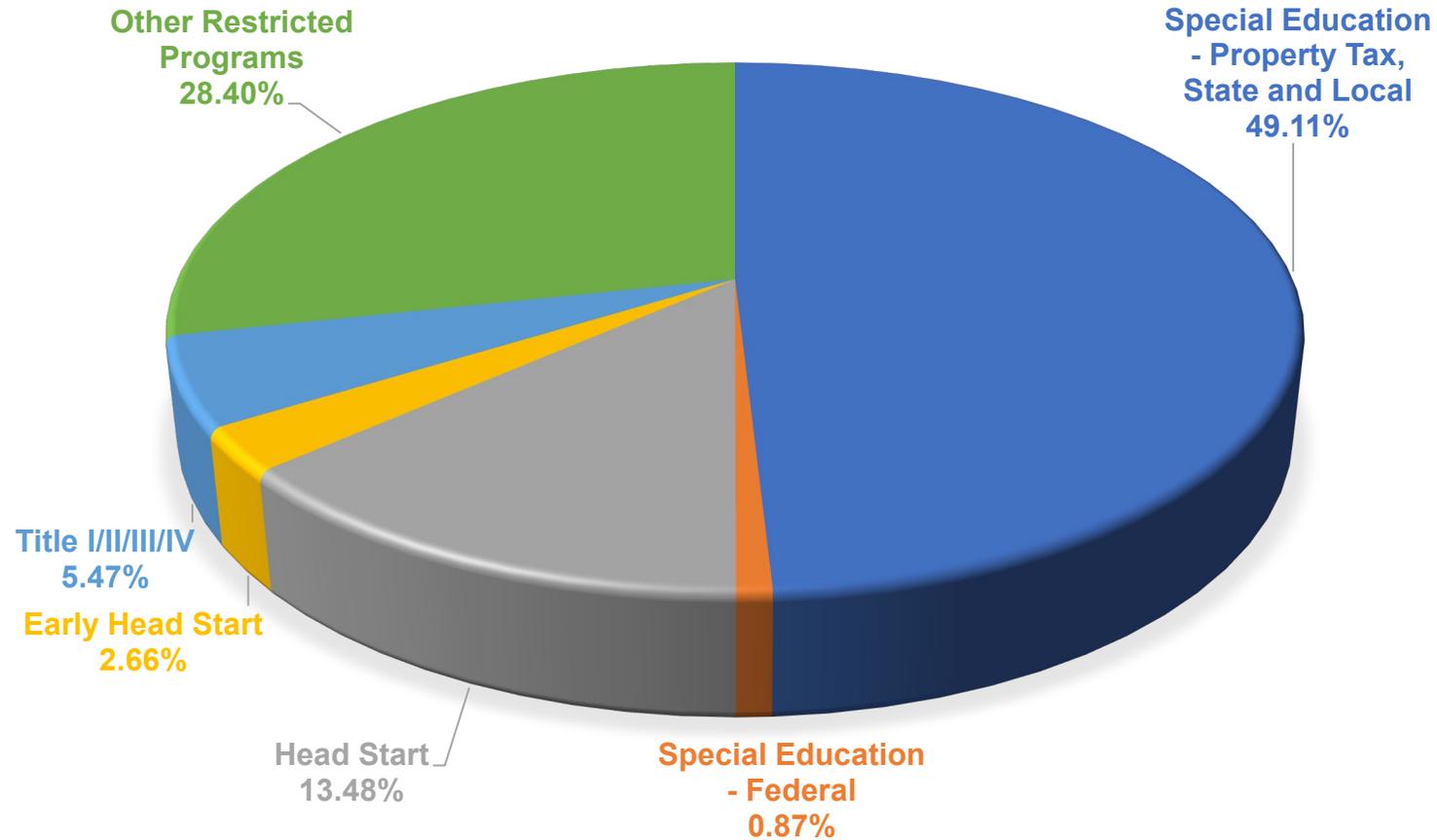
2022-23 County School Service Fund Sources of Revenues



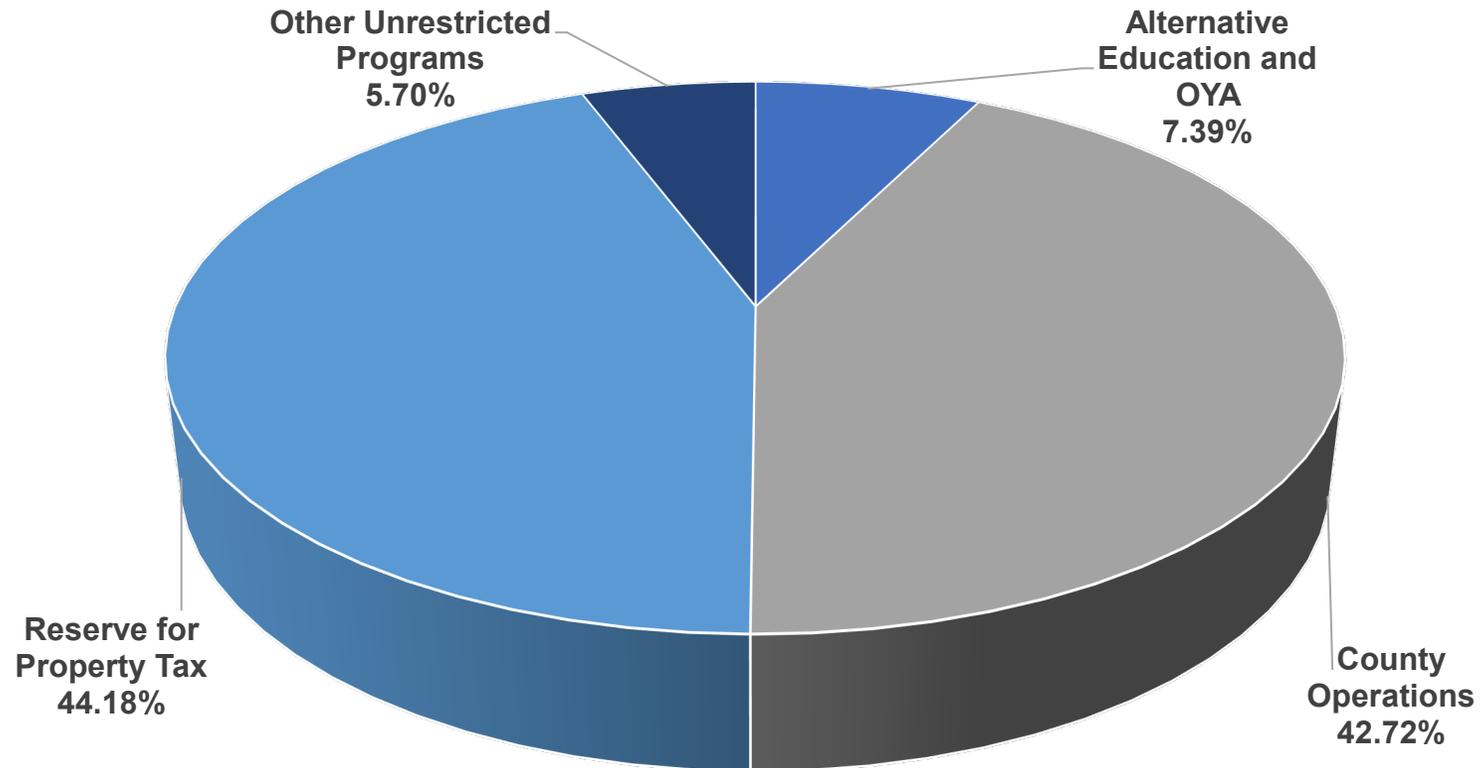
2022-23 County School Service Fund Sources of Revenues – Unrestricted & Restricted



2022-23 County School Service Fund Sources of Revenues - Restricted



2022-23 County School Service Fund Budget Sources of Revenues – Unrestricted



2022-23 County School Service Fund Expenditures



2022-23 County School Service Fund Budget Projected Expenditures

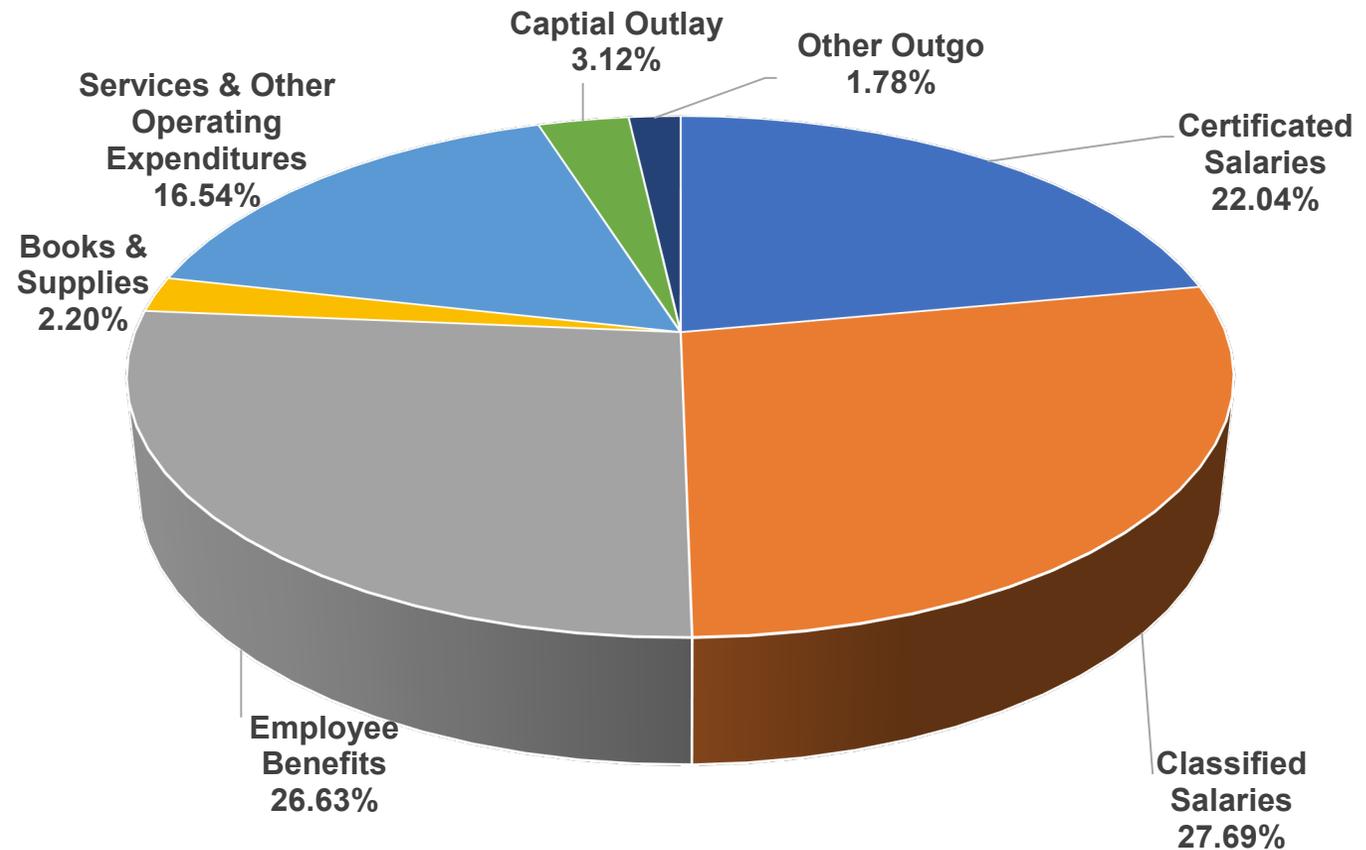
The following table provides the Santa Clara County Office of Education's 2022-23 projected County School Service Fund expenditures estimated at \$306.6M.

In 2022-23, 76.36% of expenditures are for Salaries & Benefits.

Expenditures Category	2022-23 Proposed Budget	% of Total
Certificated Salaries	\$ 57,792,785	18.85%
Classified Salaries	72,604,055	23.68%
Employee Benefits	69,847,620	22.78%
Sub-Total Salaries & Benefits	200,244,460	65.31%
Books and Supplies	\$ 5,771,321	1.88%
Services & Other Operating Exp	43,374,904	14.15%
Capital Outlay	8,178,210	2.67%
Other Outgo/ Interfund Transfer-out	49,032,770	15.99%
Total Expenditures	\$ 306,601,665	100.00%
Back-out Return of Local Property Tax (included under Transfer-Out)	\$ 44,355,788	
Total Expenditures Excluding Return of Local Property Tax	\$ 262,245,877	
Salaries & Benefits as a % of Total Expenditures (Excluding Return of Local Property Tax)	76.36%	

2022-23 County School Service Fund Budget Projected Expenditures

The following pie chart provides the breakdown of expenditures, excluding the Return of Local Property Tax, estimated at \$262.25M (\$306.60M - \$44.36M).



2022-23 County School Service Fund Multiyear Projection



2022-23 County School Service Fund Multiyear Projection - Unrestricted & Restricted

Description	2022-23 Proposed Budget	2023-24 Projection	2024-25 Projection
A. Revenues	\$ 284,493,998	\$ 283,655,716	\$ 280,263,614
Interfund Transfer In	-	-	-
Total Sources of Funds	\$ 284,493,998	\$ 283,655,716	\$ 280,263,614
B. Expenditures	305,625,665	299,131,471	284,480,702
Interfund Transfer Out	976,000	981,750	-
Total Usage of Funds	\$ 306,601,665	\$ 300,113,221	\$ 284,480,702
C. Net Increase/(Decrease) in Fund Balance	(22,107,667)	(16,457,505)	(4,217,088)
D. Fund Balance, Reserves			
1) Beginning Fund Balance	85,157,590	63,049,923	46,592,418
2) Ending Fund Balance	63,049,923	46,592,418	42,375,330
Componentes of Ending Fund Balance			
a) Nonspendable	25,000	25,000	25,000
b) Restricted	26,002,753	17,216,867	17,381,094
c) Committed			
d) Assigned - Various Assignments	13,162,988	10,409,697	10,378,307
e) Unassigned			
Designated to Economic Uncertainties	12,264,067	12,004,529	11,379,228
Unassigned/Unappropriated Amount	\$ 11,595,115	\$ 6,936,325	\$ 3,211,701

SCCOE's projected combined ending fund balances in 2022-23 and the two subsequent fiscal years for unrestricted and restricted programs.

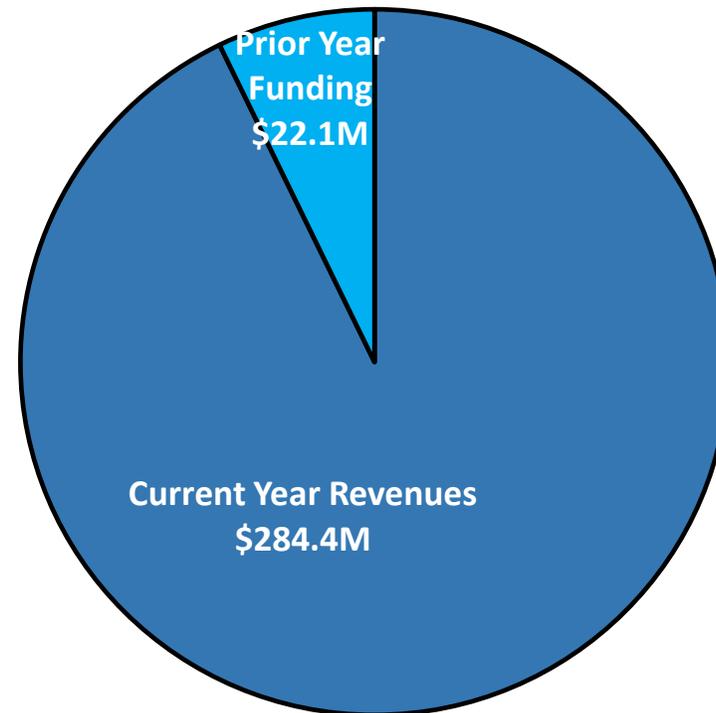
2022-23 County School Service Fund Multiyear Projection - Assignments

Assignments	2022-23 Proposed Budget	2023-24 Projection	2024-25 Projection
Board Designation (Legal)	176,000	176,000	176,000
Facilities	1,342,343	914,734	1,030,546
Deferred Maintenance (FMP)	1,825,558	127,253	127,253
Technology & Data Services	6,791,478	6,164,101	6,016,899
Vacation Liability	3,027,609	3,027,609	3,027,609
Total	\$ 13,162,988	\$ 10,409,697	\$ 10,378,307

Assignments for 2022-23 and the two subsequent fiscal years for Unrestricted and Restricted programs

2022-23 County School Service Fund Combined Unrestricted and Restricted Revenues

\$284.4M 2022-23 Revenues
 \$22.1M Prior Year Funding
\$306.6M Total Funding Budgeted



2022-23 County School Service Fund Multiyear Projection – Fund Balance

- The largest portion of the decrease is due to the use of carryover funds for one-time capital projects and continuation of services.

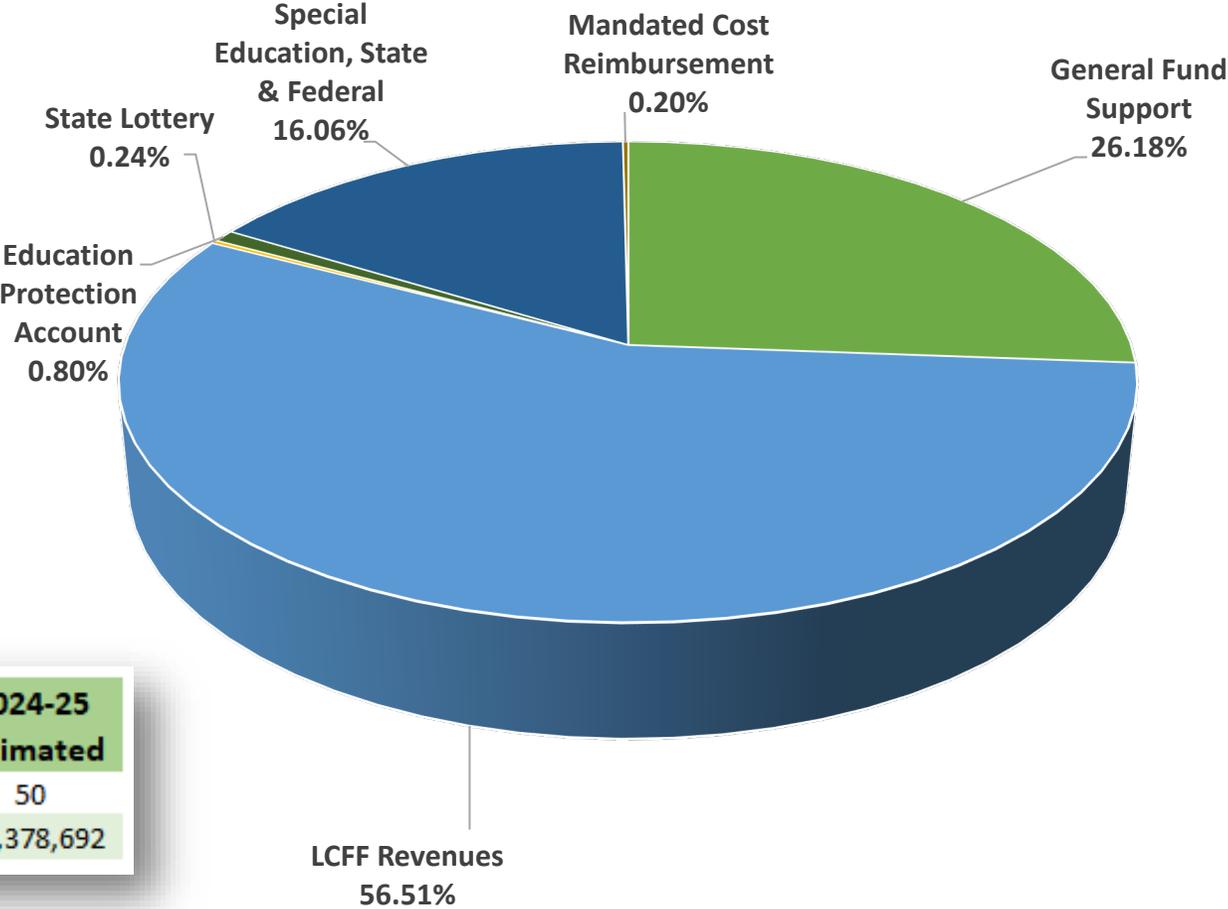
Fund	2022-23	2023-24	2024-25
Facilities Fund	\$8.1M	\$9.7M	
Technology and Data Services	\$2.3M		
COVID Funds	\$1.0M		
General Funds	\$8.3M	\$4.2M	\$3.0M

- One-time capital projects are budgeted in 2022-23 and the two subsequent fiscal years. Examples of planned future capital projects:

Capital Projects	2022-23	2023-24	2024-25
Walden West Renovation	\$2.0M	\$5.5M	
Ridder Park Generator Replacement	\$2.0M		
South Building Elevator & Other Upgrades		\$4.2M	

2022-23 Budget and Multiyear Projection Opportunity Youth Academy

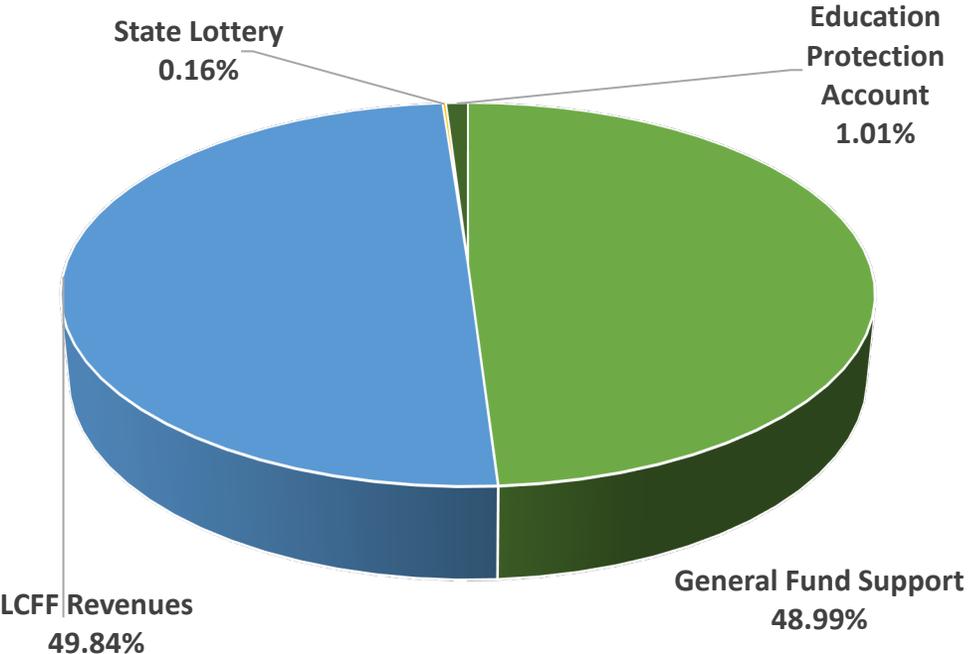
Opportunity Youth Academy (OYA)
Total Projected Revenues \$4,983,850



	2022-23	2023-24	2024-25
Opportunity Youth Academy (OYA)	Proposed Budget	Estimated	Estimated
ADA	50	50	50
General Fund Support	1,305,021	1,383,616	1,378,692

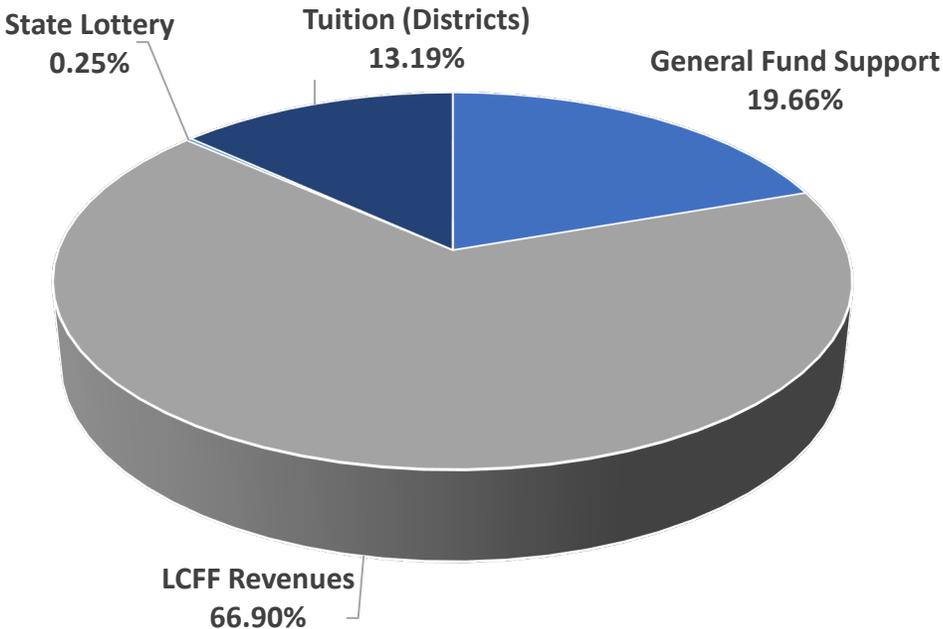
2022-23 Budget and Multiyear Projection Juvenile Court & Community Schools

Juvenile Court Schools
Total Projected Revenue \$4,168,616



	2022-23 Proposed Budget	2023-24 Estimated	2024-25 Estimated
Juvenile Court Schools (JCS)			
ADA	100	100	100
General Fund Support	2,291,234	2,243,804	2,202,013

Community Schools (CS)
Total Projected CS Revenues \$3,032,062



	2022-23 Proposed Budget	2023-24 Estimated	2024-25 Estimated
Community Schools (CS)			
ADA	110	110	110
General Fund Support	618,475	557,716	494,538

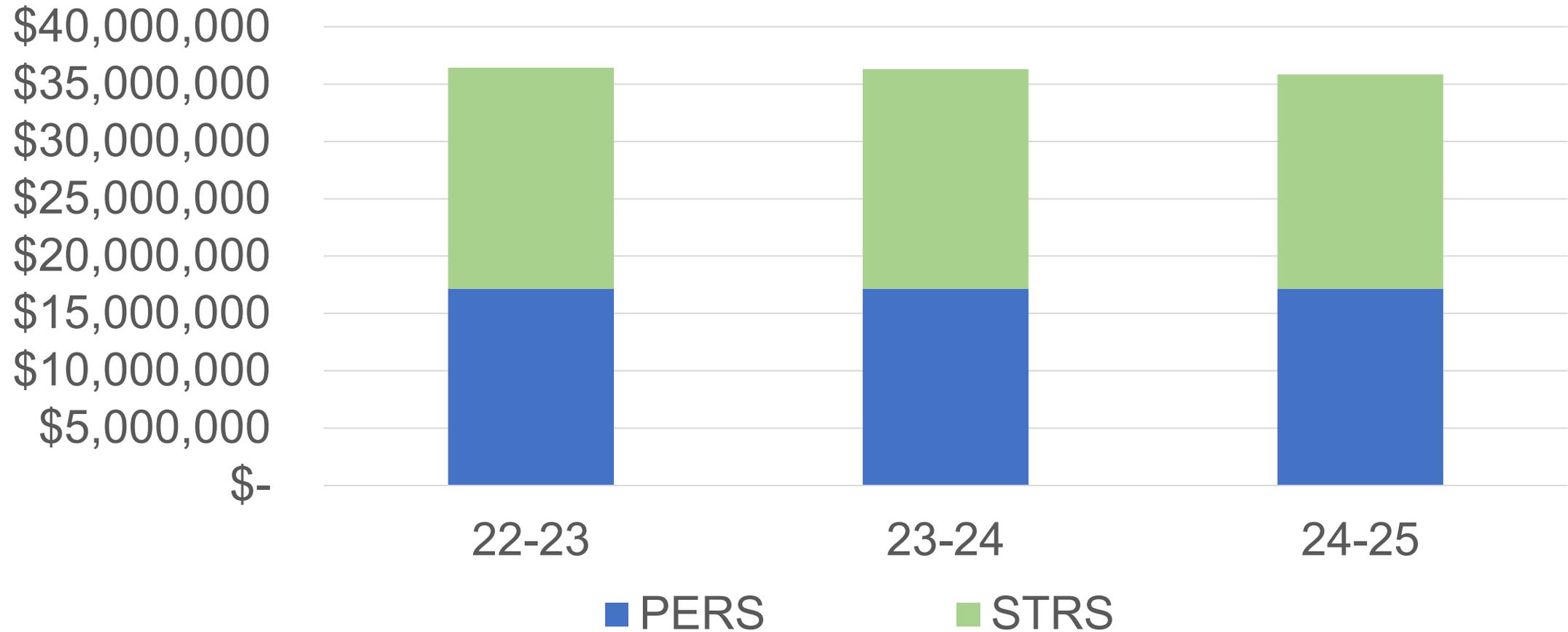
2022-23 Budget and Multiyear Projection Expenditures Assumptions

Estimated STRS and PERS increases for 2022-23 through 2024-25:

Benefit	2022-23			2023-24			2024-25		
	Rate	Est STRS/PERS	Increase over Prior Year	Rate	Est STRS/PERS	Increase over Prior Year	Rate	Est STRS/PERS	Increase over Prior Year
STRS	19.10%	\$ 10,577,483	\$ 1,207,273	19.10%	\$ 10,577,483	\$ -	19.10%	\$ 10,577,483	\$ -
PERS	25.37%	\$ 18,695,777	\$ 1,812,835	25.20%	\$ 18,570,500	\$ (125,277)	24.60%	\$ 18,128,345	\$ (442,155)

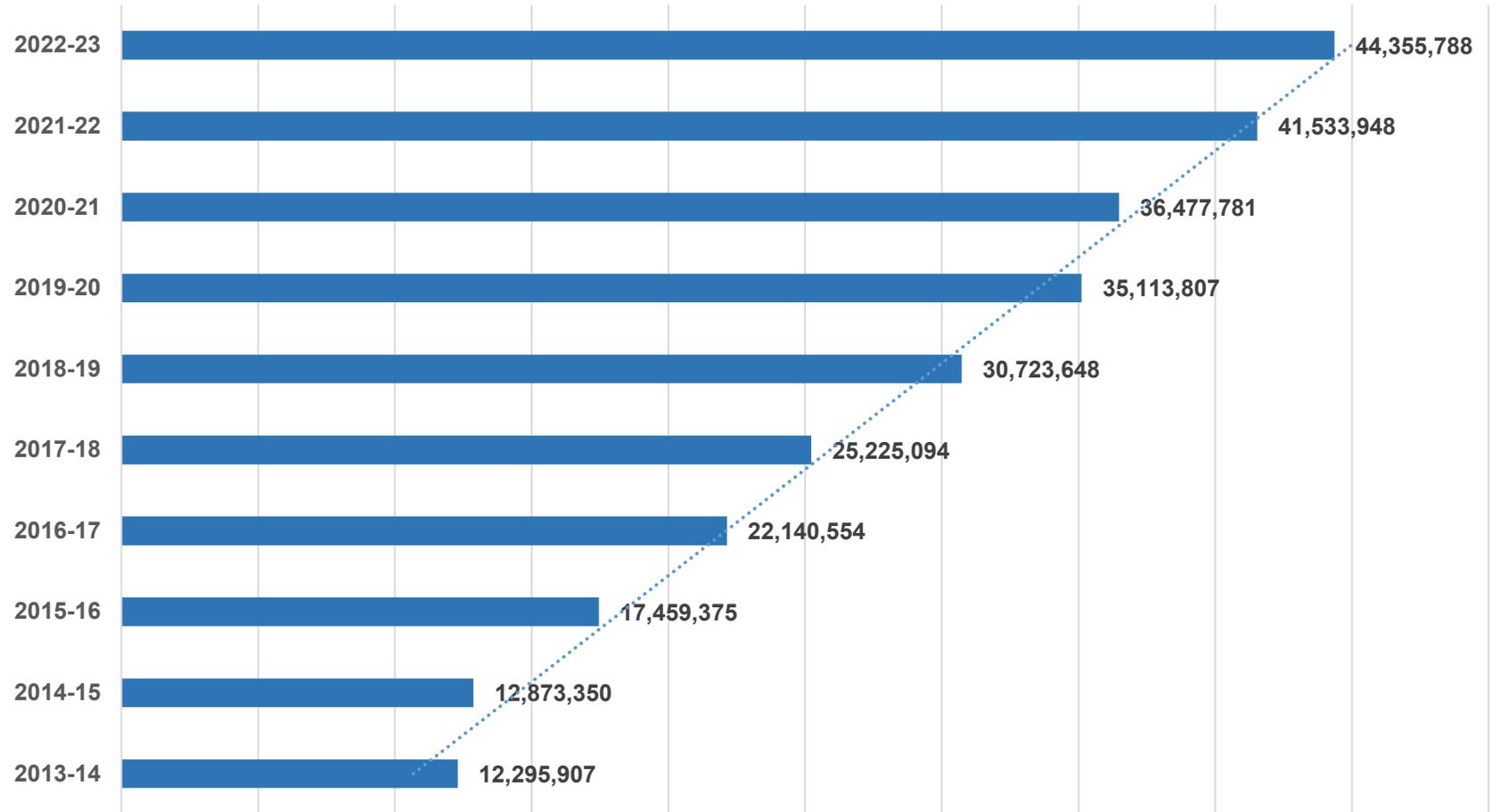
- STRS rates is at 19.10% for FY 2022-23, FY 2023-24 and FY 2024-25
- PERS rates are estimated to decrease from FY 2022-23 until FY 2024-25

Estimated STRS and PERS Costs



2022-23 County School Service Fund Return of Local Property Taxes

Pursuant to Education Code section 2575(e) and 2578, FY2022-23 total return of local property taxes is \$44.36M



Summary

- We continue to partner with other COE's across the state to advocate for a change in legislation to redirect millions in K-12 funding in local property taxes that are remitted to the state annually back to COE's to benefit students.
- We will remain conservative and continue to be fiscally prudent to ensure fiscal stability.
- We are committed to sustaining our efforts to increase revenue opportunities and expand partnerships and grant funding.



Santa Clara County
Office of Education

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

**2022-23
PROPOSED
BUDGET**

Presented on
June 8, 2022

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



Santa Clara County Office of Education

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

COUNTY SUPERINTENDENT'S BUDGET MESSAGE

This has truly been a year that has exemplified SCCOE's organizational values, strength, resilience, and diligence as we kept critical county programs supported while remaining steadfast in our efforts to provide students with safe and equitable learning environments. Continuous support has been provided to students, families, and schools as they returned to in-person instruction for the 2021-22 school year.

Through collaboration with the Governor's Office of Emergency Services Cal OES SCCOE provided personal protective equipment (PPE) to school districts to ensure staff and students had the necessary resources to safely return to in-person instruction. The SCCOE partnered with the California Department of Public Health (CDPH) and the County of Santa Clara Public Health Department to provide COVID-19 testing resources and support and facilitated dozens of COVID-19 vaccination clinics at school campuses in partnership with many organizations including AACI, Safeway, Bach, and the County of Santa Clara Public Health Department.

We have continued our expansion of services and presence in South County at the South County Annex (SCA) by increasing access to early learning services, migrant education, and alternative education programs. We formed a partnership with the Schools Health Clinics of Santa Clara County to provide affordable health care services, Santa Clara Valley Medical Center to provide COVID-19 testing and Safeway to provide vaccination clinics to students and families in South County.

Through partnership, advocacy, and the hard work and expertise of staff, we have been awarded grants and contracts for key initiatives such as: Child Care Initiative Project (CCIP), Stabilization of Family Child Care Homes to increase access to high quality childcare in Santa Clara County, COVID-19 Mitigation Funding, Digital Equity leadership, Environmental Literacy, Youth Health and Wellness, Foster Youth Support, Chronic Absenteeism, Tobacco Use Prevention Education (TUPE), and other important initiatives that align with County Superintendent and SCCBOE priorities and our core principles of equity, diversity, inclusion and partnership.

Other key services provided to the community focused on access to feminine care products, wellness, and self-care resources such as the Inclusion Collaborative's Warmline, Learning Resource Portal and the County of Santa Clara Behavioral Health Services and increased student access to Wellness Centers throughout the County of Santa Clara.

The 2022-23 May Revision reflects the state's recovery from COVID-19 with unprecedented revenue growth over the last two years that presents an opportunity for the state to further support education by making investments to recruit and retain a well-

prepared educator workforce, implementation of the California for All Kids plan, which focuses on the whole-child, and provide fiscal stability for the public school system.

Governor Newsom has proposed a Local Control Funding Formula (LCFF) cost of living adjustment (COLA) of 6.56%, which is largest cost of living adjustment (COLA) in the history of the LCFF. However, the SCCOE as a “flat funded” agency will not receive this COLA. An additional \$2.1 billion of ongoing Proposition 98 funding to increase the LCFF base funding for school districts to assist with cost pressures resulting from inflation, rising pension costs and to assist with employee retention. To assist with declining enrollment school districts will also be provided with an alternative way to calculate Average Daily Attendance (ADA) by utilizing a three-year prior year average ADA as an option going forward.

The May Revision also includes \$101.2 million ongoing Proposition 98 General Fund to augment the LCFF funding for county offices of education which face similar cost pressures as school districts but are “flat funded” and do not currently receive annual cost of living adjustment (COLA) increases. Our agency is “flat funded” and has remained at the same funding levels that were imposed in 2013 when LCFF was fully implemented for county offices of education (COEs). If the LCFF funding augmentation is approved, this may allow the SCCOE to receive cost of living adjustments in future fiscal years.

Governor Newsom’s proposed investments and support for county offices of education and the vital role we play in public education is appreciated. While this is a step in the right direction, we are mindful that it will take time for the SCCOE’s LCFF funding levels to align with increasing expenditures such as pension costs. To meet our mission, we will continue to identify new revenue streams for essential areas of work. The County Office programs and the school districts in the county continue to experience declining enrollment, which negatively impacts revenue assumptions. While school districts may be provided relief through a change in the calculation of ADA, there is no proposed relief for county offices of education at this time.

With the addition of fiscal year 2024-2025 in the proposed budget, we are continuing to see the fiscal impacts of the existing funding formula with funding that remains flat while expenditures such as pension costs continue to increase. We are continuously monitoring these upcoming budgetary challenges and are committed to continue to identify ways to maintain costs without compromising the quality and level of services provided.

In preparing and developing this budget we maintain a commitment to strategic investments and leveraging our partnerships throughout the community and county with the primary focus in the following areas:

- Address the academic and mental health and wellness of students through supplemental instruction, student supports, wellness centers and learning acceleration
- Expand trainings and support services for Local Control Accountability Plan (LCAP) and Accountability Dashboards
- Enhanced services through the Statewide System of Support framework and the Inclusion Collaborative
- Strengthen equity and access to programs and services throughout the county including our South County community
- Early learning, Childcare and Universal Pre-k expansion
- Equity and Inclusion Training
- Workforce Development and Recruitment Programs

Our commitment to expanding partnerships and identifying new grant opportunities has resulted in approximately \$28.6 million in new restricted funding in 2021-2022.

Conclusion: Next Steps

The 2022-2023 County School Services Fund Budget reflects the SCCOE is in good fiscal health, will be able to meet its financial obligations and meets all the statutory requirements for adoption. The SCCOE employees and their unwavering commitment to SCCOE and those we serve is inspiring. With this proposed budget, we build upon our successes and invest our limited resources to promote equity, diversity, inclusion, and partnership in public education. Together we continue the work of aligning our personnel, partnerships, programs, and resources to meet the challenges before us and address the needs of our county's students, their schools, and districts for the greatest impact. We are stronger together.

Sincerely,



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

**PROPOSED BUDGET
2022-23**

INTRODUCTION

Education Code 1622 states that on or before July 1 of each fiscal year, the county board of education shall adopt an annual budget for the budget year and shall file the budget with the Superintendent of Public Instruction.

For the 2022-23 fiscal year and each fiscal year thereafter, the county board of education shall adopt a budget after the county board of education adopts a local control accountability plan (LCAP) or approves an update to an existing local control and accountability plan if an existing local control and accountability plan or update to a local control and accountability plan is not effective during the budget year.

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

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

For the County School Service Fund in 2022-23, total projected revenues (including Transfer-in) are approximately \$284.49M and projected expenditures (including Transfer-out) are approximately \$306.60M. This includes approximately \$44.36M in expenditures to be returned to the state from local property taxes. This amount may change depending on local property taxes. The SCCOE's 2022-23 projected reserve for economic uncertainty, after removing certain designations, is approximately \$12.26M.

The projected beginning fund balance for 2022-23 is approximately \$85.16M. The actual fund balance will be determined after the fiscal books for 2021-22 are closed in late August/early September. The State requires at least 2% minimum reserve. The SCCOE's undesignated ending fund balance (reserve) meets the State mandated reserve requirement of 2%, and SCCOE is able to maintain the additional 2% reserve requirement as set forth by Board Policy #3100, for 2022-23 and the two subsequent fiscal years.

SCCOE is required to prepare a multi-year budget projection to determine if the County Office will be able to meet its financial commitments for the two projected out years, 2023-24 and 2024-25. In preparing the MYP, the County Office must develop assumptions based on the most recent available information to drive the projection. Based on these assumptions, the SCCOE reserve is projected at 6.31% and 5.13% for 2023-24 and 2024-25, respectively.

In addition to the County School Service Fund, the Santa Clara County Office of Education maintains other funds to account for revenues and expenditures of specific programs. They are included on pages 26-30 of this document.

**SANTA CLARA COUNTY OFFICE OF EDUCATION
PROPOSED BUDGET
2022-23**

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BUDGET AND MULTI-YEAR PROJECTION ASSUMPTIONS FISCAL YEAR 2022-23

Introduction

1. The Local Control Funding Formula (LCFF) was enacted in 2013-2014 and replaced the former revenue limit funding system and more than 40 categorical programs, including the Tier III programs.
2. There are two Local Control Funding Formula (LCFF) funding calculations certified by the California Department of Education (CDE): 1) County LCFF Target Entitlement which receives a cost-of-living adjustment (COLA) and 2) County LCFF Transition Calculation which does not receive a COLA. The SCCOE is funded on the higher amount of the two funding calculations, which is the County LCFF Transition Calculation.
3. SCCOE has remained flat funded since 2013 when the LCFF was enacted, and entitlement revenue is adjusted by minimal Average Daily Attendance (ADA) changes to our Alternative Education (AED) Program.
4. SCCOE is a basic aid county office that is required to return local property taxes excess of the funding received under the Local Control Funding Formula to the State annually in accordance with Education Code Section 2575 (e) and 2578.

May Revision

In the May Revision Governor Newsom proposed the following for County Offices of Education Local Control Funding Formula (LCFF):

- To address fiscal pressures facing COEs, \$101.2 million Proposition 98 General Fund (ongoing) to augment county operations grant formula (+\$175,000 per school district and +\$14 per ADA).
- Create add-on for COEs still funded at hold-harmless level. Add-on is equal to COLA on the Target level.
- Estimated increase of approximately \$1 million in fiscal year 2022-2023 if approved.

Unaddressed Issues in the May Revision

- Average Daily Attendance (ADA) Formula options for Local Educational Agencies (LEA's) are not extended to County Offices of Education (COEs):
 - ADA calculation for 2021-22 only: LEAs may use current year enrollment adjusted for pre-COVID-19 ADA (2019-20 P2)
 - Three-year prior year average ADA as an ongoing option
- Increasing pension costs covered through 2021-22, but no plan to cover increases beyond June 30, 2022.

Revenue Assumptions

5. Lottery revenues are projected as follows:
 - Unrestricted at \$163 per Average Daily Attendance (ADA); \$181,601
 - Restricted Proposition 20 at \$65 per ADA; \$72,416
 - No Cost-Of-Living Adjustment (COLA) applied to FYs 2023-24 and 2024-25.
6. Community School estimated ADA, percentage of English Learners, Free and Reduced-Price Meals (FRPM) and Foster Youth (Unduplicated), and Base, Supplemental and Concentration per ADA amounts are as follows:

Estimated EL/FRPM/Foster Youth %	75.51%/25.51%
Estimated ADA	110
Base Grant (per ADA)	\$13,623.85
Supplemental / Concentration (per ADA)	\$4,768.35

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

Estimated EL/FRPM/Foster Youth %	100.00%
Estimated ADA	100
Base Grant (per ADA)	\$13,623.85
Supplemental (per ADA)	\$4,768.35
Concentration (per ADA)	\$2,384.17

8. Opportunity Youth Academy’s (OYA) estimated ADA is 50 probation referred and 150 District of Residence. Charter School Funded County Program ADA is funded with Charter Schools in Lieu of Property Taxes, and state aid. Beginning FY 2021-22, the concentration grant add-on increased from 50% to 65% and for an estimated revenue of \$10,995.

Estimated EL/FRPM/Foster Youth %	75.51%/25.51%
Estimated ADA	50
Base Grant (per ADA)	\$13,623.85
Supplemental / Concentration (per ADA)	\$4,768.35

9. SCCOE and OYA have elected to receive mandate funding under the Mandated Cost Block Grant and the estimated amount budgeted is \$370,200 for SCCOE and \$10,078 for Opportunity Youth Academy Charter.

10. Interest income is projected to be \$936,241.

11. Funding from Proposition 30, the Education Protection Account (EPA), is budgeted at approximately \$81K for Alternative Education and approximately \$31.8k for the OYA Charter.

12. \$2.5M of Redevelopment Agency Funds (RDA) revenue is budgeted for FYs 2022-23, 2023-24 and 2024-25.

13. The SCCOE will continue to provide General Fund support for the following programs:

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

Program	2022-23 Proposed Budget	2023-24 Estimated	2024-25 Estimated
County Community Schools	\$618,475	\$557,716	\$494,538
Juvenile Court Schools	\$2,291,234	\$2,243,804	\$2,202,013
Total Alternative Education	\$2,909,709	\$2,801,520	\$2,696,551
Opportunity Youth Academy Charter	\$1,305,021	\$1,383,616	\$1,378,692

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

Program	2022-23 Proposed Budget	2023-24 Estimated	2024-25 Estimated
County Community Schools	\$2,028,492	\$2,101,720	\$2,178,222
Juvenile Court Schools	\$2,077,637	\$2,152,639	\$2,230,996
Total Alternative Education	\$4,106,129	\$4,254,359	\$4,409,218
Opportunity Youth Academy Charter	\$922,042	\$955,328	\$990,102

- b. Support to other programs in FY 2022-23 includes \$1.2M in Environmental Education and \$549K for services in support to smaller districts.
- c. The estimated support provided from General Fund for internal services to the Technology and Data Services Division is estimated at \$6M each year in FY 2022-23 and FY 2023-24 and at \$5M FY 2024-25.
14. Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, which includes the Elementary and Secondary School Relief (ESSER II and III) and Assembly Bill 86 COVID-19 relief funding, which includes In-Person Instruction and Expanded Learning Opportunities Grant funding is included in the budget. This is one-time restricted funding that is being provided to support the safe return of students to in-person instruction and to address learning loss and mental health and wellness of students through supplemental instruction and student supports.

COVID Funding Source	Budgeted in 2022-23
ESSER II - CRRSAA	\$564,876
ELO – Expanded Learning Opportunities	566,425
IPI – In Person Instruction Grant	221,552
ESSER III - ARP	2,065,456
COVID Mitigation Funding	480,526
Total	\$3,898,835

Expenditure Assumptions

15. Salary and Health and Welfare Benefit increases are based upon negotiated contract changes that occurred in FY 2019-20.

Salary Increase	FY 19-20 3% salary increase	FY 20-21 3% salary increase	FY 21-22 2% salary increase
Certificated non-management	Effective July 1, 2019	Effective July 1, 2020	Effective July 1, 2021
Classified non-management	Effective September 1, 2019	Effective September 1, 2020	Effective September 1, 2021
Management	Effective September 1, 2019	Effective September 1, 2020	Effective September 1, 2021

SCCOE health and welfare benefit costs are based upon the following assumptions:

- All full-time employees are eligible to receive SCCOE's Employer Contribution for Health and Welfare benefits.
- Effective July 1, 2020, Paraeducator hours were increased from 5.5 to 6 hours, which made them eligible to receive full-time employee benefits.

- Effective October 1, 2021, the SCCOE Employer contribution amount increased 5% to \$1,275 per full-time employee.
- Projections for future years have not yet been determined.

Fiscal Year	SCCOE Employer Contribution Monthly	SCCOE Employer Contribution Annually	Increase in SCCOE Employer Contribution Monthly	Increase in SCCOE Employer Contribution Annually	Percentage Increase in SCCOE Employer Contribution
2019-20	\$1,146	\$13,752	\$75	\$900	7%
2020-21	\$1,214	\$14,577	\$68	\$825	6%
2021-22	\$1,275	\$15,306	\$61	\$729	5%
2022-23	\$1,275	\$15,306	---	---	---

Employer paid benefits also provides employees with dental, vision and life insurance benefits.

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

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

16. STRS rates are projected to change from 16.92% in FY 2021-22 to 19.10% in FY 2022-23 and FY 2023-24. Estimated total cost increase is approximately \$1.2M in FY 2022-23. STRS on-behalf has been included in all three fiscal years estimated at \$6.36M annually. Rates based on the SSC Financial Projection Dartboard.
17. PERS rate increase from 22.91% in FY 2021-22 to 25.37% in FY 2022-23 for an estimated additional cost of \$1.8M. The rate will decrease to 25.20% in FY 2023-24 for an estimated reduction in cost of approximately \$100K and to 24.60% in FY 2024-25 for a reduction of approximately \$440K. Rates based on the SSC Financial Projection Dartboard.
18. Based upon the latest actuarial study, adequate funding is available to cover Other Post-Employment Benefits (OPEB) costs for FY 2022-23 and will not be included in the multiyear projections for FY 2023-24 and FY 2024-25.
19. Estimated OASDI (Social Security) and Medicare rates for FY 2022-23 remains the same for FY 2023-24 and FY 2024-25 at 6.20% and 1.45% and State Unemployment Insurance (UI) rates for FY 2022-23 of 0.5% will decrease to 0.2% in FY 2023-24 and FY 2024-25. Rates based on the SSC Financial Projection Dartboard.
20. Worker's Compensation rates are based on claim costs associated with the utilization of workers compensation. Certain classifications have higher claims utilization. For these high incidence classifications, such as Special Education, Head Start, and Child Development, we allocate a rate of 4.28%. All other low incidence classifications are allocated at a rate of 1.03%. The above rates are incorporated in the budget for FY2022-23 and multiyear projections.

21. The calculation for Routine Restricted Maintenance Account (RRMA) contribution is 3% of the total County School Service Funds unrestricted expenditures. The budgeted contribution is \$3.31M for FY 2022-23 and estimated \$3.29M for FY 2023-24 and \$3.2M for FY 2023-25.
22. The SCCOE's internal approved FY 2022-23 standard indirect cost rate is 10.10%. The indirect cost rates (ICR) for FY 2022-23 and multiyear projections are as follows:

Program	2022-23 Indirect Cost Rate %	2023-24 Proposed Indirect Cost Rate %	2024-25 Proposed Indirect Cost Rate %
All Programs except programs listed below:	10.10%	10.10%	10.10%
Child Development* (Fund 120)	7.50%	7.50%	7.50%
Child Nutrition*	5.48%	5.48%	5.48%
Head Start*	9.82%	9.82%	9.82%
Special Education** (Fund 820, 950)	9.00%	9.00%	9.00%

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

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

23. Basic aid county offices of education are required to return local property taxes to the state under current Education Code. Total Return of Local Property Taxes remitted to the State Controller to date is \$183,089,875 for fiscal years 2013-2014 through FY 2020-2021. The FY 2021-22 estimated local property taxes to be returned to the state is budgeted at \$41.6 million and \$44.36M for FY 2022-23.

Fiscal Year	Return of Local Property Taxes*
2013-14	\$12,295,907
2014-15	\$12,873,350
2015-16	\$17,459,375
2016-17	\$22,140,554
2017-18	\$25,225,094
2018-19	\$27,258,140
2019-20	\$30,723,648
2020-21	\$35,113,807
2021-22	\$38,668,925
2022-23	\$44,355,788

*In compliance with CDE guidelines, the amounts represent the accrued amount from the prior fiscal year that will be remitted to the State Controller in the following fiscal year.

24. The Santa Clara County Board of Trustees compensation is \$1,061.33 per month for the 2022 calendar year effective January 2022 or \$12,735.96 annually. Trustees are also eligible to receive Employer Health and Welfare benefits which is projected to cost \$17,458 per trustee.

EXPENDITURE	PROPOSED 2022-23 BUDGET
Executive Administrative Assistant	\$ 7,000
Governing Board members stipend	91,378
Benefits	81,246
Supplies and Materials	22,092
Travel and Conferences	14,943
Mileage Reimbursement	2,000
Dues and Memberships	21,883
Rents, Leases and Repairs	800
Print Services	1,423
Contracted Services	40,703
Election	1,300,000
Legal Services	5,000
Advertising	645
Caterers	13,250
Communications	3,165
Total	\$ 1,605,528

25. Personnel Commission budget for fiscal year FY 2022-23:

APPROVED 2022-23 BUDGET*	
PERSONNEL COMMISSION	
Expenditure	Approved 2022-23 Budget
Administrative Assistant - Classified	\$ 119,080
Director - Classified	173,782
Other Management - Classified	120,516
Other Specialists/Technicians	255,408
Employee Benefits	335,686
Commissioner Benefits	31,094
Materials & Supplies	5,554
Travel & Conferences	4,615
Travel Recruitment	500
Mileage Reimbursement	312
Dues & Memberships	4,565
Print Services	6,877
Contract Services - Other	5,835
Commissioner Stipends	2,400
Advertising	31,836
Caterers	1,000
Contract Services - COVID-19	3,200
Communications - Postage/Courier	100
Cell Phone Stipend Classified	960
Total	\$ 1,103,320

*Approval and adoption of the FY2022-23 Personnel Commission Budget was approved at the Personnel Commission meeting held on May 11, 2022.

County School Service Funds Balance/Reserves

26. SCCOE's reserve includes 4% for Economic Uncertainties in the amount of \$12,264,067 in FY 2022-23. 2% is mandated by the State and an additional 2% per Board Policy #3100.
27. Per Board Policy #3100, if Facilities Fund ending fund balance per prior year unaudited actuals has fallen below \$3M, annual contribution of up to 1% of the total County School Service Fund unrestricted expenditures is assigned in the reserve to the Facilities Fund if the funds are available. This is to provide for the replacement, renovation, and construction of facilities for SCCOE purposes. This condition has been met for FY 2022-23.
28. The \$176K reserve for the Board's Legal Fees Designation will be met in FY 2022-23, FY 2023-24 and FY 2024-25.

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - UNRESTRICTED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2022-23 PROPOSED BUDGET

	Estimated Actual 2021-22*	Proposed Budget 2022-23	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$83,103,969	\$87,267,793	\$4,163,824
Federal Revenue	0	0	0
Other State Revenue	701,699	644,879	(56,820)
Other Local Revenue	9,888,395	12,487,063	2,598,668
TOTAL REVENUES	93,694,063	100,399,735	\$6,705,672
B) EXPENDITURES			
Certificated Salaries	12,021,926	13,821,106	\$1,799,180
Classified Salaries	28,655,599	29,718,768	1,063,169
Employee Benefits	16,678,187	19,419,744	2,741,557
Books and Supplies	3,180,373	2,483,889	(696,484)
Services and Other Operating Expenses	11,904,814	12,610,405	705,591
Capital Outlay	2,916,015	1,522,317	(1,393,698)
Other Outgo	41,621,637	44,355,788	2,734,151
Direct Support/Indirect Costs	(13,249,803)	(14,409,258)	(1,159,455)
TOTAL EXPENDITURES	103,728,748	109,522,759	\$5,794,011
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(10,034,685)	(9,123,024)	\$911,661
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer Out	983,500	976,000	(7,500)
Contributions	(822,333)	(1,152,970)	(330,637)
TOTAL OTHER FINANCING SOURCES/USES	(1,805,833)	(2,128,970)	(\$323,137)
E) NET INCREASE (DECREASE) IN FUND BALANCE	(11,840,518)	(11,251,994)	\$588,524
F) BEGINNING FUND BALANCE	60,139,682	48,299,164	(\$11,840,518)
Property Tax Accounting Adjustment	0	0	
G) ENDING FUND BALANCE	\$48,299,164	\$37,047,170	(\$11,251,994)

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - UNRESTRICTED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2022-23 PROPOSED BUDGET

	Estimated Actual 2021-22*	Proposed Budget 2022-23	Increase/ (Decrease) (C = B - A)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Assigned for:			
Revolving Cash	\$25,000	\$25,000	\$0
Stores	0	0	\$0
All Others	0	0	\$0
b) Restricted	0	0	\$0
c) Committed	0	0	\$0
d) Assigned			
Board Designation (Legal)	176,000	176,000	\$0
Deferred Maintenance	1,825,558	1,825,558	\$0
Facilities	2,164,755	1,342,343	(\$822,412)
Technology & Data Services	9,100,205	6,791,478	(\$2,308,727)
Vacation Liability	3,027,609	3,027,609	\$0
Carryover Unspent Funds	3,448,918		
Lottery Funds	61,679		(\$3,448,918)
EPA Funds	25,938		(\$25,938)
Total Assignments	19,855,662	13,187,988	(\$6,605,995)
e) Reserve:			
State Mandated Reserve	5,690,269	6,132,034	\$441,765
Board Maintained Reserve	5,690,269	6,132,034	441,765
Unassigned Reserve	17,062,965	11,595,115	(5,467,850)
Total Reserve (\$)	28,443,502	23,859,182	(\$4,584,320)
Total Reserve (%)	9.42%	7.78%	-1.64%
ENDING FUND BALANCE (a + b)	\$48,299,164	\$37,047,170	(\$11,190,315)

* Includes prior year carryovers

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF UNRESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2022-23 PROPOSED BUDGET

	Estimated Actual 2021-22*	Proposed Budget 2022-23
A) LCFF SOURCES		
State Aid	\$8,463,400	\$9,803,696
Education Protection Acct (EPA)	57,313	82,000
Property Taxes	195,395,240	203,330,246
Property Taxes Transfer SELPA	(120,811,984)	(125,948,149)
TOTAL LCFF SOURCES	83,103,969	87,267,793
B) FEDERAL REVENUE		
All Other Federal Revenue	0	0
TOTAL FEDERAL REVENUE	0	0
C) OTHER STATE REVENUE		
Mandated Cost Reimbursement	355,242	380,278
State Lottery Revenue	271,791	181,601
All Other State Revenue	74,666	83,000
TOTAL OTHER STATE REVENUE	701,699	644,879
D) OTHER LOCAL REVENUE		
Interest	800,000	936,241
Gains or Losses on Investment	(536,639)	
Other Transfer in From All Other	960	
Interagency Services	6,332,584	5,876,644
All Other Fees & Contract	1,549,200	2,284,389
All Other Local Revenues	670,198	2,819,789
All Other Sales	122,092	170,000
Tuition	950,000	400,000
TOTAL OTHER LOCAL REVENUE	9,888,395	12,487,063
TOTAL UNRESTRICTED GENERAL PURPOSE REVENUES	\$93,694,063	\$100,399,735

* Includes prior year carryovers

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - RESTRICTED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2022-23 PROPOSED BUDGET

	Estimated Actual 2021-22*	Proposed Budget 2022-23	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$81,346,408	\$86,913,038	\$5,566,630
Federal Revenue	53,589,290	52,249,668	(1,339,622)
Other State Revenue	21,288,349	17,430,288	(3,858,061)
Other Local Revenue	34,368,982	27,501,269	(6,867,713)
TOTAL REVENUES	190,593,029	184,094,263	(\$6,498,766)
B) EXPENDITURES			
Certificated Salaries	43,957,257	43,971,679	\$14,422
Classified Salaries	41,735,688	42,885,287	1,149,599
Employee Benefits	38,651,844	50,427,876	11,776,032
Books and Supplies	5,065,098	3,287,432	(1,777,666)
Services and Other Operating Expenses	36,208,418	30,764,499	(5,443,919)
Capital Outlay	6,467,668	6,655,893	188,225
Other Outgo	12,352,855	4,410,118	(7,942,737)
Direct Support/Indirect Costs	12,806,479	13,700,122	893,643
TOTAL EXPENDITURES	197,245,307	196,102,906	(\$1,142,401)
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(6,652,278)	(12,008,643)	(\$5,356,365)
D) OTHER FINANCING SOURCES/USES			
Contributions/Flexibility Transfers	822,333	1,152,970	330,637
TOTAL OTHER FINANCING SOURCES/USES	822,333	1,152,970	\$330,637
E) NET INCREASE (DECREASE) IN FUND BALANCE	(5,829,945)	(10,855,673)	(\$5,025,728)
F) BEGINNING FUND BALANCE	42,688,371	36,858,426	(\$5,829,945)
G) ENDING FUND BALANCE	36,858,426	26,002,753	(\$10,855,673)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Assigned for:			
All Others	0	0	
Total Assignments	0	0	(\$10,855,668)
b) Restricted:			
Carryover of Unspent Funds	36,858,421	26,002,753	(10,855,668)
ENDING FUND BALANCE (a + b)	\$36,858,421	\$26,002,753	(10,855,668)

* Includes prior year carryovers

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2022-23 PROPOSED BUDGET

	Estimated Actual 2021-22*	Proposed Budget 2022-23
A) LCFF SOURCES		
Special Ed Property Tax Transfer	\$81,346,408	\$86,913,038
Total Sources	81,346,408	86,913,038
B) FEDERAL REVENUE		
Special Ed IDEA -Basic	2,371,251	2,182,618
Special Ed IDEA -Preschool	89,482	65,875
Special Ed Discretionary Grants	311,365	22,590
Special Ed Preschool Staff Development	750	692
Special Ed IDEA Early Intervention	813,981	813,981
Special Education Alt Dispute Resolution	67,858	164,100
Head Start Program	23,571,816	29,234,306
Early Head Start	5,650,089	4,904,622
Title I: OYA Admin	269,346	0
Title I: Part A	737,132	893,832
Title I: Part D Delinquent	634,346	674,969
Title I: Migrant Education	8,496,262	8,489,812
Embedded Instruction	50,955	0
Homeless Children & Foster Youth	370,616	272,720
National Science Foundation	170,299	0
CPIN - SCOE Contract	246,312	238,000
ESSA: CSI	932,206	642,994
ESSER	8,304,201	3,325,952
Public Charter Schools Grant	849	0
GEER Learning Loss Mitigation	108,231	0
Pandemic Electronic Ben Xfer	614	0
Title II: Part A Teacher Quality	82,787	37,038
Title III: Limited English Proficiency	85,795	69,264
Title III: Technical Assistance	120,007	150,957
Title IV Student Support	102,740	65,346
TOTAL FEDERAL REVENUE	53,589,290	52,249,668
C) OTHER STATE REVENUE		
Special Education Charter School	451,924	533,138
Special Education All Other State Revenue	4,625,537	3,667,037
Special Education Workability	35,182	141,290
Special Education-Non Public Schools	0	0
Special Education-Non Public Schools	490,593	0
Special Education - SELPA Equip/Supplies	674,367	594,000
Special Education - RLA Administrative Services	1,259,114	1,427,580
Educator Effectiveness Grant	2,035,069	0
IEEEP	3,383,599	683,113
Opportunity Youth Programs	50,052	0
Lottery: Instructional Materials	118,466	72,416
Local Solution Grant	2,000,000	2,000,000
Tobacco Use Prevention Education (TUPE)	1,474,047	1,162,537
Economic Impact Aid (EIA)	0	0
Classified School Employee Teacher Cred	37,816	0
Foster Youth Programs	818,395	563,678

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2022-23 PROPOSED BUDGET

	Estimated Actual 2021-22*	Proposed Budget 2022-23
Covid 19 Funding	2,583,987	221,552
Career Technical Instructional Programs	47,864	0
LCSSP Cohort 4	1,195,512	0
STRS On-Behalf	0	6,363,947
All Other State Revenue	6,820	0
TOTAL OTHER STATE REVENUE	21,288,344	17,430,288

D)

OTHER LOCAL REVENUE

Special Education Trsf Apportionment from District	\$10,018,068	\$7,502,072
Special Ed Non Public Schools Trsf Apportionment from District	3,028,559	3,296,361
Special Ed -San Andreas Regional Center	1,007,360	0
Special Ed - Facilities	12,636	12,636
Special Education - SELPA Equip/Supplies	(972)	0
Special Education - Donations	5,589	0
Community Redevelopment Funds (RDA)	2,500,000	2,500,000
Tuition	504,247	428,050
SELPA Staff Development	8,000	8,000
Walden West All other Fees and Contracts	2,344,000	2,478,610
Walden West Food Service Sales/Leases/Other	49,186	56,100
Walden West Donations	2,750	0
All Other Local Revenue - Teacher Recognition Day	12,250	15,750
All Other Local Revenue - Santa Clara Family Health Plan	221,719	248,598
Cafeteria Profit Sharing	346	0
Superintendent Office Contracts	67,800	0
Interagency Services/LEA's-ETS Training	4,015	0
All Other Fees & Contracts-CPIN Service Fee	1,850	0
All Other Fees & Contracts-Rancho Santiago K12 Workplace	172,818	0
All Other Fees & Contracts-Water Resources - Lead Testing	200	0
All Other Fees & Contracts/Local revenue-CDE CCC Census 2020	4,637	0
All Other Fees & Contracts - Multi County Pilot Eval - SVCF	7,677	0
All Other Fees & Contracts-BSCC Youth Reinvestment Grant	223,257	148,801
All Other Local Revenue - Geolead	86,000	86,000
All Other Local Revenue-Wormenhaven	100,000	100,000
Interagency Services/LEA's-Applicant Fingerprint Services	74,000	50,000
All Other Fees & Contracts-Applicant Fingerprint Services	9,469	9,469
All Other Local Revenue - Artspiration Grant	132,153	0
Interagency Services/LEA's-Inclusion Collaborative	102,140	198,136
All Other Fees & Contracts- Inclusion collaborative	396,054	469,190
All Other Sales- Inclusion Collaborative	22,679	15,000
Interagency Services/LEA's- Educational Services Support	40,315	0
All Other Fees & Contracts-First 5	289,324	194,814
All Other Local Revenue - Silicon Valley Creates	57,778	0
All Other Local Revenue - Dept of Justice Tobacco Grant	215,818	95,504
All Other Local Revenue - Blue Shield CA - Female Youth	10,000	0
All Other Fees and Contracts - VAPA	4,860	0
All Other Local-CCSESA Hewlett	9,605	0
All Other Local-CCSESA Stuart	6,000	0
Interagency Services/LEA's-Library Services	65,194	0

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2022-23 PROPOSED BUDGET

	Estimated Actual 2021-22*	Proposed Budget 2022-23
All Other Local Revenue-Library Services	235	0
All Other Local Revenue-Morgan FF Early Learning	107,168	0
All Other Local Revenue-Packard Foundation Grants	100,170	0
All Other Fees & Contracts - SCIGP	78,550	0
All Other Fees & Contracts - CCSESA PA&Media Svcs	60,000	0
All Other Fees & Contracts - SCC MOU FYSS	549,134	800,000
All Other Fees & Contracts - SCC Behavioral Health	969,549	2,563,813
All Other Fees & Contracts - SCC ALIA Training	62,115	191,585
All Other Fees & Contracts - Go Kids	685,728	766,132
All Other Fees & Contracts - Cabrillo CC District	870,747	196,769
All Other Fees & Contracts - CDBG	759,529	0
All Other Fees & Contracts - Emergency Child Care Bridge Program	137,291	139,381
Interagency Services/LEA's-LPC Training Modules Project	1,568	0
Interagency Services/LEA's-Positive Behavior Intervention	98,250	556,372
All Other Local Revenue - SCC Educational Manager Program	801,049	816,820
All Other Local Revenue - Citizens Broadband Radio Serv	144,120	229,005
All Other Local Revenue - PDG - R Parent Café Work	0	2,400
All Other Local Revenue - Digital Divide program	121,260	0
Educator Prep Donation	7,500	0
All Other Local Revenue - Digital Connectivity	200,000	0
All Other Local Revenue - SCC BOS Food Security Fund	14,167	0
All Other Local Revenue - CETF CSJ Digital Inclusion	272,947	0
All Other Local Revenue - SJPLF - SJ Learns	0	50,063
All Other Local Revenue - SCC Feminine Product Initiative	463,666	0
All Other Local Revenue - Silicon Valley Found Childcare	19,960	0
All Other Local Revenue - Medi-Cal Billing Option	764,252	891,000
All Other Local Revenue - SVCF Steps To Success	42,637	0
All Other Local Revenue - SCC 10,000 Degrees Yerba Buena HS	49,863	0
Interagency Services/LEA's-Educator Preparation Programs	84,750	75,000
All Other Fees & Contracts-Educator Preparation Programs	1,077,389	1,089,725
All Other Fees & Contracts-SCOE CalHope Student Support	157,794	288,292
All Other Fees & Contracts-SVCF Equity Playbook	16,451	0
All Other Local-Title I Juvenile Hall	23,112	0
SVCF IMM	18,674	0
Universal Access Early Child Hd Care	82,425	0
Interagency Services/LEA's-Multilingual & Humanities	26,519	67,660
All Other Fees & Contracts-Multilingual & Humanities	21,100	25,200
All Other Fees & Contracts-Pathway Coord	241,496	0
All Other Local Revenue - Mission College MOU	18,578	0
All Other Local Revenue - SCC Luther Burbank Broadband	100,000	0
All Other Fees & Contracts-SCC Chronic Absenteeism	200,000	0
All Other Local Revenue - SJPLF - SJ Learns	51,063	0
All Other Local Revenue - Bay Area UASI	60,739	0
All Other Fees & Contracts-SCC PHD Contract	52,201	0
All Other Fees & Contracts - K12 SWP Round 4	1,159,256	0
All Other Local Revenue - School Climate	300	0
All Other Fees & Contracts-CDE ELDS/SSEL	903,580	0
All Other Fees & Contracts-Community Engagement	5,000	0

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2022-23 PROPOSED BUDGET

	Estimated Actual 2021-22*	Proposed Budget 2022-23
All Other Fees & Contracts- iSteam Local Revenue	5,000	30,200
Interagency Services/LEA's - iSteam Local Revenue	77,920	104,049
Interagency Services/LEA's - Luther Burbank - CSPP	0	704,712
Interagency Services/LEA's - MTSS District Support	95,110	0
Luther Burbank CSPP	637,183	0
All Other Local-YHW	54,500	0
TOTAL OTHER LOCAL REVENUE	34,368,976	27,501,269
TOTAL CATEGORICAL PROGRAM REVENUES	\$190,593,018	\$184,094,263

* Includes prior year carryovers

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - COMBINED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2022-23 PROPOSED BUDGET

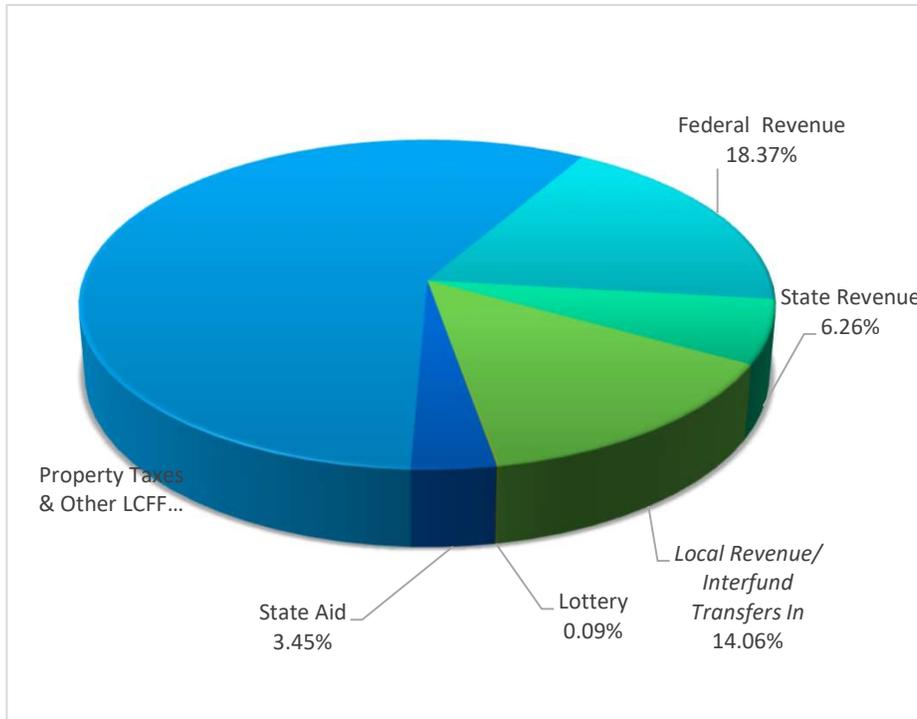
	Estimated Actual 2021-22*	Proposed Budget 2022-23
A) REVENUES		
LCFF Sources	\$164,450,377	\$174,180,831
Federal Revenue	53,589,290	52,249,668
Other State Revenue	21,990,048	18,075,167
Other Local Revenue	44,257,377	39,988,332
TOTAL REVENUES	284,287,092	284,493,998
B) EXPENDITURES		
Certificated Salaries	55,979,183	57,792,785
Classified Salaries	70,391,287	72,604,055
Employee Benefits	55,330,031	69,847,620
Books and Supplies	8,245,471	5,771,321
Services and Other Operating Expenses	48,113,232	43,374,904
Capital Outlay	9,383,683	8,178,210
Other Outgo	53,974,492	48,765,906
Direct Support/Indirect Costs	(443,324)	(709,136)
TOTAL EXPENDITURES	300,974,055	305,625,665
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(16,686,963)	(21,131,667)
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer Out	983,500	976,000
TOTAL OTHER FINANCING SOURCES/USES	(983,500)	(976,000)
E) NET INCREASE (DECREASE) IN FUND BALANCE	(17,670,463)	(22,107,667)
F) BEGINNING FUND BALANCE	102,828,053	85,157,590
Property Tax Accounting Adjustment		
G) ENDING FUND BALANCE	\$85,157,590	\$63,049,923

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - COMBINED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2022-23 PROPOSED BUDGET**

	Estimated Actual 2021-22*	Proposed Budget 2022-23
H) COMPONENTS OF ENDING FUND BALANCE		
a) Nonspendable		
Revolving Cash	\$25,000	\$25,000
Stores/Prepaid Expenditures		
All Others (Accounts Receivable)		
b) Restricted	36,858,426	26,002,753
c) Assigned:		
Board Designation (Legal)	176,000	176,000
Deferred Maintenance	1,825,558	1,825,558
Facilities	2,164,755	1,342,343
Technology & Data Services	9,100,205	6,791,478
Vacation Liability	3,027,609	3,027,609
Carryover Unspent Funds	3,448,918	
Total Assignments (a+b+c)	56,626,471	39,190,741
d) Reserve for Economic Uncertainty:		
State Mandated Reserve	5,690,269	6,132,034
Board Maintained Reserve	5,690,269	6,132,034
e) Unassigned Amount	17,150,583	11,595,115
Total Reserve (\$)	28,531,119	23,859,182
Total Reserve (%)	9.45%	7.78%
ENDING FUND BALANCE (a thru e)	\$85,157,590	\$63,049,923

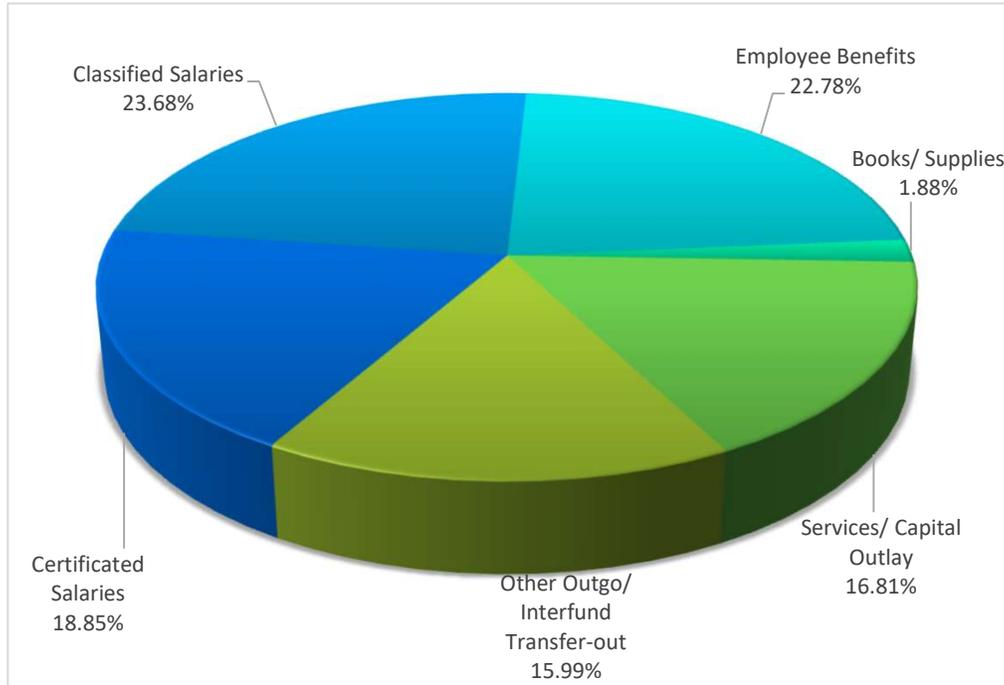
* Includes prior year carryovers

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND SOURCES OF REVENUE
2022-23 PROPOSED BUDGET**



Revenue Category	2022-23	
	Proposed Budget	% of Total
State Aid	\$ 9,803,696	3.45%
Property Taxes & Other LCFF Sources	164,377,135	57.77%
Federal Revenue	52,249,668	18.37%
State Revenue	17,821,150	6.26%
Local Revenue/Interfund Transfer In	39,988,332	14.06%
Lottery	254,017	0.09%
Total Revenue	\$ 284,493,998	100.00%

**SANTA CLARA COUNTY OFFICE OF EDUCATION
 COUNTY SCHOOL SERVICE FUND SOURCES OF EXPENDITURES
 2022-23 PROPOSED BUDGET**



Expenditures Category	2022-23 Proposed Budget	% of Total
Certificated Salaries	\$57,792,785	18.85%
Classified Salaries	72,604,055	23.69%
Employee Benefits	69,847,620	22.78%
Sub-total Salaries & Benefits	200,244,460	65.32%
Books/Supplies	5,771,321	1.88%
Services/Capital Outlay	51,553,114	16.81%
Other Outgo/ Interfund Transfer-out	49,032,770	15.99%
Total Expenditures	\$306,601,665	100.00%

Back-out Return of Property Tax	(44,355,788)
Total Expenditures exclude Return of Property Tax	<u>262,245,877</u>

% of Salaries & Benefit over Total Expenditures exclude Return of Property Tax	<u><u>76.36%</u></u>
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**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-UNRESTRICTED
MULTI-YEAR PROJECTION (MYP)
2022-23 PROPOSED BUDGET**

		Estimated Actual	Proposed Budget	MYP	MYP
		2021-22	2022-23	2023-24	2024-25
REVENUES AND OTHER FINANCING SOURCES					
LCFF Sources	8010-8099	\$83,103,969	\$ 87,267,793	87,267,793	87,267,793
Federal Revenues	8100-8299	-	-	-	-
Other State Revenues	8300-8599	701,699	644,879	644,879	644,879
Other Local Revenues	8600-8799	9,888,395	12,487,063	15,352,899	15,243,405
Other Financing Sources/Transfers In	8900-8999	-	-	-	-
Contributions	8980/8990	(822,333)	(1,152,970)	(801,851)	(683,999)
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$92,871,730	\$ 99,246,765	\$ 102,463,720	\$ 102,472,078
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries					
Base Salaries		\$12,021,926	\$ 13,821,106	\$ 13,821,106	\$ 13,350,874
Step & Column Adjustment				138,211	136,794
Cost-of-Living Adjustment				-	-
Other Adjustments				(608,443)	-
Total Certificated Salaries		\$12,021,926	\$ 13,821,106	\$ 13,350,874	\$ 13,487,668
Classified Salaries					
Base Salaries		\$28,655,599	\$ 29,718,768	\$ 29,718,768	29,139,084
Step & Column Adjustment				297,186	301,565
Cost-of-Living Adjustment				-	-
Other Adjustments				(876,870)	(766,904)
Total Classified Salaries		\$28,655,599	\$ 29,718,768	\$ 29,139,084	\$ 28,673,745
Employee Benefits		\$16,678,187	\$ 19,419,744	\$ 18,724,559	\$ 19,036,502
Books & Supplies		3,180,373	2,483,889	2,427,142	2,623,915
Services & Other Operating Expenses		11,904,814	12,610,405	11,730,090	11,240,895
Capital Outlay		2,916,015	1,522,317	3,460,622	962,317
Other Outgo		41,621,637	44,355,788	44,355,788	44,355,788
Direct Support/Indirect Costs		(13,249,803)	(14,409,258)	(14,034,570)	(13,527,437)
Other Financing Uses/Transfers Out		983,500	976,000	981,750	-
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$104,712,248	\$ 110,498,759	\$ 110,135,339	\$ 106,853,393
NET INCREASE/(DECREASE) IN FUND BALANCE		(\$11,840,518)	\$ (11,251,994)	\$ (7,671,619)	\$ (4,381,315)

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-UNRESTRICTED
MULTI-YEAR PROJECTION (MYP)
2022-23 PROPOSED BUDGET**

	Estimated Actual 2021-22	Proposed Budget 2022-23	MYP 2023-24	MYP 2024-25
BEGINNING FUND BALANCE	\$60,139,682	\$ 48,299,164	\$ 37,047,170	\$ 29,375,551
PROPERTY TAX ACCOUNTING ADJUSTMENT	-	-	-	-
ENDING FUND BALANCE	<u>\$48,299,164</u>	<u>\$37,047,170</u>	<u>\$ 29,375,551</u>	<u>\$ 24,994,236</u>
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Prepaid Expenditures	-	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Board Designation (Legal)	176,000	176,000	176,000	176,000
Facilities	2,164,755	1,342,343	914,734	1,030,546
Deferred Maintenance (FMP)	1,825,558	1,825,558	127,253	127,253
Technology & Data Services	9,100,205	6,791,478	6,164,101	6,016,899
Vacation Liability	3,027,609	3,027,609	3,027,609	3,027,609
Carryover of Unspent Funds	3,448,918	-	-	-
Lottery Funds	61,679	-	-	-
EPA Funds	25,938	-	-	-
Total Assignments	\$ 19,855,662	\$ 13,187,988	\$ 10,434,697	\$ 10,403,307
b) Reserve:				
Reserve for Economic Uncertainties	\$ 11,380,537	\$ 12,264,067	\$ 12,004,529	\$ 11,379,228
Undesignated Reserve	17,062,965	11,595,115	6,936,325	3,211,701
Total Reserve (\$)	\$ 28,443,502	\$ 23,859,182	\$ 18,940,854	\$ 14,590,929
Total Reserve (%)	9.42%	7.78%	6.31%	5.13%
ENDING FUND BALANCE (a + b)	<u>\$ 48,299,164</u>	<u>\$ 37,047,170</u>	<u>\$ 29,375,551</u>	<u>\$ 24,994,236</u>

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-RESTRICTED
MULTI-YEAR PROJECTION
2022-23 PROPOSED BUDGET

		Estimated Actual	Proposed Budget	MYP	MYP
		2021-22	2022-23	2023-24	2024-25
REVENUES AND OTHER FINANCING SOURCES					
LCFF Sources	8010-8099	\$ 81,346,408	\$ 86,913,038	\$ 87,601,617	\$ 88,201,965
Federal Revenues	8100-8299	53,589,290	52,249,668	52,009,147	\$ 48,660,928
Other State Revenues	8300-8599	21,288,349	17,430,288	15,675,689	\$ 15,007,232
Other Local Revenues	8600-8799	34,368,982	27,501,269	25,103,692	\$ 25,237,412
Other Financing Sources/Transfers In	8900-8999	-	-	-	\$ -
Contributions	8980/8990	822,333	1,152,970	801,851	\$ 683,999
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 191,415,362	\$ 185,247,233	\$ 181,191,996	\$ 177,791,536
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries					
Base Salaries		\$ 43,957,257	\$ 43,971,679	\$ 43,971,679	\$ 42,606,764
Step & Column Adjustment				439,718	\$ 426,066
Cost-of-Living Adjustment				-	\$ -
Other Adjustments				(1,804,633)	\$ (1,767,145)
Total Certificated Salaries		\$ 43,957,257	\$ 43,971,679	\$ 42,606,764	\$ 41,265,685
Classified Salaries					
Base Salaries		\$ 41,735,688	\$ 42,885,287	\$ 42,885,287	\$ 42,255,032
Step & Column Adjustment				428,852	\$ 422,549
Cost-of-Living Adjustment				-	\$ -
Other Adjustments				(1,059,107)	\$ (681,652)
Total Classified Salaries		\$ 41,735,688	\$ 42,885,287	\$ 42,255,032	\$ 41,995,929
Employee Benefits		\$ 38,651,844	\$ 50,427,876	\$ 49,376,466	\$ 48,346,870
Books & Supplies		5,065,098	3,287,432	2,351,172	\$ 2,334,720
Services & Other Operating Expenses		36,208,418	30,764,499	27,730,492	\$ 25,608,282
Capital Outlay		6,467,668	6,655,893	8,472,000	\$ 1,397,000
Other Outgo		12,352,855	4,410,118	3,860,522	\$ 3,860,522
Direct Support/Indirect Costs		12,806,479	13,700,122	13,325,434	\$ 12,818,301
Other Financing Uses/Transfers Out		-	-	-	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 197,245,307	\$ 196,102,906	\$ 189,977,882	\$ 177,627,309
NET INCREASE/(DECREASE) IN FUND BALANCE		(5,829,945)	(10,855,673)	(8,785,886)	164,227

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-RESTRICTED
MULTI-YEAR PROJECTION
2022-23 PROPOSED BUDGET**

	Estimated Actual 2021-22	Proposed Budget 2022-23	MYP 2023-24	MYP 2024-25
BEGINNING FUND BALANCE	\$ 42,688,371	\$ 36,858,426	\$ 26,002,753	\$ 17,216,867
ENDING FUND BALANCE	\$ 36,858,426	\$ 26,002,753	\$ 17,216,867	\$ 17,381,094
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ -	\$ -	\$ -	\$ -
Stores/Prepaid Expenditures	-	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Carryover of Unspent Funds	36,858,426	26,002,753	17,216,867	17,381,094
Total Assignments	\$ 36,858,426	\$ 26,002,753	\$ 17,216,867	\$ 17,381,094
b) Reserve:				
Reserve for Economic Uncertainties	\$ -	\$ -	\$ -	\$ -
Undesignated Reserve	-	-	-	-
Total Reserve (\$)	\$ -	\$ -	\$ -	\$ -
Total Reserve (%)	0.00%	0.00%	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$ 36,858,426	\$ 26,002,753	\$ 17,216,867	\$ 17,381,094

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-COMBINED
MULTI-YEAR PROJECTION
2022-23 PROPOSED BUDGET

	Estimated Actual 2021-22	Proposed Budget 2022-23	MYP 2023-24	MYP 2024-25
REVENUES AND OTHER FINANCING SOURCES				
LCFF Sources	\$ 164,450,377	\$ 174,180,831	\$ 174,869,410	\$ 175,469,758
Federal Revenues	53,589,290	52,249,668	52,009,147	48,660,928
Other State Revenues	21,990,048	18,075,167	16,320,568	15,652,111
Other Local Revenues	44,257,377	39,988,332	40,456,591	40,480,817
Other Financing Sources/Transfers In	-	-	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 284,287,092	\$ 284,493,998	\$ 283,655,716	\$ 280,263,614
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	\$ 55,979,183	\$ 57,792,785	\$ 57,792,785	\$ 55,957,638
Step & Column Adjustments			577,929	562,860
COLA			-	-
Other Adjustments			(2,413,076)	(1,767,145)
Total Certificated Salaries	\$ 55,979,183	\$ 57,792,785	\$ 55,957,638	\$ 54,753,353
Classified Salaries				
Base Salaries	\$ 70,391,287	\$ 72,604,055	\$ 72,604,055	\$ 71,394,116
Step & Column Adjustments			726,038	724,114
COLA			-	-
Other Adjustments			(1,935,977)	(1,448,556)
Total Classified Salaries	\$ 70,391,287	\$ 72,604,055	\$ 71,394,116	\$ 70,669,674
Employee Benefits	\$ 55,330,031	\$ 69,847,620	\$ 68,101,025	\$ 67,383,372
Books & Supplies	8,245,471	5,771,321	4,778,314	4,958,635
Services & Other Operating Expenses	48,113,232	43,374,904	39,460,582	36,849,177
Capital Outlay	9,383,683	8,178,210	11,932,622	2,359,317
Other Outgo	53,974,492	48,765,906	48,216,310	48,216,310
Direct Support/Indirect Costs	(443,324)	(709,136)	(709,136)	(709,136)
Other Financing Uses/Transfers Out	983,500	976,000	981,750	-
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 301,957,555	\$ 306,601,665	\$ 300,113,221	\$ 284,480,702
NET INCREASE/(DECREASE) IN FUND BALANCE	(17,670,463)	(22,107,667)	(16,457,505)	(4,217,088)

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-COMBINED
MULTI-YEAR PROJECTION
2022-23 PROPOSED BUDGET**

	Estimated Actual 2021-22	Proposed Budget 2022-23	MYP 2023-24	MYP 2024-25
BEGINNING FUND BALANCE	\$ 102,828,053	\$ 85,157,590	\$ 63,049,923	\$ 46,592,418
PROPERTY TAX ACCOUNTING ADJUSTMENT	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 85,157,590	\$ 63,049,923	\$ 46,592,418	\$ 42,375,330
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Stores/Prepaid Expenditures	-	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Board Designation (Legal)	176,000	176,000	176,000	176,000
Facilities	2,164,755	1,342,343	914,734	1,030,546
Deferred Maintenance (FMP)	1,825,558	1,825,558	127,253	127,253
Technology & Data Services	9,100,205	6,791,478	6,164,101	6,016,899
Vacation Liability	3,027,609	3,027,609	3,027,609	3,027,609
Carryover of Unspent Funds	40,394,961	26,002,753	17,216,867	17,381,094
Total Assignments	\$ 56,626,470	\$ 39,190,741	\$ 27,651,564	\$ 27,784,401
b) Reserve:				
Reserve for Economic Uncertainties	\$ 11,380,537	\$ 12,264,067	\$ 12,004,529	\$ 11,379,228
Undesignated Reserve	17,062,965	11,595,115	6,936,325	3,211,701
Total Reserve (\$)	\$ 28,443,502	\$ 23,859,182	\$ 18,940,854	\$ 14,590,929
Total Reserve (%)	9.42%	7.78%	6.31%	5.13%
ENDING FUND BALANCE (a + b)	\$ 85,157,590	\$ 63,049,923	\$ 46,592,418	\$ 42,375,330

SANTA CLARA COUNTY OFFICE OF EDUCATION
SPECIAL EDUCATION PASS-THROUGH FUND (FUND 100)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2022-23 PROPOSED BUDGET

	Estimated Actual 2021-22	Proposed Budget 2022-23
A) REVENUES		
LCFF Sources	\$0	\$0
Federal Revenue	58,523,573	28,702,289
Other State Revenue	24,004,103	24,411,302
Other Local Revenue	1,283,638	0
TOTAL REVENUES	83,811,314	53,113,591
B) EXPENDITURES		
Certificated Salaries	0	0
Classified Salaries	0	0
Employee Benefits	0	0
Books and Supplies	0	0
Services and Other Operating Expenses	0	0
Capital Outlay	0	0
Other Outgo	83,811,314	53,113,591
Direct Support/Indirect Costs	0	0
TOTAL EXPENDITURES	83,811,314	53,113,591
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	0	0
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	0	0
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0
E) NET INCREASE (DECREASE) IN FUND BALANCE	0	0
F) BEGINNING FUND BALANCE	372	372
G) ENDING FUND BALANCE	372	372
H) COMPONENTS OF ENDING FUND BALANCE		
a) Assigned for:		
Revolving Cash	0	0
Stores	0	0
Prepaid Expenditures	0	0
All Others	0	0
b) Restricted	372	372
c) Committed	0	0
d) Assigned	0	0
Total Assignments	372	372
e) Reserve:		
State Mandated Reserve	0	0
Board Maintained Reserve	0	0
Unassigned Reserve	0	0
Total Reserve (\$)	0	0
Total Reserve (%)	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$372	\$372

**SANTA CLARA COUNTY OFFICE OF EDUCATION
CHILD DEVELOPMENT FUND (FUND 120)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2022-23 PROPOSED BUDGET**

	Estimated Actual 2021-22	Proposed Budget 2022-23
A) REVENUES		
LCFF Sources	\$0	\$0
Federal Revenue	2,338,260	2,122,742
Other State Revenue	6,317,734	12,995,897
Other Local Revenue	65,759	0
TOTAL REVENUES	8,721,753	15,118,639
B) EXPENDITURES		
Certificated Salaries	1,078,786	1,175,299
Classified Salaries	1,744,156	2,012,886
Employee Benefits	1,454,489	1,747,112
Books and Supplies	182,280	361,075
Services and Other Operating Expenses	2,980,056	9,113,131
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	443,324	709,136
TOTAL EXPENDITURES	7,883,091	15,118,639
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	838,662	0
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	0	0
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0
E) NET INCREASE (DECREASE) IN FUND BALANCE	838,662	0
F) BEGINNING FUND BALANCE	1,009,053	1,847,715
G) ENDING FUND BALANCE	1,847,715	1,847,715
H) COMPONENTS OF ENDING FUND BALANCE		
a) Assigned for:		
Revolving Cash	0	0
Stores	0	0
Prepaid Expenditures	0	0
All Others	0	0
b) Restricted	1,847,715	1,847,715
c) Committed	0	0
d) Assigned	0	0
Total Assignments	1,847,715	1,847,715
e) Reserve:		
State Mandated Reserve	0	0
Board Maintained Reserve	0	0
Unassigned Reserve	0	0
Total Reserve (\$)	0	0
Total Reserve (%)	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$1,847,715	\$1,847,715

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL FACILITIES FUND (FUND 350)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2022-23 PROPOSED BUDGET

	Estimated Actual 2021-22	Proposed Budget 2022-23
A) REVENUES		
LCFF Sources	\$0	\$0
Federal Revenue	0	0
Other State Revenue	0	0
Other Local Revenue	0	0
TOTAL REVENUES	0	0
B) EXPENDITURES		
Certificated Salaries	0	0
Classified Salaries	0	0
Employee Benefits	0	0
Books and Supplies	0	0
Services and Other Operating Expenses	0	0
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
TOTAL EXPENDITURES	0	0
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	0	0
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	0	0
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0
E) NET INCREASE (DECREASE) IN FUND BALANCE	0	0
F) BEGINNING FUND BALANCE	6	6
G) ENDING FUND BALANCE	6	6
H) COMPONENTS OF ENDING FUND BALANCE		
a) Assigned for:		
Revolving Cash	0	0
Stores	0	0
Prepaid Expenditures	0	0
All Others	0	0
b) Restricted	6	6
c) Committed	0	0
d) Assigned	0	0
Total Assignments	6	6
e) Reserve:		
State Mandated Reserve	0	0
Board Maintained Reserve	0	0
Unassigned Reserve	0	0
Total Reserve (\$)	0	0
Total Reserve (%)	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$6	\$6

SANTA CLARA COUNTY OFFICE OF EDUCATION
DEBT SERVICE FUND (FUND 560)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2022-23 PROPOSED BUDGET

	Estimated Actual 2021-22	Proposed Budget 2022-23
A) REVENUES		
LCFF Sources	\$0	\$0
Federal Revenue	0	0
Other State Revenue	0	0
Other Local Revenue	0	0
TOTAL REVENUES	\$0	\$0
B) EXPENDITURES		
Certificated Salaries	\$0	\$0
Classified Salaries	0	0
Employee Benefits	0	0
Books and Supplies	0	0
Services and Other Operating Expenses	0	0
Capital Outlay	0	0
Other Outgo	983,500	976,000
Direct Support/Indirect Costs	0	0
TOTAL EXPENDITURES	\$983,500	\$976,000
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(\$983,500)	(\$976,000)
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	\$983,500	\$976,000
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$983,500	\$976,000
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$0	\$0
F) BEGINNING FUND BALANCE	\$1	\$1
G) ENDING FUND BALANCE	\$1	\$1
H) COMPONENTS OF ENDING FUND BALANCE		
a) Assigned for:		
Revolving Cash	\$0	\$0
Stores	0	0
Prepaid Expenditures	0	0
All Others	0	0
b) Restricted	1	1
c) Committed	0	0
d) Assigned	0	0
Total Assignments	\$1	\$1
e) Reserve:		
State Mandated Reserve	\$0	\$0
Board Maintained Reserve	0	0
Unassigned Reserve	0	0
Total Reserve (\$)	\$0	\$0
Total Reserve (%)	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$1	\$1

SANTA CLARA COUNTY OFFICE OF EDUCATION
SELF-INSURANCE FUND (FUND 670)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2022-23 PROPOSED BUDGET

	Estimated Actual 2021-22	Proposed Budget 2022-23
A) REVENUES		
LCFF Sources	\$0	\$0
Federal Revenue	0	0
Other State Revenue	0	0
Other Local Revenue	5,309,111	6,935,377
TOTAL REVENUES	\$5,309,111	\$6,935,377
B) EXPENDITURES		
Certificated Salaries	\$0	\$0
Classified Salaries	226,086	244,299
Employee Benefits	100,746	119,594
Books and Supplies	11,118	67,840
Services and Other Operating Expenses	5,153,369	9,085,200
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
TOTAL EXPENDITURES	\$5,491,319	\$9,516,933
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(\$182,208)	(\$2,581,556)
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	\$0	\$0
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	(\$182,208)	(\$2,581,556)
F) BEGINNING FUND BALANCE	\$19,055,917	\$18,873,709
G) ENDING FUND BALANCE	\$18,873,709	\$16,292,153
H) COMPONENTS OF ENDING FUND BALANCE		
a) Assigned for:		
Revolving Cash	\$0	\$0
Stores	0	0
Prepaid Expenditures	0	0
All Others	0	0
b) Restricted	0	0
c) Committed	0	0
d) Assigned	0	0
Total Assignments	\$0	\$0
e) Reserve:		
State Mandated Reserve	\$0	\$0
Board Maintained Reserve	0	0
Unassigned Reserve	18,873,709	16,292,153
Total Reserve (\$)	\$18,873,709	\$16,292,153
Total Reserve (%)	6.25%	5.31%
ENDING FUND BALANCE (a + b)	\$18,873,709	\$16,292,153

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

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

Public Hearing:

Adoption Date: June 15, 2022

Place: Santa Clara County Office of
Education

Signed: _____

Date: June 08, 2022

Clerk/Secretary of
the County Board

Time: 05:00 PM

(Original signature
required)

Contact person for additional information on the budget reports:

Name: Niti Sharma

Title: Director, Internal Business
Services

Telephone: 408-453-6623

E-mail: NSharma@sccoe.org

To update our mailing database, please complete the following:

Superintendent's
Name: Mary Ann Dewan, Ph.D

Chief Business
Official's Name: Stephanie Gomez

CBO's Title: Chief Business Officer

CBO's
Telephone: 408-453-6519

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1a	Average Daily Attendance (ADA) - County Operations Grant	Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.	X	
1b	ADA - County Programs	Projected ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.		X

4a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
4b	Other Expenditures	Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
5	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
7	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements? If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1)		X

		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year? Approval date for adoption of the LCAP or approval of an update to the LCAP: 		X
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	83,103,969.00	81,346,408.00	164,450,377.00	87,267,793.00	86,913,038.00	174,180,831.00	5.9%
2) Federal Revenue		8100-8299	0.00	53,589,290.00	53,589,290.00	0.00	52,249,668.00	52,249,668.00	-2.5%
3) Other State Revenue		8300-8599	701,699.00	21,288,349.00	21,990,048.00	644,879.00	17,430,288.00	18,075,167.00	-17.8%
4) Other Local Revenue		8600-8799	9,888,395.00	34,368,982.00	44,257,377.00	12,487,063.00	27,501,269.00	39,988,332.00	-9.6%
5) TOTAL, REVENUES			93,694,063.00	190,593,029.00	284,287,092.00	100,399,735.00	184,094,263.00	284,493,998.00	0.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	12,021,926.00	43,957,257.00	55,979,183.00	13,821,106.00	43,971,679.00	57,792,785.00	3.2%
2) Classified Salaries		2000-2999	28,655,599.00	41,735,688.00	70,391,287.00	29,718,768.00	42,885,287.00	72,604,055.00	3.1%
3) Employee Benefits		3000-3999	16,678,187.00	38,651,844.00	55,330,031.00	19,419,744.00	50,427,876.00	69,847,620.00	26.2%
4) Books and Supplies		4000-4999	3,180,373.00	5,065,098.00	8,245,471.00	2,483,889.00	3,287,432.00	5,771,321.00	-30.0%
5) Services and Other Operating Expenditures		5000-5999	11,904,814.00	36,208,418.00	48,113,232.00	12,610,405.00	30,764,499.00	43,374,904.00	-9.8%
6) Capital Outlay		6000-6999	2,916,015.00	6,467,668.00	9,383,683.00	1,522,317.00	6,655,893.00	8,178,210.00	-12.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	41,621,637.00	12,352,855.00	53,974,492.00	44,355,788.00	4,410,118.00	48,765,906.00	-9.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(13,249,803.00)	12,806,479.00	(443,324.00)	(14,409,258.00)	13,700,122.00	(709,136.00)	60.0%
9) TOTAL, EXPENDITURES			103,728,748.00	197,245,307.00	300,974,055.00	109,522,759.00	196,102,906.00	305,625,665.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,034,685.00)	(6,652,278.00)	(16,686,963.00)	(9,123,024.00)	(12,008,643.00)	(21,131,667.00)	26.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	983,500.00	0.00	983,500.00	976,000.00	0.00	976,000.00	-0.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(822,333.00)	822,333.00	0.00	(1,152,970.00)	1,152,970.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,805,833.00)	822,333.00	(983,500.00)	(2,128,970.00)	1,152,970.00	(976,000.00)	-0.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,840,518.00)	(5,829,945.00)	(17,670,463.00)	(11,251,994.00)	(10,855,673.00)	(22,107,667.00)	25.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	60,139,681.82	42,688,371.17	102,828,052.99	48,299,163.82	36,858,426.17	85,157,589.99	-17.2%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,139,681.82	42,688,371.17	102,828,052.99	48,299,163.82	36,858,426.17	85,157,589.99	-17.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,139,681.82	42,688,371.17	102,828,052.99	48,299,163.82	36,858,426.17	85,157,589.99	-17.2%
2) Ending Balance, June 30 (E + F1e)			48,299,163.82	36,858,426.17	85,157,589.99	37,047,169.82	26,002,753.17	63,049,922.99	-26.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	36,858,426.17	36,858,426.17	0.00	26,002,753.17	26,002,753.17	-29.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	19,830,662.48	0.00	19,830,662.48	13,162,988.00	0.00	13,162,988.00	-33.6%
Board Designation	0000	9780	176,000.00		176,000.00			0.00	
Facilities	0000	9780	2,164,755.00		2,164,755.00			0.00	
Deferred Maintenance	0000	9780	1,825,558.00		1,825,558.00			0.00	
Technology and Data Services	0000	9780	9,100,205.00		9,100,205.00			0.00	
Vacation Liability	0000	9780	3,027,609.00		3,027,609.00			0.00	
Carryover of Unspent Funds	0000	9780	3,448,918.00		3,448,918.00			0.00	
Lottery Funds	1100	9780	61,679.48		61,679.48			0.00	
EPA Funds	1400	9780	25,938.00		25,938.00			0.00	
Board Designation (Legal)	0000	9780			0.00	176,000.00		176,000.00	
Facilities	0000	9780			0.00	1,342,343.00		1,342,343.00	
Deferred Maintenance	0000	9780			0.00	1,825,558.00		1,825,558.00	
Technology and Data Services	0000	9780			0.00	6,791,478.00		6,791,478.00	
Vacation Liability	0000	9780			0.00	3,027,609.00		3,027,609.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,380,537.00	0.00	11,380,537.00	12,264,067.00	0.00	12,264,067.00	7.8%
Unassigned/Unappropriated Amount		9790	17,062,964.34	0.00	17,062,964.34	11,595,114.82	0.00	11,595,114.82	-32.0%

G. ASSETS

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
1) Cash									
a) in County Treasury		9110	108,165,964.87	22,516,165.29	130,682,130.16				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	709.00	47,612.13	48,321.13				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	(709.00)	(47,612.13)	(48,321.13)				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	(2,047,298.23)	(940,767.36)	(2,988,065.59)				
4) Due from Grantor Government		9290	0.00	2,193,380.99	2,193,380.99				
5) Due from Other Funds		9310	(29,447.12)	0.00	(29,447.12)				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			106,114,219.52	23,768,778.92	129,882,998.44				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	6,030,443.95	29,564.91	6,060,008.86				
2) Due to Grantor Governments		9590	0.00	(871,673.16)	(871,673.16)				
3) Due to Other Funds		9610	(980,000.00)	0.00	(980,000.00)				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,211,348.64	1,211,348.64				
6) TOTAL, LIABILITIES			5,050,443.95	369,240.39	5,419,684.34				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			101,063,775.57	23,399,538.53	124,463,314.10				
LCFF SOURCES									
Principal Apportionment									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
State Aid - Current Year		8011	8,463,400.00	0.00	8,463,400.00	9,803,696.00	0.00	9,803,696.00	15.8%
Education Protection Account State Aid - Current Year		8012	57,313.00	0.00	57,313.00	82,000.00	0.00	82,000.00	43.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	665,582.00	0.00	665,582.00	650,700.00	0.00	650,700.00	-2.2%
Timber Yield Tax		8022	189.00	0.00	189.00	189.00	0.00	189.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	168,553,273.00	0.00	168,553,273.00	178,144,170.00	0.00	178,144,170.00	5.7%
Unsecured Roll Taxes		8042	10,669,162.00	0.00	10,669,162.00	10,586,365.00	0.00	10,586,365.00	-0.8%
Prior Years' Taxes		8043	1,732.00	0.00	1,732.00	878.00	0.00	878.00	-49.3%
Supplemental Taxes		8044	3,232,950.00	0.00	3,232,950.00	2,717,400.00	0.00	2,717,400.00	-15.9%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,283,000.00	0.00	11,283,000.00	10,571,100.00	0.00	10,571,100.00	-6.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			202,926,601.00	0.00	202,926,601.00	212,556,498.00	0.00	212,556,498.00	4.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	81,226.00	0.00	81,226.00	0.00	0.00	0.00	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	908,126.00	0.00	908,126.00	659,444.00	0.00	659,444.00	-27.4%
Property Taxes Transfers		8097	(120,811,984.00)	81,346,408.00	(39,465,576.00)	(125,948,149.00)	86,913,038.00	(39,035,111.00)	-1.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			83,103,969.00	81,346,408.00	164,450,377.00	87,267,793.00	86,913,038.00	174,180,831.00	5.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,371,251.00	2,371,251.00	0.00	2,182,618.00	2,182,618.00	-8.0%
Special Education Discretionary Grants		8182	0.00	1,334,391.00	1,334,391.00	0.00	1,067,238.00	1,067,238.00	-20.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	246,312.00	246,312.00	0.00	238,000.00	238,000.00	-3.4%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,167,669.00	1,167,669.00		977,208.00	977,208.00	-16.3%
Title I, Part D, Local Delinquent Programs	3025	8290		634,346.00	634,346.00		674,969.00	674,969.00	6.4%
Title II, Part A, Supporting Effective Instruction	4035	8290		82,787.00	82,787.00		37,038.00	37,038.00	-55.3%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		85,795.00	85,795.00		69,264.00	69,264.00	-19.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		849.00	849.00		0.00	0.00	-100.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		9,845,249.00	9,845,249.00		9,538,453.00	9,538,453.00	-3.1%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	37,820,641.00	37,820,641.00	0.00	37,464,880.00	37,464,880.00	-0.9%
TOTAL, FEDERAL REVENUE			0.00	53,589,290.00	53,589,290.00	0.00	52,249,668.00	52,249,668.00	-2.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		2,900,598.00	2,900,598.00		2,418,042.00	2,418,042.00	-16.6%
Prior Years	6500	8319		157,698.00	157,698.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,667,037.00	3,667,037.00	0.00	3,667,037.00	3,667,037.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	355,242.00	0.00	355,242.00	380,278.00	0.00	380,278.00	7.0%
Lottery - Unrestricted and Instructional Materials		8560	271,791.00	118,466.00	390,257.00	181,601.00	72,416.00	254,017.00	-34.9%
Tax Relief Subventions									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		1,474,050.00	1,474,050.00		1,162,537.00	1,162,537.00	-21.1%
California Clean Energy Jobs Act	6230	8590		6,820.00	6,820.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		47,864.00	47,864.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	74,666.00	12,915,816.00	12,990,482.00	83,000.00	10,110,256.00	10,193,256.00	-21.5%
TOTAL, OTHER STATE REVENUE			701,699.00	21,288,349.00	21,990,048.00	644,879.00	17,430,288.00	18,075,167.00	-17.8%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	2,500,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	34,911.00	34,911.00	0.00	42,100.00	42,100.00	20.6%
All Other Sales		8639	122,092.00	36,954.00	159,046.00	170,000.00	29,000.00	199,000.00	25.1%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	800,000.00	0.00	800,000.00	936,241.00	0.00	936,241.00	17.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(536,639.00)	0.00	(536,639.00)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	6,332,584.00	742,379.00	7,074,963.00	5,876,644.00	1,763,929.00	7,640,573.00	8.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,549,200.00	12,339,825.00	13,889,025.00	2,284,389.00	9,292,546.00	11,576,935.00	-16.6%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	670,198.00	5,164,039.00	5,834,237.00	2,819,789.00	2,647,211.00	5,467,000.00	-6.3%
Tuition		8710	950,000.00	504,247.00	1,454,247.00	400,000.00	428,050.00	828,050.00	-43.1%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		13,046,627.00	13,046,627.00		10,798,433.00	10,798,433.00	-17.2%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	960.00	0.00	960.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			9,888,395.00	34,368,982.00	44,257,377.00	12,487,063.00	27,501,269.00	39,988,332.00	-9.6%
TOTAL, REVENUES			93,694,063.00	190,593,029.00	284,287,092.00	100,399,735.00	184,094,263.00	284,493,998.00	0.1%
CERTIFICATED SALARIES									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Certificated Teachers' Salaries		1100	3,481,578.00	24,808,184.00	28,289,762.00	3,522,376.00	24,406,412.00	27,928,788.00	-1.3%
Certificated Pupil Support Salaries		1200	382,581.00	7,653,515.00	8,036,096.00	413,428.00	9,194,979.00	9,608,407.00	19.6%
Certificated Supervisors' and Administrators' Salaries		1300	7,911,106.00	8,398,410.00	16,309,516.00	9,715,638.00	9,029,952.00	18,745,590.00	14.9%
Other Certificated Salaries		1900	246,661.00	3,097,148.00	3,343,809.00	169,664.00	1,340,336.00	1,510,000.00	-54.8%
TOTAL, CERTIFICATED SALARIES			12,021,926.00	43,957,257.00	55,979,183.00	13,821,106.00	43,971,679.00	57,792,785.00	3.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	159,356.00	21,971,530.00	22,130,886.00	190,653.00	22,409,733.00	22,600,386.00	2.1%
Classified Support Salaries		2200	3,476,121.00	8,457,453.00	11,933,574.00	3,714,442.00	9,778,080.00	13,492,522.00	13.1%
Classified Supervisors' and Administrators' Salaries		2300	9,365,083.00	2,058,591.00	11,423,674.00	9,692,362.00	1,686,264.00	11,378,626.00	-0.4%
Clerical, Technical and Office Salaries		2400	14,305,423.00	6,340,526.00	20,645,949.00	15,161,664.00	6,561,501.00	21,723,165.00	5.2%
Other Classified Salaries		2900	1,349,616.00	2,907,588.00	4,257,204.00	959,647.00	2,449,709.00	3,409,356.00	-19.9%
TOTAL, CLASSIFIED SALARIES			28,655,599.00	41,735,688.00	70,391,287.00	29,718,768.00	42,885,287.00	72,604,055.00	3.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,907,355.00	6,736,737.00	8,644,092.00	2,529,078.00	14,412,352.00	16,941,430.00	96.0%
PERS		3201-3202	6,159,086.00	8,980,194.00	15,139,280.00	7,550,692.00	11,148,933.00	18,699,625.00	23.5%
OASDI/Medicare/Alternative		3301-3302	2,323,903.00	3,887,458.00	6,211,361.00	2,448,927.00	4,034,376.00	6,483,303.00	4.4%
Health and Welfare Benefits		3401-3402	5,676,542.00	15,682,183.00	21,358,725.00	6,222,760.00	17,214,843.00	23,437,603.00	9.7%
Unemployment Insurance		3501-3502	199,214.00	421,274.00	620,488.00	217,899.00	435,571.00	653,470.00	5.3%
Workers' Compensation		3601-3602	413,360.00	2,943,998.00	3,357,358.00	450,388.00	3,181,801.00	3,632,189.00	8.2%
OPEB, Allocated		3701-3702	(1,453.00)	0.00	(1,453.00)	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	180.00	0.00	180.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			16,678,187.00	38,651,844.00	55,330,031.00	19,419,744.00	50,427,876.00	69,847,620.00	26.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,975.00	12,967.00	15,942.00	42,000.00	3,394.00	45,394.00	184.7%
Books and Other Reference Materials		4200	23,965.00	64,001.00	87,966.00	104,447.00	35,157.00	139,604.00	58.7%
Materials and Supplies		4300	2,501,110.00	3,477,127.00	5,978,237.00	1,834,205.00	2,583,981.00	4,418,186.00	-26.1%
Noncapitalized Equipment		4400	646,702.00	1,507,679.00	2,154,381.00	500,037.00	660,900.00	1,160,937.00	-46.1%
Food		4700	5,621.00	3,324.00	8,945.00	3,200.00	4,000.00	7,200.00	-19.5%
TOTAL, BOOKS AND SUPPLIES			3,180,373.00	5,065,098.00	8,245,471.00	2,483,889.00	3,287,432.00	5,771,321.00	-30.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	22,163,202.00	22,163,202.00	125,000.00	14,164,269.00	14,289,269.00	-35.5%
Travel and Conferences		5200	285,892.00	502,472.00	788,364.00	617,810.00	809,174.00	1,426,984.00	81.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Dues and Memberships		5300	185,723.00	26,592.00	212,315.00	238,542.00	27,814.00	266,356.00	25.5%
Insurance		5400 - 5450	2,895,863.00	40,035.00	2,935,898.00	630,360.00	0.00	630,360.00	-78.5%
Operations and Housekeeping Services		5500	1,019,434.00	823,630.00	1,843,064.00	897,757.00	981,353.00	1,879,110.00	2.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	940,745.00	753,695.00	1,694,440.00	890,228.00	892,191.00	1,782,419.00	5.2%
Transfers of Direct Costs		5710	(2,685,604.00)	2,685,604.00	0.00	(2,630,243.00)	2,630,243.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(203,343.00)	187,262.00	(16,081.00)	(272,893.00)	183,062.00	(89,831.00)	458.6%
Professional/Consulting Services and Operating Expenditures		5800	8,399,971.00	8,696,866.00	17,096,837.00	11,568,883.00	10,716,000.00	22,284,883.00	30.3%
Communications		5900	1,066,133.00	329,060.00	1,395,193.00	544,961.00	360,393.00	905,354.00	-35.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,904,814.00	36,208,418.00	48,113,232.00	12,610,405.00	30,764,499.00	43,374,904.00	-9.8%
CAPITAL OUTLAY									
Land		6100	0.00	30,592.00	30,592.00	0.00	10,000.00	10,000.00	-67.3%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,363,854.00	4,756,278.00	7,120,132.00	550,000.00	5,898,893.00	6,448,893.00	-9.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	474,489.00	1,671,798.00	2,146,287.00	662,925.00	432,570.00	1,095,495.00	-49.0%
Equipment Replacement		6500	77,672.00	9,000.00	86,672.00	309,392.00	314,430.00	623,822.00	619.8%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,916,015.00	6,467,668.00	9,383,683.00	1,522,317.00	6,655,893.00	8,178,210.00	-12.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	1,161,595.00	1,161,595.00	0.00	1,526,645.00	1,526,645.00	31.4%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	13,609.00	13,609.00	0.00	12,298.00	12,298.00	-9.6%
All Other Transfers Out to All Others		7299	41,621,637.00	11,177,651.00	52,799,288.00	44,355,788.00	2,871,175.00	47,226,963.00	-10.6%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			41,621,637.00	12,352,855.00	53,974,492.00	44,355,788.00	4,410,118.00	48,765,906.00	-9.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(12,806,479.00)	12,806,479.00	0.00	(13,700,122.00)	13,700,122.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(443,324.00)	0.00	(443,324.00)	(709,136.00)	0.00	(709,136.00)	60.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(13,249,803.00)	12,806,479.00	(443,324.00)	(14,409,258.00)	13,700,122.00	(709,136.00)	60.0%
TOTAL, EXPENDITURES			103,728,748.00	197,245,307.00	300,974,055.00	109,522,759.00	196,102,906.00	305,625,665.00	1.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	983,500.00	0.00	983,500.00	976,000.00	0.00	976,000.00	-0.8%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(b) TOTAL, INTERFUND TRANSFERS OUT			983,500.00	0.00	983,500.00	976,000.00	0.00	976,000.00	-0.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,734,689.00)	1,734,689.00	0.00	(2,067,551.00)	2,067,551.00	0.00	0.0%
Contributions from Restricted Revenues		8990	912,356.00	(912,356.00)	0.00	914,581.00	(914,581.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(822,333.00)	822,333.00	0.00	(1,152,970.00)	1,152,970.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,805,833.00)	822,333.00	(983,500.00)	(2,128,970.00)	1,152,970.00	(976,000.00)	-0.8%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	83,103,969.00	81,346,408.00	164,450,377.00	87,267,793.00	86,913,038.00	174,180,831.00	5.9%
2) Federal Revenue		8100-8299	0.00	53,589,290.00	53,589,290.00	0.00	52,249,668.00	52,249,668.00	-2.5%
3) Other State Revenue		8300-8599	701,699.00	21,288,349.00	21,990,048.00	644,879.00	17,430,288.00	18,075,167.00	-17.8%
4) Other Local Revenue		8600-8799	9,888,395.00	34,368,982.00	44,257,377.00	12,487,063.00	27,501,269.00	39,988,332.00	-9.6%
5) TOTAL, REVENUES			93,694,063.00	190,593,029.00	284,287,092.00	100,399,735.00	184,094,263.00	284,493,998.00	0.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		5,981,993.00	89,834,133.00	95,816,126.00	6,958,193.00	97,203,447.00	104,161,640.00	8.7%
2) Instruction - Related Services	2000-2999		7,959,941.00	26,552,820.00	34,512,761.00	10,868,485.00	26,986,272.00	37,854,757.00	9.7%
3) Pupil Services	3000-3999		2,740,247.00	35,138,104.00	37,878,351.00	3,288,235.00	31,549,540.00	34,837,775.00	-8.0%
4) Ancillary Services	4000-4999		0.00	2,885,181.00	2,885,181.00	0.00	3,299,367.00	3,299,367.00	14.4%
5) Community Services	5000-5999		0.00	473,312.00	473,312.00	0.00	2,180.00	2,180.00	-99.5%
6) Enterprise	6000-6999		0.00	417.00	417.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		37,951,307.00	20,418,814.00	58,370,121.00	39,594,117.00	19,878,358.00	59,472,475.00	1.9%
8) Plant Services	8000-8999		7,473,623.00	9,589,671.00	17,063,294.00	4,457,941.00	12,773,624.00	17,231,565.00	1.0%
9) Other Outgo	9000-9999	Except 7600-7699	41,621,637.00	12,352,855.00	53,974,492.00	44,355,788.00	4,410,118.00	48,765,906.00	-9.7%
10) TOTAL, EXPENDITURES			103,728,748.00	197,245,307.00	300,974,055.00	109,522,759.00	196,102,906.00	305,625,665.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,034,685.00)	(6,652,278.00)	(16,686,963.00)	(9,123,024.00)	(12,008,643.00)	(21,131,667.00)	26.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	983,500.00	0.00	983,500.00	976,000.00	0.00	976,000.00	-0.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(822,333.00)	822,333.00	0.00	(1,152,970.00)	1,152,970.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,805,833.00)	822,333.00	(983,500.00)	(2,128,970.00)	1,152,970.00	(976,000.00)	-0.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,840,518.00)	(5,829,945.00)	(17,670,463.00)	(11,251,994.00)	(10,855,673.00)	(22,107,667.00)	25.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	60,139,681.82	42,688,371.17	102,828,052.99	48,299,163.82	36,858,426.17	85,157,589.99	-17.2%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,139,681.82	42,688,371.17	102,828,052.99	48,299,163.82	36,858,426.17	85,157,589.99	-17.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,139,681.82	42,688,371.17	102,828,052.99	48,299,163.82	36,858,426.17	85,157,589.99	-17.2%
2) Ending Balance, June 30 (E + F1e)			48,299,163.82	36,858,426.17	85,157,589.99	37,047,169.82	26,002,753.17	63,049,922.99	-26.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	36,858,426.17	36,858,426.17	0.00	26,002,753.17	26,002,753.17	-29.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	19,830,662.48	0.00	19,830,662.48	13,162,988.00	0.00	13,162,988.00	-33.6%
Board Designation	0000	9780	176,000.00		176,000.00			0.00	
Facilities	0000	9780	2,164,755.00		2,164,755.00			0.00	
Deferred Maintenance	0000	9780	1,825,558.00		1,825,558.00			0.00	
Technology and Data Services	0000	9780	9,100,205.00		9,100,205.00			0.00	
Vacation Liability	0000	9780	3,027,609.00		3,027,609.00			0.00	
Carryover of Unspent Funds	0000	9780	3,448,918.00		3,448,918.00			0.00	
Lottery Funds	1100	9780	61,679.48		61,679.48			0.00	
EPA Funds	1400	9780	25,938.00		25,938.00			0.00	
Board Designation (Legal)	0000	9780			0.00	176,000.00		176,000.00	
Facilities	0000	9780			0.00	1,342,343.00		1,342,343.00	
Deferred Maintenance	0000	9780			0.00	1,825,558.00		1,825,558.00	
Technology and Data Services	0000	9780			0.00	6,791,478.00		6,791,478.00	
Vacation Liability	0000	9780			0.00	3,027,609.00		3,027,609.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,380,537.00	0.00	11,380,537.00	12,264,067.00	0.00	12,264,067.00	7.8%
Unassigned/Unappropriated Amount		9790	17,062,964.34	0.00	17,062,964.34	11,595,114.82	0.00	11,595,114.82	-32.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5640		1,148,664.83	1,148,664.83
5810	Other Restricted Federal	614.00	614.00
6230	California Clean Energy Jobs Act	6,772.00	6,772.00
6266	Educator Effectiveness, FY 2021-22	2,025,255.00	1,304,278.00
6300	Lottery : Instructional Materials	12,031.73	12,031.73
6500	Special Education	1,946,637.95	1,946,637.95
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	640,251.17	640,251.17
6536	Special Ed: Dispute Prevention and Dispute Resolution	426,874.00	426,874.00
6690	Tobacco-Use Prevention Education: Grades Six Through Twelve	5.00	5.00
7085	Learning Communities for School Success Program	1,096,305.75	729,828.75
7311	Classified School Employee Professional Development Block Grant	164,562.00	164,562.00
7338		25,992.97	25,992.97
7425	Expanded Learning Opportunities (ELO) Grant	748,818.94	182,393.94
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	391,419.00	391,419.00
7428	County Safe Schools for All	13.00	13.00
7430	COVID Mitigation for Counties	1,293,816.00	813,290.00
7810	Other Restricted State	408,459.00	408,459.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	6,635,915.46	4,791,172.46
9010	Other Restricted Local	19,886,018.37	13,009,493.37
Total, Restricted Balance		36,858,426.17	26,002,753.17

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	58,523,573.00	28,702,289.00	-51.0%
3) Other State Revenue		8300-8599	24,004,103.00	24,411,302.00	1.7%
4) Other Local Revenue		8600-8799	1,283,638.00	0.00	-100.0%
5) TOTAL, REVENUES			83,811,314.00	53,113,591.00	-36.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	83,811,314.00	53,113,591.00	-36.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			83,811,314.00	53,113,591.00	-36.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	372.34	372.34	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			372.34	372.34	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			372.34	372.34	0.0%
2) Ending Balance, June 30 (E + F1e)			372.34	372.34	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	372.34	372.34	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,668,544.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			18,668,544.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			18,668,544.17		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	58,523,573.00	28,702,289.00	-51.0%
TOTAL, FEDERAL REVENUE			58,523,573.00	28,702,289.00	-51.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	3,919,520.00	15,880,700.00	305.2%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	20,084,583.00	8,530,602.00	-57.5%
TOTAL, OTHER STATE REVENUE			24,004,103.00	24,411,302.00	1.7%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	1,283,638.00	0.00	-100.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,283,638.00	0.00	-100.0%
TOTAL, REVENUES			83,811,314.00	53,113,591.00	-36.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	78,608,156.00	37,232,891.00	-52.6%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	5,203,158.00	15,880,700.00	205.2%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			83,811,314.00	53,113,591.00	-36.6%
TOTAL, EXPENDITURES			83,811,314.00	53,113,591.00	-36.6%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	58,523,573.00	28,702,289.00	-51.0%
3) Other State Revenue		8300-8599	24,004,103.00	24,411,302.00	1.7%
4) Other Local Revenue		8600-8799	1,283,638.00	0.00	-100.0%
5) TOTAL, REVENUES			83,811,314.00	53,113,591.00	-36.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	83,811,314.00	53,113,591.00	-36.6%
10) TOTAL, EXPENDITURES			83,811,314.00	53,113,591.00	-36.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	372.34	372.34	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			372.34	372.34	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			372.34	372.34	0.0%
2) Ending Balance, June 30 (E + F1e)			372.34	372.34	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	372.34	372.34	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	372.34	372.34
Total, Restricted Balance		372.34	372.34

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,338,260.00	2,122,742.00	-9.2%
3) Other State Revenue		8300-8599	6,317,734.00	12,995,897.00	105.7%
4) Other Local Revenue		8600-8799	65,759.00	0.00	-100.0%
5) TOTAL, REVENUES			8,721,753.00	15,118,639.00	73.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,078,786.00	1,175,299.00	8.9%
2) Classified Salaries		2000-2999	1,744,156.00	2,012,886.00	15.4%
3) Employee Benefits		3000-3999	1,454,489.00	1,747,112.00	20.1%
4) Books and Supplies		4000-4999	182,280.00	361,075.00	98.1%
5) Services and Other Operating Expenditures		5000-5999	2,980,056.00	9,113,131.00	205.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	443,324.00	709,136.00	60.0%
9) TOTAL, EXPENDITURES			7,883,091.00	15,118,639.00	91.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			838,662.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			838,662.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,009,052.73	1,847,714.73	83.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,009,052.73	1,847,714.73	83.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,009,052.73	1,847,714.73	83.1%
2) Ending Balance, June 30 (E + F1e)			1,847,714.73	1,847,714.73	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,847,714.73	1,847,714.73	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,760,711.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	(.02)		
5) Due from Other Funds		9310	(980,000.00)		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,780,711.19		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	.80		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	(29,447.12)		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			(29,446.32)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			1,810,157.51		
FEDERAL REVENUE					
Child Nutrition Programs		8220	701,508.00	864,100.00	23.2%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,636,752.00	1,258,642.00	-23.1%
TOTAL, FEDERAL REVENUE			2,338,260.00	2,122,742.00	-9.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	44,772.00	51,319.00	14.6%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	4,098,233.00	10,720,549.00	161.6%
All Other State Revenue	All Other	8590	2,174,729.00	2,224,029.00	2.3%
TOTAL, OTHER STATE REVENUE			6,317,734.00	12,995,897.00	105.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	7,031.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,606.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	63,334.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,759.00	0.00	-100.0%
TOTAL, REVENUES			8,721,753.00	15,118,639.00	73.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	723,835.00	752,128.00	3.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Supervisors' and Administrators' Salaries		1300	354,951.00	423,171.00	19.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,078,786.00	1,175,299.00	8.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	670,541.00	766,766.00	14.4%
Classified Support Salaries		2200	55,338.00	137,142.00	147.8%
Classified Supervisors' and Administrators' Salaries		2300	352,824.00	383,311.00	8.6%
Clerical, Technical and Office Salaries		2400	646,668.00	691,642.00	7.0%
Other Classified Salaries		2900	18,785.00	34,025.00	81.1%
TOTAL, CLASSIFIED SALARIES			1,744,156.00	2,012,886.00	15.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	150,921.00	193,022.00	27.9%
PERS		3201-3202	421,701.00	541,387.00	28.4%
OASDI/Medicare/Alternative		3301-3302	157,713.00	181,847.00	15.3%
Health and Welfare Benefits		3401-3402	606,139.00	697,622.00	15.1%
Unemployment Insurance		3501-3502	13,827.00	15,978.00	15.6%
Workers' Compensation		3601-3602	104,188.00	117,256.00	12.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,454,489.00	1,747,112.00	20.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,340.00	10,634.00	693.6%
Materials and Supplies		4300	174,599.00	275,695.00	57.9%
Noncapitalized Equipment		4400	6,341.00	73,746.00	1,063.0%
Food		4700	0.00	1,000.00	New
TOTAL, BOOKS AND SUPPLIES			182,280.00	361,075.00	98.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,705,767.00	5,213,577.00	205.6%
Travel and Conferences		5200	4,122.00	20,959.00	408.5%
Dues and Memberships		5300	15,483.00	16,199.00	4.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	51,084.00	57,545.00	12.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	60,313.00	34,000.00	-43.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	16,060.00	89,631.00	458.1%
Professional/Consulting Services and Operating Expenditures		5800	1,063,264.00	3,652,198.00	243.5%
Communications		5900	63,963.00	29,022.00	-54.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,980,056.00	9,113,131.00	205.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers of Indirect Costs - Interfund		7350	443,324.00	709,136.00	60.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			443,324.00	709,136.00	60.0%
TOTAL, EXPENDITURES			7,883,091.00	15,118,639.00	91.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,338,260.00	2,122,742.00	-9.2%
3) Other State Revenue		8300-8599	6,317,734.00	12,995,897.00	105.7%
4) Other Local Revenue		8600-8799	65,759.00	0.00	-100.0%
5) TOTAL, REVENUES			8,721,753.00	15,118,639.00	73.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,234,442.00	8,339,363.00	273.2%
2) Instruction - Related Services	2000-2999		3,010,235.00	3,226,035.00	7.2%
3) Pupil Services	3000-3999		1,871,454.00	2,489,133.00	33.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		443,324.00	709,136.00	60.0%
8) Plant Services	8000-8999		323,636.00	354,972.00	9.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,883,091.00	15,118,639.00	91.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			838,662.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			838,662.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,009,052.73	1,847,714.73	83.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,009,052.73	1,847,714.73	83.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,009,052.73	1,847,714.73	83.1%
2) Ending Balance, June 30 (E + F1e)			1,847,714.73	1,847,714.73	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,847,714.73	1,847,714.73	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	74,017.00	74,017.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	742,128.00	742,128.00
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	801.00	801.00
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	106,029.00	106,029.00
6130	Child Development: Center-Based Reserve Account	907,842.57	907,842.57
9010	Other Restricted Local	16,897.16	16,897.16
Total, Restricted Balance		1,847,714.73	1,847,714.73

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1.62	1.62	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.62	1.62	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.62	1.62	0.0%
2) Ending Balance, June 30 (E + F1e)			1.62	1.62	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1.62	1.62	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(1.00)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1.62	1.62	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.62	1.62	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.62	1.62	0.0%
2) Ending Balance, June 30 (E + F1e)			1.62	1.62	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1.62	1.62	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	1.62	1.62
Total, Restricted Balance		1.62	1.62

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6.33	6.33	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6.33	6.33	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6.33	6.33	0.0%
2) Ending Balance, June 30 (E + F1e)			6.33	6.33	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6.33	6.33	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2.83		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2.83		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6.33	6.33	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6.33	6.33	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6.33	6.33	0.0%
2) Ending Balance, June 30 (E + F1e)			6.33	6.33	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6.33	6.33	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	6.33	6.33
Total, Restricted Balance		6.33	6.33

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	983,500.00	976,000.00	-0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			983,500.00	976,000.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(983,500.00)	(976,000.00)	-0.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	983,500.00	976,000.00	-0.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			983,500.00	976,000.00	-0.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1.05	1.05	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.05	1.05	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.05	1.05	0.0%
2) Ending Balance, June 30 (E + F1e)			1.05	1.05	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1.05	1.05	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(.13)		
1) Fair Value Adjustment to Cash in County Treasury		9111	.05		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	1.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	.13		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1.05		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	983,500.00	91,000.00	-90.7%
Other Debt Service - Principal		7439	0.00	885,000.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			983,500.00	976,000.00	-0.8%
TOTAL, EXPENDITURES			983,500.00	976,000.00	-0.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	983,500.00	976,000.00	-0.8%
(a) TOTAL, INTERFUND TRANSFERS IN			983,500.00	976,000.00	-0.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			983,500.00	976,000.00	-0.8%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	983,500.00	976,000.00	-0.8%
10) TOTAL, EXPENDITURES			983,500.00	976,000.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(983,500.00)	(976,000.00)	-0.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	983,500.00	976,000.00	-0.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			983,500.00	976,000.00	-0.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1.05	1.05	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.05	1.05	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.05	1.05	0.0%
2) Ending Balance, June 30 (E + F1e)			1.05	1.05	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1.05	1.05	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	1.05	1.05
Total, Restricted Balance		1.05	1.05

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,309,111.00	6,935,377.00	30.6%
5) TOTAL, REVENUES			5,309,111.00	6,935,377.00	30.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	226,086.00	244,299.00	8.1%
3) Employee Benefits		3000-3999	100,746.00	119,594.00	18.7%
4) Books and Supplies		4000-4999	11,118.00	67,840.00	510.2%
5) Services and Other Operating Expenses		5000-5999	5,153,369.00	9,085,200.00	76.3%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			5,491,319.00	9,516,933.00	73.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(182,208.00)	(2,581,556.00)	1,316.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(182,208.00)	(2,581,556.00)	1,316.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	19,055,917.47	18,873,709.47	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,055,917.47	18,873,709.47	-1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			19,055,917.47	18,873,709.47	-1.0%
2) Ending Net Position, June 30 (E + F1e)			18,873,709.47	16,292,153.47	-13.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	18,873,709.47	16,292,153.47	-13.7%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	32,407,838.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	429.63		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	(429.63)		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	10,593.59		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	354,981.74		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			32,773,414.09		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	12,931,099.81		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			12,931,099.81		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			19,842,314.28		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	233,558.00	234,837.00	0.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(99,461.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	5,013,615.00	6,465,375.00	29.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	161,399.00	235,165.00	45.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,309,111.00	6,935,377.00	30.6%
TOTAL, REVENUES			5,309,111.00	6,935,377.00	30.6%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	189,410.00	207,471.00	9.5%
Clerical, Technical and Office Salaries		2400	36,676.00	36,828.00	0.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			226,086.00	244,299.00	8.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	47,991.00	61,978.00	29.1%
OASDI/Medicare/Alternative		3301-3302	17,098.00	18,573.00	8.6%
Health and Welfare Benefits		3401-3402	32,242.00	35,306.00	9.5%
Unemployment Insurance		3501-3502	1,115.00	1,221.00	9.5%
Workers' Compensation		3601-3602	2,300.00	2,516.00	9.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			100,746.00	119,594.00	18.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,118.00	64,840.00	483.2%
Noncapitalized Equipment		4400	0.00	3,000.00	New
TOTAL, BOOKS AND SUPPLIES			11,118.00	67,840.00	510.2%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	349.00	2,049.00	487.1%
Dues and Memberships		5300	0.00	150.00	New
Insurance		5400-5450	2,909,297.00	4,136,913.00	42.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	21.00	200.00	852.4%
Professional/Consulting Services and					
Operating Expenditures		5800	2,243,702.00	4,945,888.00	120.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,153,369.00	9,085,200.00	76.3%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			5,491,319.00	9,516,933.00	73.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,309,111.00	6,935,377.00	30.6%
5) TOTAL, REVENUES			5,309,111.00	6,935,377.00	30.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		5,491,319.00	9,516,933.00	73.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			5,491,319.00	9,516,933.00	73.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(182,208.00)	(2,581,556.00)	1,316.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(182,208.00)	(2,581,556.00)	1,316.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	19,055,917.47	18,873,709.47	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,055,917.47	18,873,709.47	-1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			19,055,917.47	18,873,709.47	-1.0%
2) Ending Net Position, June 30 (E + F1e)			18,873,709.47	16,292,153.47	-13.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	18,873,709.47	16,292,153.47	-13.7%

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

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils				0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	66.08	66.08	66.08	100.00	100.00	100.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	39.76	39.76	39.76	110.00	110.00	110.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	105.84	105.84	105.84	210.00	210.00	210.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	721.94	721.94	721.94	721.94	721.94	721.94
c. Special Education-NPS/LCI	19.83	19.83	19.83	19.83	19.83	19.83
d. Special Education Extended Year	81.10	81.10	81.10	81.10	81.10	81.10
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund(Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	822.87	822.87	822.87	822.87	822.87	822.87
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	928.71	928.71	928.71	1,032.87	1,032.87	1,032.87
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	253,247.98	253,247.98	253,247.98	226,497.89	226,497.89	226,497.89
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]	42.71	42.71	42.71	50.00	50.00	50.00
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	42.71	42.71	42.71	50.00	50.00	50.00
3. Charter School Funded County Program ADA						
a. County Community Schools	128.66	128.66	128.66	150.00	150.00	150.00
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	128.66	128.66	128.66	150.00	150.00	150.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	171.37	171.37	171.37	200.00	200.00	200.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	171.37	171.37	171.37	200.00	200.00	200.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			133,743,707.27	132,836,153.30	102,926,077.16	109,906,785.87	119,864,233.13	124,265,274.43	127,932,548.08	110,683,978.73
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		11,368.55	190,793.93	15,322.83	542,230.43	1,435,897.34	1,781,402.42	1,726,536.81	5,437.13
Property Taxes	8020-8079		9,606,596.01	8,806,046.35	17,865,431.20	17,287,819.41	17,287,819.41	17,865,431.20	17,287,819.41	18,949,719.99
Miscellaneous Funds	8080-8099		34,538.10	(255,198.19)	105,533.08	126,639.70	69,076.20	49,888.37	(23,896,527.84)	122,802.13
Federal Revenue	8100-8299		916,981.67	(4,890,568.92)	4,088,536.52	6,316,984.86	3,566,039.84	4,083,311.55	4,010,162.02	1,554,427.62
Other State Revenue	8300-8599		976,962.67	(519,660.99)	579,309.04	982,385.22	1,573,443.11	1,736,119.60	854,955.30	730,236.67
Other Local Revenue	8600-8799		3,013,120.82	2,351,313.92	3,357,020.47	1,121,672.71	1,821,468.52	1,277,627.21	4,028,824.45	3,872,869.95
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			14,559,567.82	5,682,726.10	26,011,153.14	26,377,732.33	25,753,744.42	26,793,780.35	4,011,770.15	25,235,493.49
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,097,693.28	5,605,900.15	4,634,981.36	4,785,242.60	4,710,111.98	4,999,075.90	4,897,938.53	5,016,413.74
Classified Salaries	2000-2999		5,906,339.87	5,909,970.08	5,822,845.21	6,218,537.31	5,993,464.74	5,931,751.29	6,149,563.46	6,305,662.18
Employee Benefits	3000-3999		4,244,250.41	5,208,532.85	5,528,787.23	4,997,376.11	4,962,183.32	5,310,591.94	5,264,841.31	5,845,522.34
Books and Supplies	4000-4999		9,353.98	280,069.21	322,162.12	306,205.33	350,224.07	1,134,582.92	760,423.66	229,172.54
Services	5000-5999		2,935,513.42	2,420,397.63	1,584,142.71	3,116,558.31	2,579,889.55	5,476,607.64	4,683,458.64	3,146,732.45
Capital Outlay	6000-6599		83,008.83	1,184,204.81	1,174,799.87	515,636.14	127,171.17	379,468.94	900,420.92	143,527.59
Other Outgo	7000-7499		0.00	(18,367,297.49)	(16,819.87)	204,241.27	(19,222.71)	728,060.07	(88,905.02)	(62,473.80)
Interfund Transfers Out	7600-7629				92,524.80					
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			16,276,159.79	2,241,777.24	19,143,423.43	20,143,797.07	18,703,822.12	23,960,138.70	22,567,741.50	20,624,557.04
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	25,000.00	(462.00)	(97,865.00)	635,954.00	(988.00)	0.00	0.00	0.00	(470,326.00)
Accounts Receivable	9200-9299	26,272,225.06	4,600,019.00	14,258,114.00	2,115,339.00	4,582,256.00	(2,349,406.00)	686,453.00	862,789.00	168,895.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Due From Other Funds	9310	105,955.84	0.00	0.00	105,956.00	29,447.00				
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		26,403,180.90	4,599,557.00	14,160,249.00	2,857,249.00	4,610,715.00	(2,349,406.00)	686,453.00	862,789.00	(301,431.00)
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	48,242,914.17	4,426,771.00	42,698,441.00	1,167,555.00	47,210.00	409,685.00	(8,474.00)	(82,334.00)	1,308.00
Due To Other Funds	9610	2,067,662.17	0.00	2,067,662.00	980,000.00					(188,520.86)
Current Loans	9640									
Unearned Revenues	9650	7,544,897.36	1,364,120.00	4,953,358.00	16,072.00				(160,606.00)	(76,847.73)
Deferred Inflows of Resources	9690									
SUBTOTAL		57,855,473.70	5,790,891.00	47,651,799.00	3,251,289.00	1,027,210.00	409,685.00	(8,474.00)	(242,940.00)	(264,060.59)
Nonoperating										
Suspense Clearing	9910		2,000,372.00	140,525.00	507,019.00	140,007.00	110,210.00	138,705.00	201,673.00	75,179.07
TOTAL BALANCE SHEET ITEMS		(31,452,292.80)	809,038.00	(33,351,025.00)	112,979.00	3,723,512.00	(2,648,881.00)	833,632.00	1,307,402.00	37,808.66
E. NET INCREASE/DECREASE (B - C + D)			(907,553.97)	(29,910,076.14)	6,980,708.71	9,957,447.26	4,401,041.30	3,667,273.65	(17,248,569.35)	4,648,745.11
F. ENDING CASH (A + E)			132,836,153.30	102,926,077.16	109,906,785.87	119,864,233.13	124,265,274.43	127,932,548.08	110,683,978.73	115,332,723.84
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			115,332,723.84	133,219,369.61	125,228,952.76	143,713,945.81				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		767,130.01	2,076,490.44	65,245.59	1,267,840.80	0.00		9,885,696.28	9,885,696.00
Property Taxes	8020-8079		20,135,344.18	19,030,788.31	18,949,719.99	19,598,266.09		2.57	202,670,804.12	202,670,802.00
Miscellaneous Funds	8080-8099		7,483,255.07	577,553.79	(12,044,203.09)	(10,749,024.68)			(38,375,667.36)	(38,375,667.00)
Federal Revenue	8100-8299		5,238,029.22	5,358,203.45	3,997,099.60	18,010,460.56			52,249,667.99	52,249,668.00
Other State Revenue	8300-8599		869,415.44	708,546.47	2,414,842.04	7,168,610.40			18,075,164.97	18,075,167.00
Other Local Revenue	8600-8799		4,738,617.34	1,107,676.80	3,035,114.40	10,263,005.41			39,988,332.00	39,988,332.00
Interfund Transfers In	8910-8929								0.00	0.00
All Other Financing Sources	8930-8979								0.00	0.00
TOTAL RECEIPTS			39,231,791.26	28,859,259.26	16,417,818.53	45,559,158.58	0.00	2.57	284,493,998.00	284,493,998.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		4,889,269.61	4,892,159.25	4,863,262.86	5,400,735.76	0.00		57,792,785.02	57,792,785.00
Classified Salaries	2000-2999		6,051,547.98	6,033,396.97	5,920,860.69	6,360,115.62		(.31)	72,604,055.09	72,604,055.00
Employee Benefits	3000-3999		5,363,381.12	5,289,476.26	5,775,136.76	12,057,540.35			69,847,620.00	69,847,620.00
Books and Supplies	4000-4999		399,745.15	269,339.64	419,828.69	1,290,213.69			5,771,321.00	5,771,321.00
Services	5000-5999		3,008,793.50	2,573,423.66	2,982,929.94	8,866,453.55			43,374,901.00	43,374,904.00
Capital Outlay	6000-6599		829,270.49	790,015.09	367,201.63	1,683,484.62			8,178,210.10	8,178,210.00
Other Outgo	7000-7499		454,136.48	319,577.52	18,016,483.07	46,888,990.65			48,056,770.17	48,056,770.00
Interfund Transfers Out	7600-7629		883,280.00			195.20			976,000.00	976,000.00
All Other Financing Uses	7630-7699								0.00	0.00
TOTAL DISBURSEMENTS			21,879,424.33	20,167,388.39	38,345,703.64	82,547,729.44	0.00	(.31)	306,601,662.38	306,601,665.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	25,000.00	10,091.36	(54,706.62)	(2,252.00)	5,554.00			24,999.74	
Accounts Receivable	9200-9299	26,272,225.06	181,838.00	244,691.00	299,847.00	(11,747,666.00)			13,903,169.00	
Due From Other Funds	9310	105,955.84		(14,098.00)	(58,483.66)	183,812.00			246,633.34	
Stores	9320								0.00	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Prepaid Expenditures	9330								0.00	
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		26,403,180.90	191,929.36	175,886.38	239,111.34	(11,558,300.00)	0.00	0.00	14,174,802.08	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	48,242,914.17	16,758.07	17,223,131.27	(39,901,351.03)	(41,102,661.08)			(15,103,960.77)	
Due To Other Funds	9610	2,067,662.17	(188,520.86)	(188,520.86)	(107,419.68)	(63,126.17)			2,311,553.57	
Current Loans	9640								0.00	
Unearned Revenues	9650	7,544,897.36	(76,847.73)	(76,847.73)		(327,566.36)			5,614,834.45	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		57,855,473.70	(248,610.52)	16,957,762.68	(40,008,770.71)	(41,493,353.61)	0.00	0.00	(7,177,572.75)	
<u>Nonoperating</u>										
Suspense Clearing	9910		93,738.96	99,588.58	164,996.11				3,672,013.72	
TOTAL BALANCE SHEET ITEMS		(31,452,292.80)	534,278.84	(16,682,287.72)	40,412,878.16	29,935,053.61	0.00	0.00	25,024,388.55	
E. NET INCREASE/DECREASE (B - C + D)			17,886,645.77	(7,990,416.85)	18,484,993.05	(7,053,517.25)	0.00	2.88	2,916,724.17	(22,107,667.00)
F. ENDING CASH (A + E)			133,219,369.61	125,228,952.76	143,713,945.81	136,660,428.56				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									136,660,431.44	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			136,660,428.56	136,130,711.56	106,700,461.56	114,158,122.56	124,595,397.56	129,476,265.56	133,623,365.56	116,854,621.56
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		14,626.00	194,051.00	18,580.00	545,487.00	1,439,154.00	1,784,659.00	1,729,794.00	8,694.00
Property Taxes	8020-8079		9,673,363.00	8,872,813.00	17,932,198.00	17,354,586.00	17,354,586.00	17,932,198.00	17,354,586.00	19,016,487.00
Miscellaneous Funds	8080-8099		34,538.00	(268,990.00)	91,741.00	112,848.00	55,284.00	36,096.00	(23,910,320.00)	109,010.00
Federal Revenue	8100-8299		896,939.00	(4,910,612.00)	4,068,494.00	6,296,942.00	3,545,997.00	4,063,269.00	3,990,119.00	1,534,385.00
Other State Revenue	8300-8599		830,747.00	(665,877.00)	433,093.00	836,169.00	1,427,227.00	1,589,904.00	708,739.00	584,021.00
Other Local Revenue	8600-8799		3,052,143.00	2,390,336.00	3,396,042.00	1,160,695.00	1,860,491.00	1,316,649.00	4,067,846.00	3,911,892.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			14,502,356.00	5,611,721.00	25,940,148.00	26,306,727.00	25,682,739.00	26,722,775.00	3,940,764.00	25,164,489.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,944,764.00	5,452,971.00	4,482,052.00	4,632,314.00	4,557,183.00	4,846,147.00	4,745,010.00	4,863,485.00
Classified Salaries	2000-2999		5,805,512.00	5,809,142.00	5,722,017.00	6,117,709.00	5,892,637.00	5,830,923.00	6,048,735.00	6,204,834.00
Employee Benefits	3000-3999		4,053,870.00	5,018,153.00	5,338,407.00	4,806,996.00	4,771,803.00	5,120,212.00	5,074,461.00	5,655,142.00
Books and Supplies	4000-4999		9,354.00	214,248.00	256,341.00	240,384.00	284,403.00	1,068,762.00	694,603.00	163,352.00
Services	5000-5999		2,631,735.00	2,116,620.00	1,280,365.00	2,812,780.00	2,276,112.00	5,172,830.00	4,379,681.00	2,842,954.00
Capital Outlay	6000-6599		395,876.00	1,497,072.00	1,487,667.00	828,503.00	440,038.00	692,336.00	1,213,288.00	456,395.00
Other Outgo	7000-7499			(18,417,260.00)	(66,783.00)	154,278.00	(69,186.00)	678,097.00	(138,868.00)	(112,437.00)
Interfund Transfers Out	7600-7629				95,400.00					
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			15,841,111.00	1,690,946.00	18,595,466.00	19,592,964.00	18,152,990.00	23,409,307.00	22,016,910.00	20,073,725.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	25,000.00	(462.00)	(97,865.00)	635,954.00	(988.00)				(470,326.00)
Accounts Receivable	9200-9299	26,272,225.06	4,600,019.00	14,258,114.00	2,115,339.00	4,582,256.00	(2,349,406.00)	686,453.00	862,789.00	168,895.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Due From Other Funds	9310	105,955.84			105,956.00	29,447.00				
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		26,403,180.90	4,599,557.00	14,160,249.00	2,857,249.00	4,610,715.00	(2,349,406.00)	686,453.00	862,789.00	(301,431.00)
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	48,242,914.17	4,426,771.00	42,698,441.00	1,167,555.00	47,210.00	409,685.00	(8,474.00)	(82,334.00)	1,308.00
Due To Other Funds	9610	2,067,662.17			2,067,662.00	980,000.00				(188,520.86)
Current Loans	9640									
Unearned Revenues	9650	7,544,897.36	1,364,120.00	4,953,358.00	16,072.00				(160,606.00)	(76,847.73)
Deferred Inflows of Resources	9690									
SUBTOTAL		57,855,473.70	5,790,891.00	47,651,799.00	3,251,289.00	1,027,210.00	409,685.00	(8,474.00)	(242,940.00)	(264,060.59)
Nonoperating										
Suspense Clearing	9910		2,000,372.00	140,525.00	507,019.00	140,007.00	110,210.00	138,705.00	201,673.00	75,179.07
TOTAL BALANCE SHEET ITEMS		(31,452,292.80)	809,038.00	(33,351,025.00)	112,979.00	3,723,512.00	(2,648,881.00)	833,632.00	1,307,402.00	37,808.66
E. NET INCREASE/DECREASE (B - C + D)			(529,717.00)	(29,430,250.00)	7,457,661.00	10,437,275.00	4,880,868.00	4,147,100.00	(16,768,744.00)	5,128,572.66
F. ENDING CASH (A + E)			136,130,711.56	106,700,461.56	114,158,122.56	124,595,397.56	129,476,265.56	133,623,365.56	116,854,621.56	121,983,194.22
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			121,983,194.22	140,346,792.06	132,836,200.34	151,801,020.39				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		770,387.00	2,079,747.00	68,502.59	1,271,097.80			9,924,779.39	9,924,781.00
Property Taxes	8020-8079		20,202,111.00	19,097,555.00	19,016,486.99	19,665,041.09			203,472,011.08	203,472,013.00
Miscellaneous Funds	8080-8099		7,469,463.00	563,762.00	(12,057,995.09)	(10,762,821.68)			(38,527,384.77)	(38,527,384.00)
Federal Revenue	8100-8299		5,217,986.00	5,338,160.00	3,977,056.60	17,990,412.56			52,009,148.16	52,009,147.00
Other State Revenue	8300-8599		723,199.00	562,330.00	2,268,626.04	7,022,389.43			16,320,567.47	16,320,568.00
Other Local Revenue	8600-8799		4,777,639.00	1,146,699.00	3,074,136.40	10,302,022.41			40,456,590.81	40,456,591.00
Interfund Transfers In	8910-8929								0.00	
All Other Financing Sources	8930-8979								0.00	
TOTAL RECEIPTS			39,160,785.00	28,788,253.00	16,346,813.53	45,488,141.61	0.00	0.00	283,655,712.14	283,655,716.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		4,736,341.00	4,739,230.00	4,710,333.86	5,247,806.76			55,957,637.62	55,957,638.00
Classified Salaries	2000-2999		5,950,720.00	5,932,569.00	5,820,032.69	6,259,287.62			71,394,118.31	71,394,116.00
Employee Benefits	3000-3999		5,173,001.00	5,099,096.00	5,584,756.76	12,405,119.64			68,101,017.40	68,101,025.00
Books and Supplies	4000-4999		333,924.00	203,519.00	354,007.69	955,413.44			4,778,311.13	4,778,314.00
Services	5000-5999		2,705,015.00	2,269,646.00	2,679,151.94	8,293,698.13			39,460,588.07	39,460,582.00
Capital Outlay	6000-6599		1,142,137.00	1,102,882.00	680,068.63	1,996,351.62			11,932,614.25	11,932,622.00
Other Outgo	7000-7499		404,173.00	269,615.00	17,966,520.07	46,839,033.65			47,507,182.72	47,507,174.00
Interfund Transfers Out	7600-7629		886,155.00			195.20			981,750.20	981,750.00
All Other Financing Uses	7630-7699								0.00	
TOTAL DISBURSEMENTS			21,331,466.00	19,616,557.00	37,794,871.64	81,996,906.06	0.00	0.00	300,113,219.70	300,113,221.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	25,000.00	10,091.36	(54,706.62)	(2,252.00)	5,554.00			24,999.74	
Accounts Receivable	9200-9299	26,272,225.06	181,838.00	244,691.00	299,847.00	(45,000,000.00)			(19,349,165.00)	
Due From Other Funds	9310	105,955.84		(14,098.00)	(58,483.66)	183,812.00			246,633.34	
Stores	9320								0.00	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Prepaid Expenditures	9330								0.00	
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		26,403,180.90	191,929.36	175,886.38	239,111.34	(44,810,634.00)	0.00	0.00	(19,077,531.92)	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	48,242,914.17	16,758.07	17,223,131.27	(39,901,351.03)	(65,102,661.08)			(39,103,960.77)	
Due To Other Funds	9610	2,067,662.17	(188,520.86)	(188,520.86)	(107,419.68)	(63,126.17)			2,311,553.57	
Current Loans	9640								0.00	
Unearned Revenues	9650	7,544,897.36	(76,847.73)	(76,847.73)		(327,566.36)			5,614,834.45	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		57,855,473.70	(248,610.52)	16,957,762.68	(40,008,770.71)	(65,493,353.61)	0.00	0.00	(31,177,572.75)	
<u>Nonoperating</u>										
Suspense Clearing	9910		93,738.96	99,588.58	164,996.11	0.00			3,672,013.72	
TOTAL BALANCE SHEET ITEMS		(31,452,292.80)	534,278.84	(16,682,287.72)	40,412,878.16	20,682,719.61	0.00	0.00	15,772,054.55	
E. NET INCREASE/DECREASE (B - C + D)			18,363,597.84	(7,510,591.72)	18,964,820.05	(15,826,044.84)	0.00	0.00	(685,453.01)	(16,457,505.00)
F. ENDING CASH (A + E)			140,346,792.06	132,836,200.34	151,801,020.39	135,974,975.55				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									135,974,975.55	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public Instruction:

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

Total liabilities actuarially determined:	\$	12,931,000.00
Less: Amount of total liabilities reserved in budget:	\$	0.00
Estimated accrued but unfunded liabilities:	\$	12,931,000.00

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

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

Signed _____ Date of Meeting: Jun 15, 2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Niti Sharma
Title: Director, Internal Business Services
Telephone: 408-453-6623
E-mail: _____

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

21,440,229.00

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

160,261,725.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

13.38%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	18,653,346.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,215,695.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	57,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,254,898.83
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	26,180,939.83
9. Carry-Forward Adjustment (Part IV, Line F)	6,715,151.86
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	32,896,091.69

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	81,132,757.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	32,977,136.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	31,651,354.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,876,181.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	190,352.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	417.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	10,465,408.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	14,246,491.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	7,751,839.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	8,124,016.17
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	289,687.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,734,000.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	195,439,638.17

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19)

13.40%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B19)

16.83%

Part IV - Carry-forward Adjustment

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

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

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

26,180,939.83

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

1. Carry-forward adjustment from the second prior year

0.00

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

0.00

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

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.96%) times Part III, Line B19); zero if negative

6,715,151.86

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.96%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.86%) times Part III, Line B19); zero if positive

0.00

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

6,715,151.86

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

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:

not applicable

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

not applicable

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

not applicable

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

1

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

Option 2 or Option 3 is selected)

6,715,151.86

Approved indirect cost rate: 9.96%
 Highest rate used in any program: 9.86%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	208,793.00	20,130.00	9.64%
01	3010	978,722.00	86,090.00	8.80%
01	3025	578,414.00	55,932.00	9.67%
01	3060	3,688,061.00	356,637.00	9.67%
01	3182	576,251.00	55,722.00	9.67%
01	3183	191,025.00	18,472.00	9.67%
01	3210	82.00	8.00	9.76%
01	3211	1,815,583.00	175,567.00	9.67%
01	3212	1,347,587.00	130,312.00	9.67%
01	3213	1,893,133.00	183,066.00	9.67%
01	3214	225,646.00	21,820.00	9.67%
01	3216	112,472.00	10,876.00	9.67%
01	3217	98,688.00	9,543.00	9.67%
01	3218	163,203.00	15,782.00	9.67%
01	3219	251,631.00	24,333.00	9.67%
01	3310	1,617,544.00	142,125.00	8.79%
01	3315	82,094.00	7,388.00	9.00%
01	3326	46,462.00	4,493.00	9.67%
01	3327	9,521.00	857.00	9.00%
01	3345	688.00	62.00	9.01%
01	3385	742,209.00	71,772.00	9.67%
01	3395	207,580.00	18,682.00	9.00%
01	4035	75,489.00	7,298.00	9.67%
01	4127	93,682.00	9,058.00	9.67%
01	4203	78,228.00	7,567.00	9.67%
01	4204	96,316.00	9,313.00	9.67%
01	4610	774.00	75.00	9.69%
01	5210	22,512,579.00	2,096,319.00	9.31%
01	5630	176,925.00	17,109.00	9.67%
01	5632	1,460.00	141.00	9.66%
01	5810	11,481.00	1,110.00	9.67%
01	6128	610,525.00	59,038.00	9.67%
01	6266	8,949.00	865.00	9.67%

01	6387	43,644.00	4,220.00	9.67%
01	6500	79,041,271.00	7,101,461.00	8.98%
01	6510	2,644,494.00	238,004.00	9.00%
01	6520	32,080.00	3,102.00	9.67%
01	6537	38,750.00	3,747.00	9.67%
01	6680	137,110.00	13,258.00	9.67%
01	6685	138,673.00	13,410.00	9.67%
01	6690	993,370.00	96,060.00	9.67%
01	7085	267,609.00	25,878.00	9.67%
01	7366	389,342.00	38,000.00	9.76%
01	7368	324,659.00	31,395.00	9.67%
01	7422	415,466.00	40,175.00	9.67%
01	7428	273,536.00	26,451.00	9.67%
01	7430	313,589.00	30,325.00	9.67%
01	7810	1,485,691.00	143,666.00	9.67%
01	8150	1,406,435.00	138,647.00	9.86%
01	9010	16,348,654.00	1,261,248.00	7.71%
12	5025	59,583.00	4,469.00	7.50%
12	5035	285,667.00	27,624.00	9.67%
12	5055	11,601.00	1,122.00	9.67%
12	5058	27,552.00	2,066.00	7.50%
12	5160	267,556.00	25,873.00	9.67%
12	5320	580,867.00	31,831.00	5.48%
12	5340	25,359.00	1,393.00	5.49%
12	6045	4,675.00	452.00	9.67%
12	6052	9,302.00	698.00	7.50%
12	6105	3,812,310.00	285,923.00	7.50%
12	6110	551,759.00	53,355.00	9.67%
12	6123	29,572.00	2,860.00	9.67%
12	6127	25,000.00	2,418.00	9.67%
12	9010	43,197.00	3,240.00	7.50%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	18,811.48		3,522.73	22,334.21
2. State Lottery Revenue	8560	271,791.00		118,466.00	390,257.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00	0.00	0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00	0.00		0.00
6. Total Available (Sum Lines A1 through A5)		290,602.48	0.00	121,988.73	412,591.21
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00
2. Classified Salaries	2000-2999	0.00	0.00	0.00	0.00
3. Employee Benefits	3000-3999	0.00	0.00	0.00	0.00
4. Books and Supplies	4000-4999	178,670.00	0.00	93,872.00	272,542.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	30,123.00	0.00		30,123.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			16,085.00	16,085.00
6. Capital Outlay	6000-6999	0.00	0.00	0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221,7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213,7223,7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	20,130.00			20,130.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		228,923.00	0.00	109,957.00	338,880.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	61,679.48	0.00	12,031.73	73,711.21

D. COMMENTS:

Printing services for instruction materials.

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
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Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		226,497.89	0.00%	226,497.89	0.00%	226,497.89
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	87,267,793.00	0.00%	87,267,793.00	0.00%	87,267,793.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	644,879.00	0.00%	644,879.00	0.00%	644,879.00
4. Other Local Revenues	8600-8799	12,487,063.00	22.95%	15,352,899.00	-0.71%	15,243,405.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(1,152,970.00)	-30.45%	(801,851.00)	-14.70%	(683,999.00)
6. Total (Sum lines A1 thru A5c)		99,246,765.00	3.24%	102,463,720.00	0.01%	102,472,078.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,821,106.00		13,350,874.00
b. Step & Column Adjustment				138,211.00		136,794.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(608,443.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,821,106.00	-3.40%	13,350,874.00	1.02%	13,487,668.00
2. Classified Salaries						
a. Base Salaries				29,718,768.00		29,139,084.00
b. Step & Column Adjustment				297,186.00		301,565.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(876,870.00)		(766,904.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	29,718,768.00	-1.95%	29,139,084.00	-1.60%	28,673,745.00
3. Employee Benefits	3000-3999	19,419,744.00	-3.58%	18,724,559.00	1.67%	19,036,502.00
4. Books and Supplies	4000-4999	2,483,889.00	-2.28%	2,427,142.00	8.11%	2,623,915.00
5. Services and Other Operating Expenditures	5000-5999	12,610,405.00	-6.98%	11,730,090.00	-4.17%	11,240,895.00
6. Capital Outlay	6000-6999	1,522,317.00	127.33%	3,460,622.00	-72.19%	962,317.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	44,355,788.00	0.00%	44,355,788.00	0.00%	44,355,788.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(14,409,258.00)	-2.60%	(14,034,570.00)	-3.61%	(13,527,437.00)
9. Other Financing Uses						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
a. Transfers Out	7600-7629	976,000.00	0.59%	981,750.00	-100.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		110,498,759.00	-0.33%	110,135,339.00	-2.98%	106,853,393.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(11,251,994.00)		(7,671,619.00)		(4,381,315.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		48,299,163.82		37,047,169.82		29,375,550.82
2. Ending Fund Balance (Sum lines C and D1)		37,047,169.82		29,375,550.82		24,994,235.82
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	13,162,988.00		10,409,697.00		10,378,307.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,264,067.00		12,004,529.00		11,379,228.00
2. Unassigned/Unappropriated	9790	11,595,114.82		6,936,324.82		3,211,700.82
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		37,047,169.82		29,375,550.82		24,994,235.82
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,264,067.00		12,004,529.00		11,379,228.00
c. Unassigned/Unappropriated	9790	11,595,114.82		6,936,324.82		3,211,700.82
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		23,859,181.82		18,940,853.82		14,590,928.82

F. ASSUMPTIONS

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
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second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

B1d and B2d are adjustments in certificated and classified salaries funded by multi-year one funding. SCCOE will be looking for alternative funding but in the event that funds will not be incurred, the positions will be eliminated.

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	86,913,038.00	0.79%	87,601,617.00	0.69%	88,201,965.00
2. Federal Revenues	8100-8299	52,249,668.00	-0.46%	52,009,147.00	-6.44%	48,660,928.00
3. Other State Revenues	8300-8599	17,430,288.00	-10.07%	15,675,689.00	-4.26%	15,007,232.00
4. Other Local Revenues	8600-8799	27,501,269.00	-8.72%	25,103,692.00	0.53%	25,237,412.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	1,152,970.00	-30.45%	801,851.00	-14.70%	683,999.00
6. Total (Sum lines A1 thru A5c)		185,247,233.00	-2.19%	181,191,996.00	-1.88%	177,791,536.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				43,971,679.00		42,606,764.00
b. Step & Column Adjustment				439,718.00		426,066.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,804,633.00)		(1,767,145.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	43,971,679.00	-3.10%	42,606,764.00	-3.15%	41,265,685.00
2. Classified Salaries						
a. Base Salaries				42,885,287.00		42,255,032.00
b. Step & Column Adjustment				428,852.00		422,549.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,059,107.00)		(681,652.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	42,885,287.00	-1.47%	42,255,032.00	-0.61%	41,995,929.00
3. Employee Benefits	3000-3999	50,427,876.00	-2.08%	49,376,466.00	-2.09%	48,346,870.00
4. Books and Supplies	4000-4999	3,287,432.00	-28.48%	2,351,172.00	-0.70%	2,334,720.00
5. Services and Other Operating Expenditures	5000-5999	30,764,499.00	-9.86%	27,730,492.00	-7.65%	25,608,282.00
6. Capital Outlay	6000-6999	6,655,893.00	27.29%	8,472,000.00	-83.51%	1,397,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,410,118.00	-12.46%	3,860,522.00	0.00%	3,860,522.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	13,700,122.00	-2.73%	13,325,434.00	-3.81%	12,818,301.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		196,102,906.00	-3.12%	189,977,882.00	-6.50%	177,627,309.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(10,855,673.00)		(8,785,886.00)		164,227.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		36,858,426.17		26,002,753.17		17,216,867.17
2. Ending Fund Balance (Sum lines C and D1)		26,002,753.17		17,216,867.17		17,381,094.17
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	26,002,753.17		17,216,867.17		17,381,094.17
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		26,002,753.17		17,216,867.17		17,381,094.17
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1a and B2d are the adjustments in certificated and classified salaries funded by multi-year one funding expiring in FY 22-23 and in FY 23-24. SCCOE will be looking for alternative funding but in the event that funds will not be incurred, the positions will be eliminated						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		226,497.89	0.00%	226,497.89	0.00%	226,497.89
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	174,180,831.00	0.40%	174,869,410.00	0.34%	175,469,758.00
2. Federal Revenues	8100-8299	52,249,668.00	-0.46%	52,009,147.00	-6.44%	48,660,928.00
3. Other State Revenues	8300-8599	18,075,167.00	-9.71%	16,320,568.00	-4.10%	15,652,111.00
4. Other Local Revenues	8600-8799	39,988,332.00	1.17%	40,456,591.00	0.06%	40,480,817.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		284,493,998.00	-0.29%	283,655,716.00	-1.20%	280,263,614.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				57,792,785.00		55,957,638.00
b. Step & Column Adjustment				577,929.00		562,860.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,413,076.00)		(1,767,145.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	57,792,785.00	-3.18%	55,957,638.00	-2.15%	54,753,353.00
2. Classified Salaries						
a. Base Salaries				72,604,055.00		71,394,116.00
b. Step & Column Adjustment				726,038.00		724,114.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,935,977.00)		(1,448,556.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	72,604,055.00	-1.67%	71,394,116.00	-1.01%	70,669,674.00
3. Employee Benefits	3000-3999	69,847,620.00	-2.50%	68,101,025.00	-1.05%	67,383,372.00
4. Books and Supplies	4000-4999	5,771,321.00	-17.21%	4,778,314.00	3.77%	4,958,635.00
5. Services and Other Operating Expenditures	5000-5999	43,374,904.00	-9.02%	39,460,582.00	-6.62%	36,849,177.00
6. Capital Outlay	6000-6999	8,178,210.00	45.91%	11,932,622.00	-80.23%	2,359,317.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	48,765,906.00	-1.13%	48,216,310.00	0.00%	48,216,310.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(709,136.00)	0.00%	(709,136.00)	0.00%	(709,136.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	976,000.00	0.59%	981,750.00	-100.00%	0.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		306,601,665.00	-2.12%	300,113,221.00	-5.21%	284,480,702.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(22,107,667.00)		(16,457,505.00)		(4,217,088.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		85,157,589.99		63,049,922.99		46,592,417.99
2. Ending Fund Balance (Sum lines C and D1)		63,049,922.99		46,592,417.99		42,375,329.99
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740	26,002,753.17		17,216,867.17		17,381,094.17
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	13,162,988.00		10,409,697.00		10,378,307.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,264,067.00		12,004,529.00		11,379,228.00
2. Unassigned/Unappropriated	9790	11,595,114.82		6,936,324.82		3,211,700.82
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		63,049,922.99		46,592,417.99		42,375,329.99
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,264,067.00		12,004,529.00		11,379,228.00
c. Unassigned/Unappropriated	9790	11,595,114.82		6,936,324.82		3,211,700.82
d. Negative Restricted Ending Balances (Negative resources 2000-9999)						
	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		23,859,181.82		18,940,853.82		14,590,928.82
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)			7.78%		6.31%	5.13%
F. RECOMMENDED RESERVES						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>1. Special Education Pass-through Exclusions</p> <p>For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):</p> <p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes</p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <p>SELPAs I, II, III, IV, VII Administrative Unit</p> <p>SANTA CLARA COUNTY OFFICE OF EDUCATION</p>						
<p>2. Special education pass-through funds</p> <p>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>		53,113,591.00		53,113,591.00		53,113,591.00
<p>2. County Office's Total Expenditures and Other Financing Uses</p> <p>Used to determine the reserve standard percentage level on line F3d</p> <p>(Line B11, plus line F1b2 if line F1a is No)</p>		306,601,665.00		300,113,221.00		284,480,702.00
<p>3. Calculating the Reserves</p>		306,601,665.00		300,113,221.00		284,480,702.00
<p>a. Expenditures and Other Financing Uses (Line B11)</p>		306,601,665.00		300,113,221.00		284,480,702.00
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>		306,601,665.00		300,113,221.00		284,480,702.00
<p>d. Reserve Standard Percentage Level</p> <p>(Refer to Form 01CS, Criterion 8 for calculation details)</p>		2.00%		2.00%		2.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>		6,132,033.30		6,002,264.42		5,689,614.04
<p>f. Reserve Standard - By Amount</p>						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Refer to Form 01CS, Criterion 8 for calculation details)		2,240,000.00		2,240,000.00		2,240,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		6,132,033.30		6,002,264.42		5,689,614.04
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	301,957,555.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	52,551,495.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	158,872.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	7,785,435.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	52,141,483.00
5. Interfund Transfers Out	All	9300	7600-7629	983,500.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	10,285,960.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,454,247.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				72,809,497.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				176,596,563.00
Section II - Expenditures Per ADA				2021-22 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				277.21
B. Expenditures per ADA (Line I.E divided by Line II.A)				637,049.76

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	179,672,341.87	280,523.26
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	179,672,341.87	280,523.26
B. Required effort (Line A.2 times 90%)	161,705,107.68	252,470.93
C. Current year expenditures (Line I.E and Line II.B)	176,596,563.00	637,049.76
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
Total adjustments to base expenditures	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(16,081.00)	0.00	(443,324.00)				
Other Sources/Uses Detail					0.00	983,500.00		
Fund Reconciliation							(29,447.12)	(980,000.00)
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	16,060.00	0.00	443,324.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							(980,000.00)	(29,447.12)
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					983,500.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	21.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	16,081.00	(16,081.00)	443,324.00	(443,324.00)	983,500.00	983,500.00	(1,009,447.12)	(1,009,447.12)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(89,831.00)	0.00	(709,136.00)				
Other Sources/Uses Detail					0.00	976,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	89,631.00	0.00	709,136.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					976,000.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	200.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	89,831.00	(89,831.00)	709,136.00	(709,136.00)	976,000.00	976,000.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	County Operations Grant ADA
	3.0%	0 to 6,999
	2.0%	7,000 to 59,999
	1.0%	60,000 and over
County Office ADA (Form A, Estimated Funded ADA column, Line B5):	226,498	
County Office County Operations Grant ADA Standard Percentage Level:	1.00%	

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

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

Fiscal Year	County Operations Grant Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals		
Third Prior Year (2019-20)	257,365.56	254,369.08	1.16%	Not Met
Second Prior Year (2020-21)	254,369.08	254,369.08	N/A	Met
First Prior Year (2021-22)	253,148.78	253,247.98	N/A	Met

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

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

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

Explanation:
 (required if NOT met) The ADA P-A will still have to be submitted to close fiscal year 2021-22.

- 1b. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
 (required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

- B. STANDARD: Projected ADA for county operated programs for any of the budget year or two subsequent fiscal years has not increased

from the historical average from the three prior fiscal years by more than two percent (2%) each year.

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

DATA ENTRY: All data are extracted or calculated.

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

Fiscal Year	County and Charter School	District Funded	County Operations Grant ADA	Charter School ADA and Charter School Funded
	Alternative Education Grant ADA (Form A, Lines B1d and C2d)	County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2019-20)	425.16	1,067.48	254,369.08	215.33
Second Prior Year (2020-21)	425.16	1,067.48	254,369.08	215.33
First Prior Year (2021-22)	148.55	822.87	253,247.98	128.66
Historical Average:	332.96	985.94	253,995.38	186.44

County Office's County Operated Programs ADA Standard:

Budget Year (2022-23)				
(historical average plus 2%):	339.62	1,005.66	259,075.29	190.17
1st Subsequent Year (2023-24)				
(historical average plus 4%):	346.27	1,025.38	264,155.20	193.90
2nd Subsequent Year (2024-25)				
(historical average plus 6%):	352.93	1,045.10	269,235.10	197.63

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School	District Funded	County Operations Grant ADA	Charter School ADA and Charter School Funded
	Alternative Education Grant ADA (Form A, Lines B1d and C2d)	County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2022-23)	260.00	822.87	226,497.89	150.00
1st Subsequent Year (2023-24)	260.00	822.87	226,497.89	150.00
2nd Subsequent Year (2024-25)	260.00	822.87	226,497.89	150.00
Status:	Met	Met	Met	Met

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

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

- 1a. STANDARD MET - Projected ADA for county operated programs has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

The county wide ADA used for the the proposed budget is the ADA for 2021-22 P-1.

2. CRITERION: LCFF Revenue

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

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Excess Property Tax/Minimum State Aid

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

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

NOTE: Note: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Due to the full implementation of LCFF, gap funding is no longer applicable.

Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

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

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

Status: Hold Harmless

		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2021-22)	(2022-23)	(2023-24)	(2024-25)
I. LCFF Funding					
a.	COE funded at Target LCFF				
a1.	COE Operations Grant	N/A	N/A	N/A	N/A
a2.	COE Alternative Education Grant	N/A	N/A	N/A	N/A
b.	COE funded at Hold Harmless LCFF	30,086,967.00	30,086,967.00	30,086,967.00	30,086,967.00
c.	Charter Funded County Program				
c1.	LCFF Entitlement	1,972,989.00	2,279,898.00	2,279,898.00	2,279,898.00

d.	Total LCFF (Sum of a or b, and c)	32,059,956.00	32,366,865.00	32,366,865.00	32,366,865.00
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II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	253,247.98	226,497.89	226,497.89	226,497.89
b.	Prior Year ADA (Funded)		253,247.98	226,497.89	226,497.89
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a1 (At Target) or Section I-b (Hold Harmless), prior year column)	30,086,967.00	30,086,967.00	30,086,967.00
b1.	COLA percentage (if COE is at target)	5.3%	3.6%	3.6%
b2.	COLA amount (proxy for purposes of this criterion)	1,603,635.34	1,086,139.51	1,095,165.60
c.	Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	0.00	0.00	0.00
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	92.96%	92.96%	92.96%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

III. Alternative Education Grant

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

a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	148.55	260.00	260.00	260.00
b.	Prior Year ADA (Funded)		148.55	260.00	260.00
c.	Difference (Step 1a minus Step 1b)		111.45	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		75.03%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a2 (At Target) or Section I-b (Hold Harmless), prior year column)	30,086,967.00	30,086,967.00	30,086,967.00
b1.	COLA percentage (if COE is at target) (Section II-Step 2b1)	5.33%	3.61%	3.64%
b2.	COLA amount (proxy for purposes of this criterion)	1,603,635.34	1,086,139.51	1,095,165.60

c.	Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	0.00	0.00	0.00
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	75.03%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	92.96%	92.96%	92.96%
c.	Weighted Percent change (Step 3a x Step 3b)	69.74%	0.00%	0.00%

IV. Charter Funded County Program

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Step 1 - Change in Population				
a.	ADA (Funded) (Form A, line C3f)	128.66	150.0	150.00
b.	Prior Year ADA (Funded)		128.66	150.00
c.	Difference (Step 1a minus Step 1b)		21.34	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		16.59%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-c1, prior year column)	1,972,989.00	2,279,898.00	2,279,898.00
b1.	COLA percentage	5.33%	3.61%	3.64%
b2.	COLA amount (proxy for purposes of this criterion)	105,160.31	82,304.32	82,988.29
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	5.33%	3.61%	3.64%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2c)	21.92%	3.61%	3.64%
b.	LCFF Percent allocation (Section I-c1 divided by Section I-d)	7.04%	7.04%	7.04%
c.	Weighted Percent change (Step 3a x Step 3b)	1.54%	0.25%	0.26%

V. Weighted Change

	Budget Year	1st Subsequent Year	2nd Subsequent Year	
	(2022-23)	(2023-24)	(2024-25)	
a.	Total weighted percent change (Step 3c in sections II, III and IV)	71.29%	0.25%	0.26%

LCFF Revenue Standard (line V-a, plus/minus 1%):	N/A	N/A	N/A
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2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid

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

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

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected local property taxes (Form 01, Objects 8021 - 8089)	194,405,888.00	202,670,802.00	202,670,802.00	202,670,802.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		3.25% to 5.25%	-1.00% to 1.00%	-1.00% to 1.00%

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

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

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	202,926,601.00	212,556,498.00	212,556,498.00	212,556,498.00
County Office's Projected Change in LCFF Revenue:		4.75%	0.00%	0.00%
Standard:		3.25% to 5.25%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Met	Met	Met

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

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

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

Explanation
(required if NOT met)

3. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. County Office's Change in Funding Level			

(Criterion 2C):	4.75%	0.00%	0.00%
2. County Office's Salaries and Benefits Standard			
(Line 1, plus/minus 5%):	-0.25% to 9.75%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)		Percent Change Over Previous Year	Status
	(Form MYP, Lines B1-B3)			
First Prior Year (2021-22)	181,700,501.00			
Budget Year (2022-23)	200,244,460.00	10.21%		Not Met
1st Subsequent Year (2023-24)	195,452,779.00	(2.39%)		Met
2nd Subsequent Year (2024-25)	192,806,399.00	-1.35%		Met

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

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

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

Explanation:
(required if NOT met)

The FY 2022-23 is budgeting all positions and increases in the benefits which includes the increase in STRS and PERS. Increases are as follows: 1) STRS on Behalf by .67M, PERS by 1.8M, STRS by 1.21, Special Program by 1.2M, Head Start by .5M, Differentiated Assistance funds by .5M and COVID funding by 2.83M. COVID funding was in a holding account in 21- 22 as details of the funding requirements were not fully identified during budget development in 2021-22.

4. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. County Office's Change in Funding Level (Criterion 2C):	4.75%	0.00%	0.00%

2. County Office's Other Revenues and Expenditures

Standard Percentage Range (Line 1, plus/minus 10%):

-5.25% to 14.75%

-10.00% to 10.00%

-10.00% to 10.00%

3. County Office's Other Revenues and Expenditures

Explanation Percentage Range (Line 1, plus/minus 5%):

-0.25% to 9.75%

-5.00% to 5.00%

-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2021-22)	53,589,290.00		
Budget Year (2022-23)	52,249,668.00	-2.50%	Yes
1st Subsequent Year (2023-24)	52,009,147.00	-0.46%	No
2nd Subsequent Year (2024-25)	48,660,928.00	-6.44%	Yes

Explanation:
(required if Yes)

The decrease is in ESSER III federal revenues, is a multi year funding which started in FY 2019-20. Budgeted amount in FY 2021-22 was \$6.47M and \$1.3M in FY 2022-23 as a carry over. The decrease in revenues from FY 23-24 to FY 24-25 is because of the expiration of the funding for ESSER II, ESSER III and ESSER - CA Community Schools Partnership Program in FY 23-24.

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

First Prior Year (2021-22)	21,990,048.00		
Budget Year (2022-23)	18,075,167.00	-17.80%	Yes
1st Subsequent Year (2023-24)	16,320,568.00	-9.71%	Yes
2nd Subsequent Year (2024-25)	15,652,111.00	-4.10%	No

Explanation:
(required if Yes)

The decrease in state revenues from FY 21-22 to FY 22-23 of 3.9M are due to the funding that are not budgeted 1) .56M for the CA Learning Communities for School Success Program (LCSSP), 1.31M due to revenue allocation from SELPA for Special Ed Non-Public Schools program, 1.2M for TUPE Prop 56 and COVID funds of .66M which are only carry over in this budget year.

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

First Prior Year (2021-22)	44,257,377.00		
Budget Year (2022-23)	39,988,332.00	-9.65%	Yes
1st Subsequent Year (2023-24)	40,456,591.00	1.17%	No
2nd Subsequent Year (2024-25)	40,480,817.00	0.06%	No

Explanation:
(required if Yes)

The decrease from FY 21-22 to the proposed budget in FY 22-23 are due to decrease in the following programs, 1) approximately 1.07M for the Credentialing Program, 2) 1.06M for the CDE System of Support of Expanded Learning funds and 3) the non-renewal of the contract with the San Andreas Regional Center for Early Start program at 2.07M.

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

First Prior Year (2021-22)	8,245,471.00
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Budget Year (2022-23)	5,771,321.00	-30.01%	Yes
1st Subsequent Year (2023-24)	4,778,314.00	-17.21%	Yes
2nd Subsequent Year (2024-25)	4,958,635.00	3.77%	No

Explanation:

(required if Yes)

The decrease from FY 21-22 to the proposed budget in FY 22-23 for approximately 2.47M are due to decrease in the following programs, 1) approximately 1.3M from the COVID funds , 2) .32M for the the Special Program, 3) .28M for the Head Start program, 4) .13 Migrant Ed program. The decrease from FY 22-23 to FY 23-24 includes .53M in the Facilities Funds and .23M for Head Start program to realign their budget based on program needs.

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

First Prior Year (2021-22)	48,113,232.00		
Budget Year (2022-23)	43,374,904.00	-9.85%	Yes
1st Subsequent Year (2023-24)	39,460,582.00	-9.02%	Yes
2nd Subsequent Year (2024-25)	36,849,177.00	-6.62%	Yes

Explanation:

"(required if Yes)"

The decrease from FY 21-22 to the proposed budget in FY 22-23 of 4.7M is from ESSER III which only budgets the carry in FY 22-23. The decrease in FY 23-24 of 3.9M is 1.6M for the Facilities Funds, Head Start of .2M, Differentiated Assistance of .3M, reduced budget in Technology and Data Services (TDS) among other. The decrease in FY 24-25 is aligning of program requirement of .8M for Facilities Funds, .35 for TDS, ESSER funds by .54M among others.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
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Total Federal, Other State, and Other Local Revenue (Section 4B)

First Prior Year (2021-22)	119,836,715.00		
Budget Year (2022-23)	110,313,167.00	-7.95%	Not Met
1st Subsequent Year (2023-24)	108,786,306.00	-1.38%	Met
2nd Subsequent Year (2024-25)	104,793,856.00	-3.67%	Met

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

First Prior Year (2021-22)	56,358,703.00		
Budget Year (2022-23)	49,146,225.00	-12.80%	Not Met
1st Subsequent Year (2023-24)	44,238,896.00	-9.99%	Met
2nd Subsequent Year (2024-25)	41,807,812.00	-5.50%	Met

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

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

1a.

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

Explanation:

Federal Revenue

The decrease is in ESSER III federal revenues, is a multi year funding which started in FY 2019-20. Budgeted amount in FY 2021-22 was \$6.47M and \$1.3M in FY 2022-23 as a carry over. The decrease in revenues from FY

(linked from 4B
if NOT met)

Explanation:

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

The decrease in state revenues from FY 21-22 to FY 22-23 of 3.9M are due to the funding that are not budgeted 1) .56M for the CA Learning Communities for School Success Program (LCSSP), 1.31M due to revenue allocation from SELPA for Special Ed Non-Public Schools program, 1.2M for TUPE Prop 56 and COVID funds of .66M which are only carry over in this budget year.

Explanation:

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

The decrease from FY 21-22 to the proposed budget in FY 22-23 are due to decrease in the following programs, 1) approximately 1.07M for the Credentialing Program, 2) 1.06M for the CDE System of Support of Expanded Learning funds and 3) the non-renewal of the contract with the San Andreas Regional Center for Early Start program at 2.07M.

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

Explanation:

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

The decrease from FY 21-22 to the proposed budget in FY 22-23 for approximately 2.47M are due to decrease in the following programs, 1) approximately 1.3M from the COVID funds , 2) .32M for the the Special Program, 3) .28M for the Head Start program, 4) .13 Migrant Ed program. The decrease from FY 22-23 to FY 23-24 includes .53M in the Facilities Funds and .23M for Head Start program to realign their budget based on program needs.

Explanation:

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

The decrease from FY 21-22 to the proposed budget in FY 22-23 of 4.7M is from ESSER III which only budgets the carry in FY 22-23. The decrease in FY 23-24 of 3.9M is 1.6M for the Facilities Funds, Head Start of .2M, Differentiated Assistance of .3M, reduced budget in Technology and Data Services (TDS)among other. The decrease in FD 24-25 is aligning of program requirement of .8M for Facilities Funds, .35 for TDS, ESSER funds by .54M among others.

5. **CRITERION: Facilities Maintenance**

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

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

"NOTE:"

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

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

Budgeted			
Unrestricted Expenditures			
and Other Financing Uses	3% Required	Budgeted Contribution ¹	
(Form 01, Resources 0000-1999, Objects 1000-7999)	Minimum Contribution	to the Ongoing and Major	
	(Unrestricted Budget times 3%)	Maintenance Account	Status

Ongoing and Major Maintenance/Restricted Maintenance Account	110,498,759.00	3,314,962.77	3,314,963.00	Met
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¹ Fund 01, Resource 8150, Objects 8900-8999

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

	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
	Other (explanation must be provided)
Explanation: (required if NOT met and Other is marked)	

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses², in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	10,594,844.46	11,134,907.95	11,380,537.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	18,784,271.90	22,073,531.83	17,062,964.34
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(1,511,970.89)	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	27,867,145.47	33,208,439.78	28,443,501.34
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	264,871,111.51	278,372,698.79	301,957,555.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540, 6546, objects 7211-7213, 7221-7223)	41,111,580.07	42,139,546.21	83,811,314.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	305,982,691.58	320,512,245.00	385,768,869.00
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	9.10%	10.40%	7.40%

County Office's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

3.00%	3.50%	2.50%
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¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	6,228,046.37	82,997,800.08	N/A	Met
Second Prior Year (2020-21)	182,821.10	94,813,057.69	N/A	Met
First Prior Year (2021-22)	(11,840,518.00)	104,712,248.00	11.31%	Not Met
Budget Year (2022-23) (Information only)	(11,251,994.00)	110,498,759.00		

6C. Comparison of County Office Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation: (required if NOT met) The 11.84M in FY 21-22 is not deficit spending. Fund balance will be used to cover the expenses which includes from: 3.5M from Facilities funds, 4.6M from General Funds and 1.2M from Technology and Data Services and from other unrestricted funds.

7. CRITERION: Fund Balance

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

Percentage Level ¹	County Office Total Expenditures and Other Financing Uses ²	
1.7%	0	to \$6,637,999
1.3%	\$6,638,000	to \$16,595,999
1.0%	\$16,596,000	to \$74,682,000
0.7%	\$74,682,001	and over

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

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

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

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

	306,601,665.00	
County Office's Fund Balance Standard Percentage Level:	0.70%	

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

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and,

if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

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

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

Yes

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

a. Enter the name(s) of the SELPA(s): SELPAs I, II, III, IV, VII Administrative Unit

SANTA CLARA COUNTY OFFICE OF EDUCATION

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540, 6546, objects 7211-7213, 7221-7223):	53,113,591.00	53,113,591.00	53,113,591.00

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

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance ³ (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2019-20)	47,455,364.82	53,728,814.35	N/A	Met
Second Prior Year (2020-21)	54,001,376.30	59,956,860.72	N/A	Met
First Prior Year (2021-22)	54,128,213.72	60,139,681.82	N/A	Met
Budget Year (2022-23) (Information only)	48299163.82			

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

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

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

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

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	306,601,665.00	300,113,221.00	284,480,702.00
County Office's Reserve Standard Percentage Level:	2.00%	2.00%	2.00%

8A. Calculating the County Office's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	306,601,665.00	300,113,221.00	284,480,702.00

2.	Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	53,113,591.00	53,113,591.00	53,113,591.00
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	306,601,665.00	300,113,221.00	284,480,702.00
4.	Reserve Standard Percentage Level	2.00%	2.00%	2.00%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	6,132,033.30	6,002,264.42	5,689,614.04
6.	Reserve Standard - by Amount (From percentage level chart above)	2,240,000.00	2,240,000.00	2,240,000.00
7.	County Office's Reserve Standard (Greater of Line A5 or Line A6)	6,132,033.30	6,002,264.42	5,689,614.04

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	12,264,067.00	12,004,529.00	11,379,228.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	11,595,114.82	6,936,324.82	3,211,700.82
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	23,859,181.82	18,940,853.82	14,590,928.82
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	7.78%	6.31%	5.13%
County Office's Reserve Standard (Section 8A, Line 7):	6,132,033.30	6,002,264.42	5,689,614.04
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2021-22)	(1,734,689.00)			
Budget Year (2022-23)	(2,067,551.00)	332,862.00	19.2%	Not Met
1st Subsequent Year (2023-24)	(1,724,347.00)	(343,204.00)	(16.6%)	Not Met
2nd Subsequent Year (2024-25)	(1,614,360.00)	(109,987.00)	(6.4%)	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2021-22)	983,500.00			
Budget Year (2022-23)	976,000.00	(7,500.00)	(.8%)	Met
1st Subsequent Year (2023-24)	981,750.00	5,750.00	.6%	Met
2nd Subsequent Year (2024-25)	0.00	(981,750.00)	(100.0%)	Not Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the county school service fund operational budget?			No	

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

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

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

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

Explanation:
(required if NOT met)

Contributions are assessed based on program needs and the capacity to provide support on a yearly basis.

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

The last payment to the Certificates of Participation is in April 2024, thus no projected expenses thereafter.

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Criterion 57A.

Type of Commitment	# of Years		SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
	Remaining		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases					
Certificates of Participation	2		FD 01 Unrestricted Balance Object Code 9790	FD 560 Object Code 7439	1,820,000
General Obligation Bonds					
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences			2020-21 Form Debt		9,319,836

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

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2 For the county office's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

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

	Actuarial	
	Self-Insurance Fund	Government Fund
	8034023	0

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

4. OPEB Liabilities

a. Total OPEB liability

16,484,104.00

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

25,479,859.00

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

(8,995,755.00)

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

Actuarial

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

Jun 30, 2021

5. OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	0.00	0.00	0.00

Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	586,708.00	670,800.00	705,409.00
d. Number of retirees receiving OPEB benefits	153.00	153.00	153.00

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

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

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

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

2. SCCOE is self-insured for Workers' Compensation. Workers' Compensation claims are administered for SCCOE by Third Party Administrator, Tristar Risk Management. SCCOE has excess workers' compensation coverage through Public Risk Innovation, Solutions and Management with a Retention of \$300,000 per injury (SCCOE pays the first \$300,000 per injury). Each SCCOE Department contributes a portion of the overall workers' compensation costs. Contribution percentage is based on an internal analysis of prior injury history and costs, external actuarial valuation, and the cost of excess insurance premiums. This valuation is completed annually.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	12,931,000.00
b. Unfunded liability for self-insurance programs	0.00

4. Self-Insurance Contributions	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
a. Required contribution (funding) for self-insurance programs	8,916,933.00	8,916,933.00	8,916,933.00
b. Amount contributed (funded) for self-insurance programs	8,916,933.00	8,916,933.00	8,916,933.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of certificated (non-management) full-time - equivalent(FTE) positions	351.10	350.12	350.12	350.12

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

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

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

Negotiations are still going on and has not been settled yet.

Negotiations Settled

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

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits 482,260

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

6. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	\$7,018,365	\$7,018,365	\$7,018,365
3.	Percent of H&W cost paid by employer	86.6%	86.6%	86.6%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

Certificated (Non-management) Step and Column Adjustments	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	482,260	485,911	490,770
3.	Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

Certificated (Non-management) Attrition (layoffs and retirements)	Budget Year	1st Subsequent Year	2nd Subsequent Year	
	(2022-23)	(2023-24)	(2024-25)	
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Certificated (Non-management) - Other

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

Negotiation is ongoing and has not been settled yet.

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of classified (non-management) FTE positions	928	965.9	965.9	965.9

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

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

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

Negotiations Settled

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

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement			
% change in salary schedule from prior year			

or

Multiyear Agreement

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

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

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits 824,144

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

6. Amount included for any tentative salary schedule increases	0	0	0
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Classified (Non-management) Health and Welfare (H&W) Benefits

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	11,004,694	11,004,964	11,004,964
3. Percent of H&W cost paid by employer	86.6%	86.6%	86.6%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Yes	Yes	Yes
2.	826,144	831,528	836,133
3.	1.0%	1.0%	1.0%

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Yes	Yes	Yes
2.	No	No	No

Classified (Non-management) - Other

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

Negotiation is ongoing and has not been settled yet.

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	197.50	202.7	202.7	202.7

Management/Supervisor/Confidential

Salary and Benefit Negotiations

- Are salary and benefit negotiations settled for the budget year?

N/A

If Yes, complete question 2.

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

--

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

Negotiations Settled

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
2.	Salary settlement:			
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
	Total cost of salary settlement			
	% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
4.	Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	5,414,544	5,414,544	5,414,544
3.	Percent of H&W cost paid by employer	86.6%	86.6%	86.6%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Step and Column Adjustments

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	379,626	382,325	385,459
3.	Percent change in step & column over prior year	1.0%	1.0%	1.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
1.	Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of other benefits	107,335	107,022	107,022
3.	Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes
Jun 15, 2022

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

No
No
Yes
No

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

Comments:
(optional)

End of County Office Budget Criteria and Standards Review

Budget, July 1
Budget 2022-23

Technical Review Checks

Phase - All

Display - All Technical Checks

Santa Clara County Office of Education

Santa Clara County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (Fatal) - All FUND codes must be valid.

Passed

CHECKRESOURCE - (Warning) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT

FD - RS - PY - GO - FN - OB

RESOURCE

VALUE

ACCOUNT	RESOURCE	VALUE
01-5640-0-0000-0000-9740	5640	\$1,148,664.83

Explanation: Per CDE guidelines, Resource 5640 was changed to Resource 9010, Other Restricted Local. The SACS software is flagging the fund balance transferred from Resource 5640 to Resource 9010 as a warning in the technical review check. We have ensured all transactions have been correctly recorded, it seems to be a system error.

01-5640-0-0000-0000-9791	5640	\$1,148,664.83
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Explanation: Per CDE guidelines, Resource 5640 was changed to Resource 9010, Other Restricted Local. The SACS software is flagging the fund balance transferred from Resource 5640 to Resource 9010 as a warning in the technical review check. We have ensured all transactions have been correctly recorded, it seems to be a system error.

01-5640-0-0000-0000-979Z	5640	\$1,148,664.83
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Explanation: Per CDE guidelines, Resource 5640 was changed to Resource 9010, Other Restricted Local. The SACS software is flagging the fund balance transferred from Resource 5640 to Resource 9010 as a warning in the technical review check. We have ensured all transactions have been correctly recorded, it seems to be a system error.

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.

Passed

CHECKGOAL - (Fatal) - All GOAL codes must be valid.

Passed

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.

Passed

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.

Passed

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.

Passed

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.

Passed

CHK-FUNDxRESOURCE - (Warning) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-5640-0-0000-0000-9740	01	5640	\$1,148,664.83
Explanation: Per CDE guidelines, Resource 5640 was changed to Resource 9010, Other Restricted Local. The SACS software is flagging the fund balance transferred from Resource 5640 to Resource 9010 as a warning in the technical review check. We have ensured all transactions have been correctly recorded, it seems to be a system error.			
01-5640-0-0000-0000-9791	01	5640	\$1,148,664.83
Explanation: Per CDE guidelines, Resource 5640 was changed to Resource 9010, Other Restricted Local. The SACS software is flagging the fund balance transferred from Resource 5640 to Resource 9010 as a warning in the technical review check. We have ensured all transactions have been correctly recorded, it seems to be a system error.			
01-5640-0-0000-0000-979Z	01	5640	\$1,148,664.83
Explanation: Per CDE guidelines, Resource 5640 was changed to Resource 9010, Other Restricted Local. The SACS software is flagging the fund balance transferred from Resource 5640 to Resource 9010 as a warning in the technical review check. We have ensured all transactions have been correctly recorded, it seems to be a system error.			

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.

Passed

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.

Passed

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.

Passed

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-5640-0-0000-0000-9740	5640	9740	\$1,148,664.83
Explanation: Per CDE guidelines, Resource 5640 was changed to Resource 9010, Other Restricted Local. The SACS software is flagging the fund balance transferred from Resource 5640 to Resource 9010 as a warning in the technical review check. We have ensured all transactions have been correctly recorded, it seems to be a system error.			

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.

Passed

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

Passed

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.

Passed

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

Passed

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs(functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699). **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided. **Passed**

WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided. **Passed**

ADA-PROVIDE - (Fatal) - Average Daily Attendance data Form A must be provided. **Passed**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

Passed

CHK-DEPENDENCY - (Fatal) - Data have been changed that may affect other forms. To ensure their accuracy, the form(s) in the left column must be opened and saved before an Official export can occur. (Note: During the budget periods, open and save Form 01CS and Form CB, in this order, after all other forms. See Attachment F of the SACS Software User Guide for additional information on clearing form dependencies.)

Exception

FORM	DEPENDENT ON FORM/GL
01CS	MYP
CB	01CS

VERSION-CHECK - (Warning) - All versions are current.

Passed