

June 2, 2022

TO: County Board of Education

FROM: Dr. Susan Salcido

SUBJECT: **PROPOSED BUDGET**

The proposed budget is presented to the County Board of Education for adoption. A clear separation is made between unrestricted and restricted monies. Uses for the latter are strictly limited. Also separate is the budget for the Child Development Program. Consistent with the Standardized Account Code Structure (SACS), the Child Development Program is required to operate in a fund separate from the General Fund.

The data in this document reflects the most current financial information available. It is recognized that changes will occur that require adjustments to the adopted budget during the fiscal year.

TABLE OF CONTENTS

	Page
Graph: Combined General Fund and Child Development Fund Support Services Budgeted Expenditures	1
Graph: Combined General Fund and Child Development Fund Internal, District, and Teacher Support Budgeted Expenditures.....	2
Graph: Combined General Fund and Child Development Fund Student Support Services Budgeted Expenditures	3
Graph: Combined General Fund and Child Development Fund Support Services Budgeted Expenditures	4
Combined General Fund and Child Development Fund	5
General Fund and Child Development Fund.....	6
Combined General Fund and Child Development Fund Revenue - by Source.....	7
General Fund and Child Development Fund Revenue - by Source	8
Combined General Fund and Child Development Fund Expenditures - by Type of Expense.....	9
General Fund and Child Development Fund Expenditures - by Type of Expense	10
2022-23 Budgeted Revenue and Expenditures Unrestricted and Restricted Programs	11
Capital Outlay Summary	15

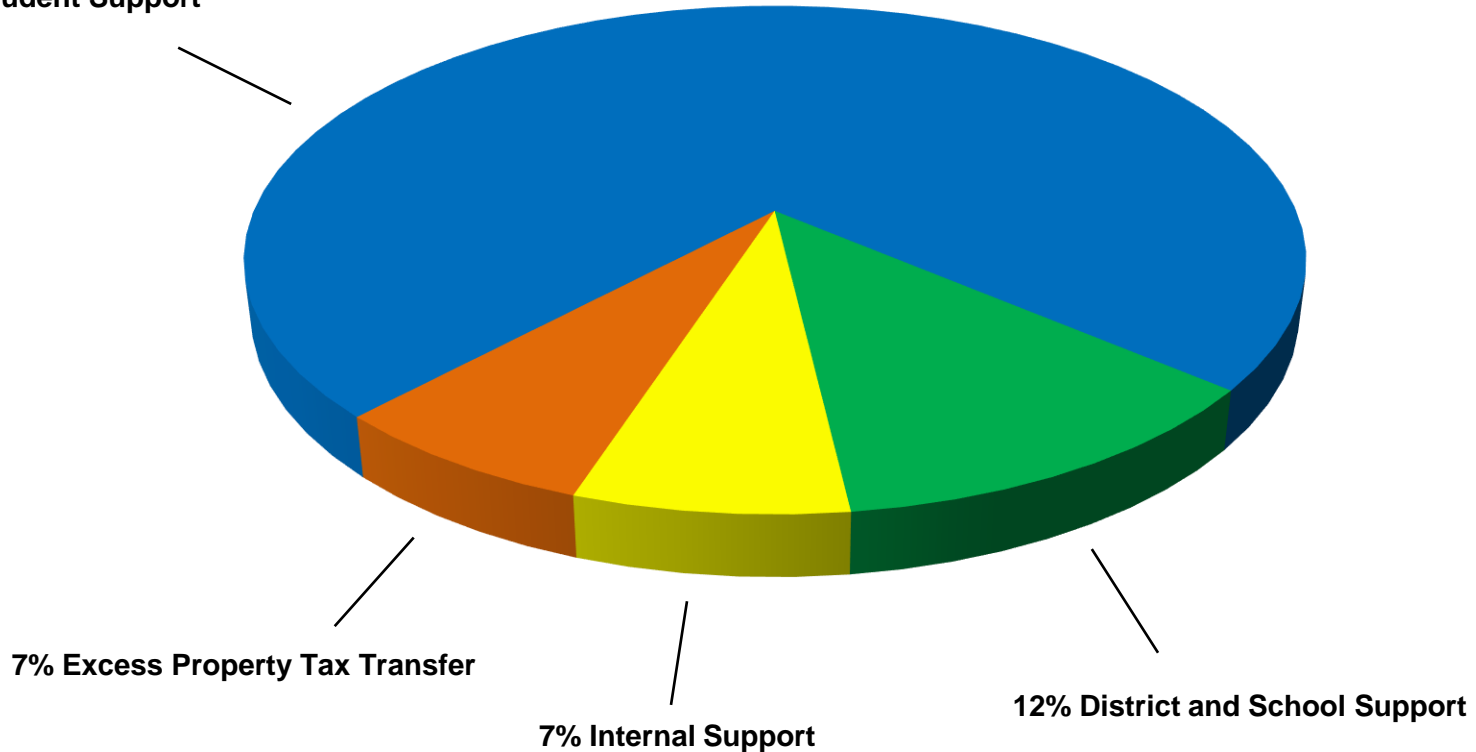
TABLE OF CONTENTS

	Page
Forest Reserve Fund	17
One-Time Revenues Fund	18
Goleta - Redevelopment Fund	19
Facilities Fund	20
Lompoc - Redevelopment Fund	21
Buellton - Redevelopment Fund	22
Isla Vista - Redevelopment Fund	23
Lease Purchase and Site Improvement Fund	24
Workers' Compensation Self-Insurance Program for Employees (SIPE) Fund	25
Appendix: Revenue and Expenditure Account Descriptions	26

2022-23 Proposed Adopted Budget

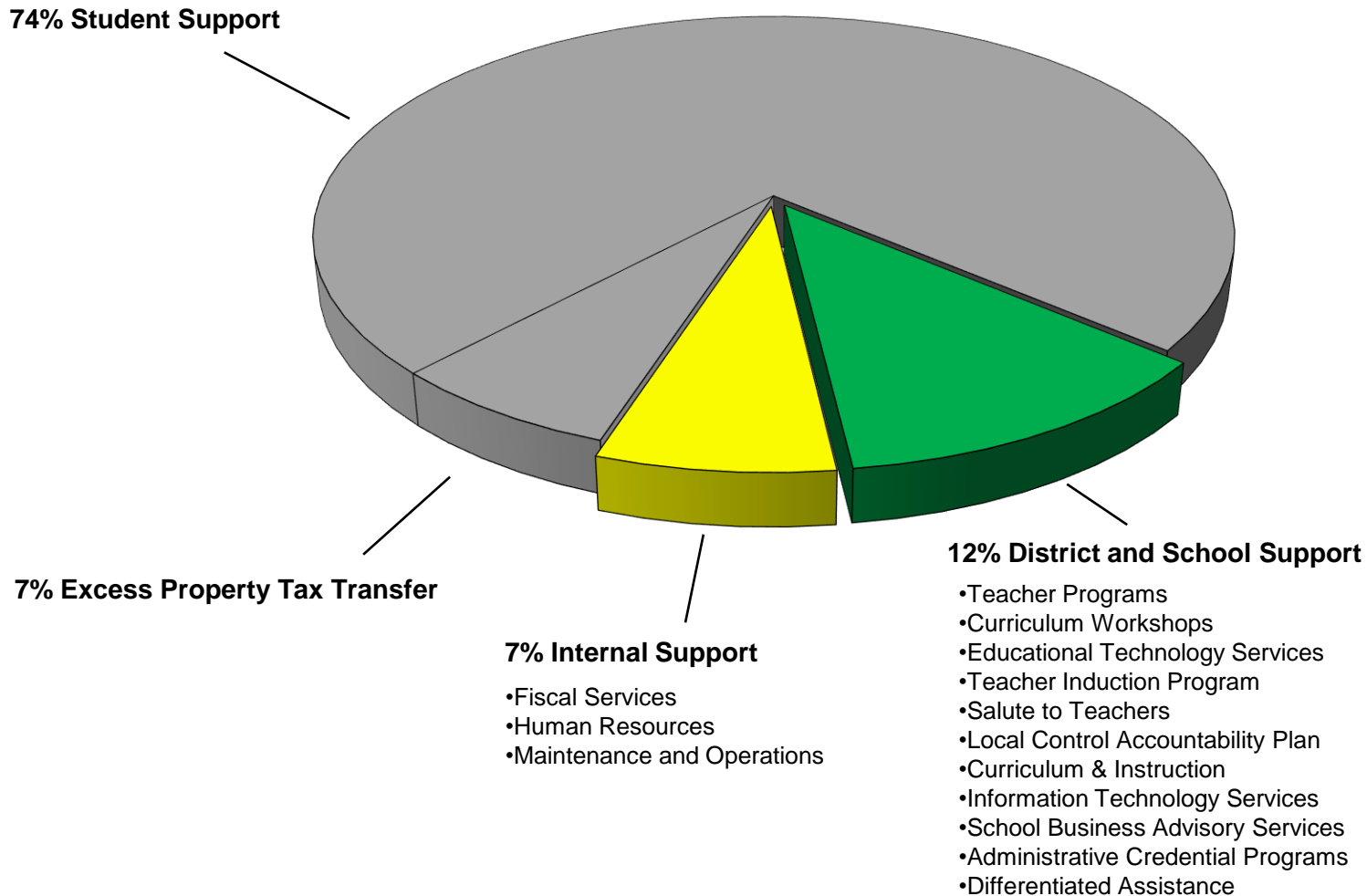
Combined General Fund and Child Development Fund
Support Services Budgeted Expenditures

74% Student Support



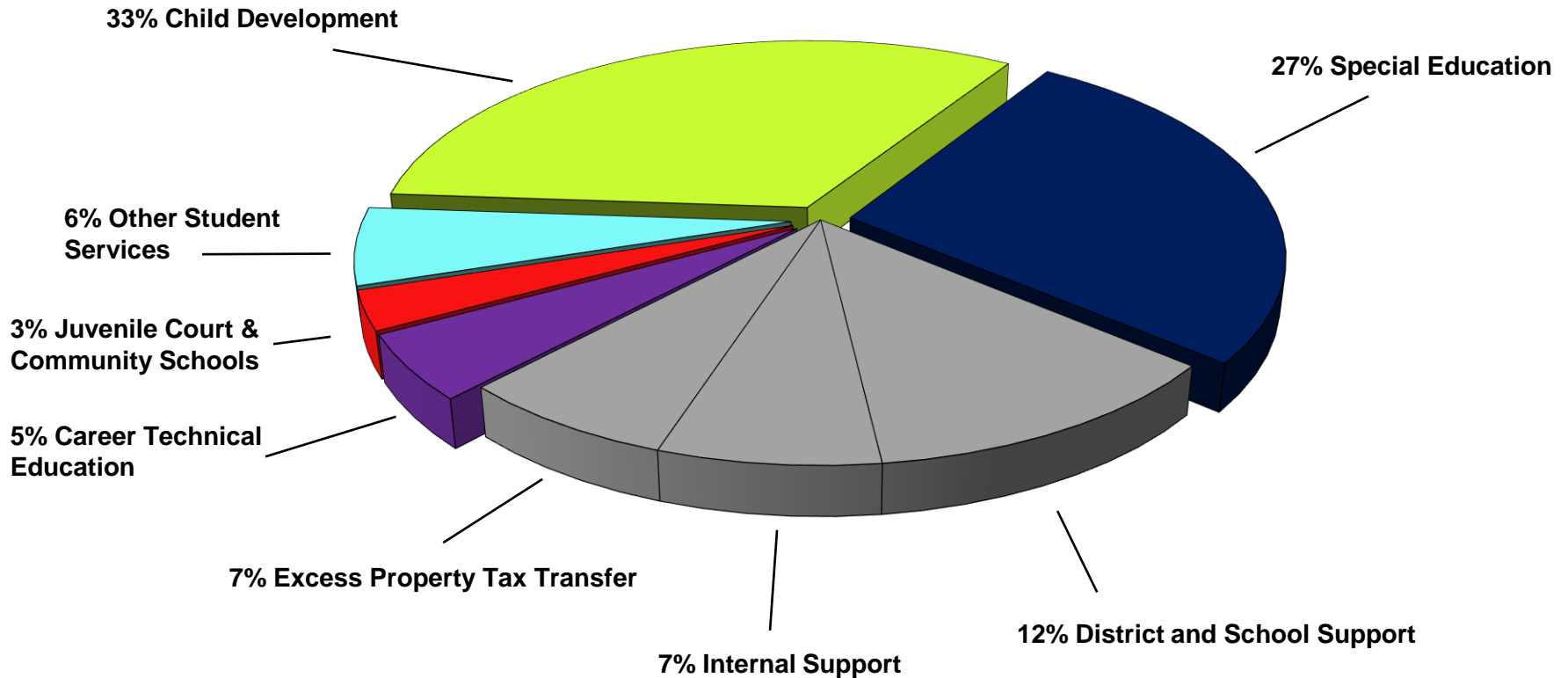
2022-23 Proposed Adopted Budget

Combined General Fund and Child Development Fund
Internal and District and School Support Budgeted Expenditures



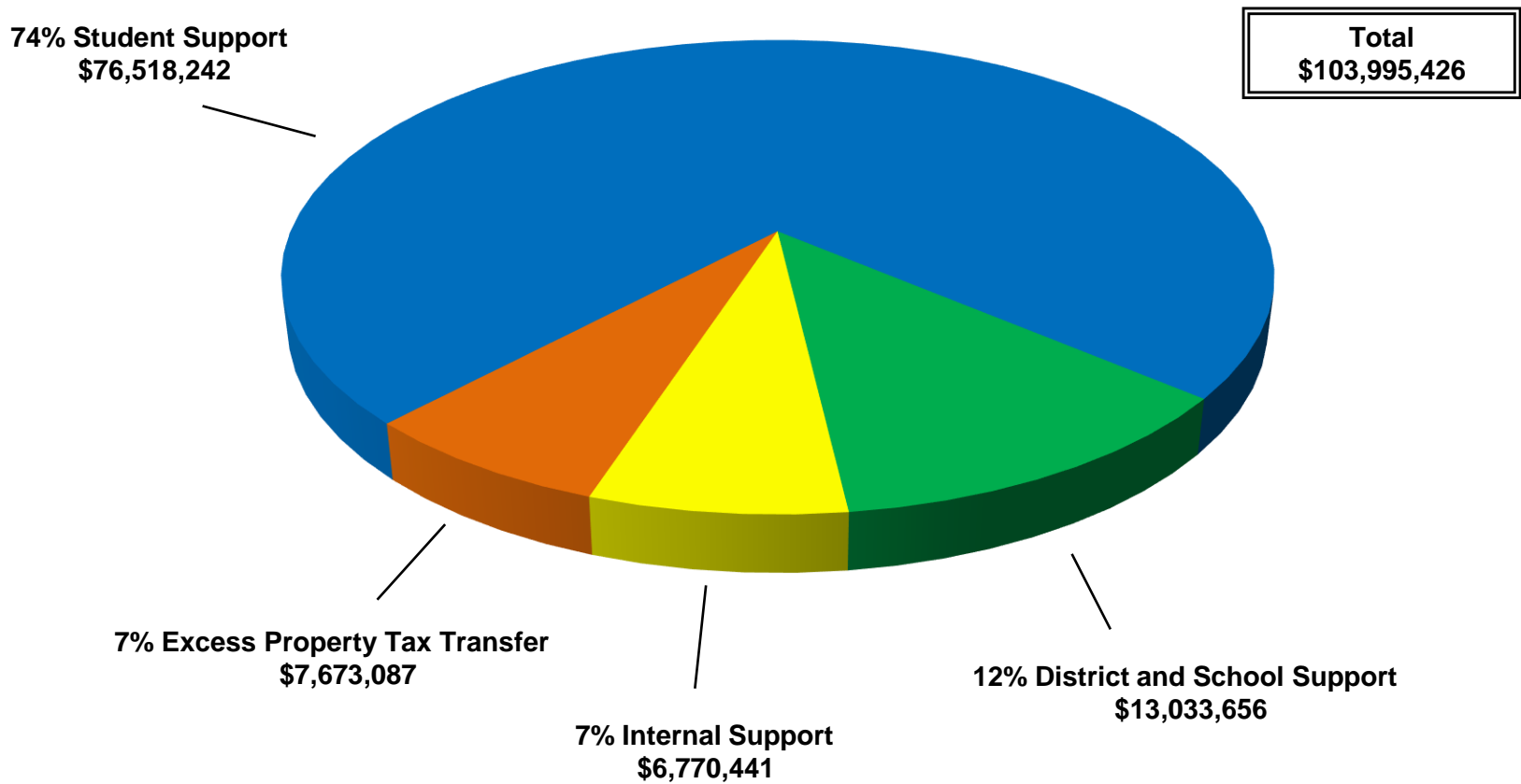
2022-23 Proposed Adopted Budget

Combined General Fund and Child Development Fund Student Support Services Budgeted Expenditures



2022-23 Proposed Adopted Budget

Combined General Fund and Child Development Fund
Support Services Budgeted Expenditures



Combined General Fund and Child Development Fund

Two-Year Comparison

	<i>2021-22 Estimated Actuals</i>	<i>2022-23 Proposed Budget</i>
Beginning Balance	24,366,040	23,362,840
Revenue	100,630,975	100,776,486
Expense	101,634,175	103,995,426
Ending Balance (a)	23,362,840	20,143,900

(a) Sufficient funds are necessary to meet cash flow requirements such as obligations incurred but not paid in the budget year ending June 30, meeting obligations of programs not fully funded by the state, advancing cash for programs that begin before funding is received, and other purposes that would entail the expense of borrowing if sufficient funds were not available. Protection against state funding deficits and other uncertainties beyond the control of the Santa Barbara County Education Office require the maintenance of a prudent level of contingency and reserve funds to insure the continuation of educational programs.

General Fund and Child Development Fund
Two-Year Comparison

	General Fund - Unrestricted		General Fund - Restricted Programs		Child Development	
	2021-22 Estimated Actuals	2022-23 Proposed Budget	2021-22 Estimated Actuals	2022-23 Proposed Budget	2021-22 Estimated Actuals	2022-23 Proposed Budget
Beginning Balance	8,414,814	8,914,764	12,957,028	11,204,225	2,994,198	3,243,851
Revenue	25,839,246	25,478,815	40,144,997	41,171,081	34,646,732	34,126,590
Expense	25,339,296	26,977,540	41,897,800	43,093,442	34,397,079	33,924,444
Ending Balance (a)	8,914,764	7,416,039	11,204,225	9,281,864	3,243,851	3,445,997

(a) Sufficient funds are necessary to meet cash flow requirements such as obligations incurred but not paid in the budget year ending June 30, meeting obligations of programs not fully funded by the state, advancing cash for programs that begin before funding is received, and other purposes that would entail the expense of borrowing if sufficient funds were not available. Protection against state funding deficits and other uncertainties beyond the control of the Santa Barbara County Education Office require the maintenance of a prudent level of contingency and reserve funds to insure the continuation of educational programs.

Combined General Fund and Child Development Fund Revenue - by Source
Two-Year Comparison

Source of Funds: (a)	2021-22 <i>Estimated Actuals</i>	2022-23 <i>Proposed Budget</i>
Beginning Fund Balance	24,366,040	23,362,840
Revenue		
LCFF Sources (b)		
Support Services	22,802,169	22,789,217
Special Education	186,101	186,101
Unrestricted Categorical Programs	1,675,035	1,675,035
Federal Revenue		
All Federal	25,135,045	15,242,539
Other State Revenue		
Other State Apportionment	2,002,135	2,002,135
Lottery Revenue	34,576	31,127
All Other State Revenue	18,900,930	28,342,307
Other Local Revenue		
Interest	319,158	305,822
School Districts	5,434,489	5,268,604
Other Agencies	22,509,355	23,276,256
All Other Local Revenue	1,253,939	1,279,300
Other Transfers	378,043	378,043
Total Revenue	100,630,975	100,776,486
Total Beginning Balance plus Revenue	124,997,015	124,139,326

(a) See Appendix for descriptions.

(b) Local Control Funding Formula

General Fund and Child Development Fund Revenue - by Source
Two-Year Comparison

Source of Funds: (a)	General Fund - Unrestricted		General Fund - Restricted Programs		Child Development	
	2021-22 Estimated Actuals	2022-23 Proposed Budget	2021-22 Estimated Actuals	2022-23 Proposed Budget	2021-22 Estimated Actuals	2022-23 Proposed Budget
Beginning Fund Balance	8,414,814	8,914,764	12,957,028	11,204,225	2,994,198	3,243,851
Revenue						
LCFF Sources (b)						
Support Services	22,802,169	22,789,217	0	0	0	0
Special Education	0	0	186,101	186,101	0	0
Unrestricted Categorical Programs	1,675,035	1,675,035	0	0	0	0
Federal Revenue						
All Federal	359,864	381,481	1,873,884	1,480,694	22,901,297	13,380,364
Other State Revenue						
Other State Apportionment	0	0	2,002,135	2,002,135	0	0
Lottery Revenue	24,026	25,407	10,550	5,720	0	0
All Other State Revenue	109,173	109,173	7,839,942	8,153,756	10,951,815	20,079,378
Other Local Revenue						
Interest	283,390	283,390	0	0	35,768	22,432
School Districts	153,039	150,737	5,187,858	5,028,104	93,592	89,763
Other Agencies	221,571	232,450	22,050,005	22,861,176	237,779	182,630
All Other Local Revenue	922,564	907,564	276,917	371,736	54,458	0
Other Transfers	(711,585)	(1,075,639)	717,605	1,081,659	372,023	372,023
Total Revenue	25,839,246	25,478,815	40,144,997	41,171,081	34,646,732	34,126,590
Total Beginning Balance plus Revenue	34,254,060	34,393,579	53,102,025	52,375,306	37,640,930	37,370,441

(a) See Appendix for descriptions.

(b) Local Control Funding Formula

**Combined General Fund and Child Development Fund Expenditures - by Type of Expense
Two-Year Comparison**

Object Code		2021-22 Estimated Actuals	2022-23 Proposed Budget
Descriptions (a)			
Total 1000's	Certificated Personnel Salaries	15,006,557	16,266,754
Total 2000's	Classified Personnel Salaries	17,096,738	18,048,913
Total 3000's	Employee Benefits	16,634,289	19,264,748
Total 4000's	Books, Supplies & Non-capitalized Equipment	1,397,051	907,496
Total 5000's	Services and Other Operating Expenses	40,017,527	38,628,179
Total 6000's	Capital Outlay	673,789	71,103
Subtotal		90,825,951	93,187,193
Total 7000's	Indirect Costs and Transfers	10,808,224	10,808,233
Total Expense		101,634,175	103,995,426

(a) See Appendix for descriptions.

**General Fund and Child Development Fund Expenditures - by Type of Expense
Two-Year Comparison**

		General Fund - Unrestricted		General Fund - Restricted Programs		Child Development	
		2021-22 <i>Estimated Actuals</i>	2022-23 <i>Proposed Budget</i>	2021-22 <i>Estimated Actuals</i>	2022-23 <i>Proposed Budget</i>	2021-22 <i>Estimated Actuals</i>	2022-23 <i>Proposed Budget</i>
Object Code	Descriptions (a)						
Total 1000's	Certificated Personnel Salaries	2,910,816	3,396,017	10,740,767	11,354,969	1,354,974	1,515,768
Total 2000's	Classified Personnel Salaries	7,991,645	8,446,645	7,244,748	7,497,051	1,860,345	2,105,217
Total 3000's	Employee Benefits	5,042,696	5,977,439	9,557,231	10,811,180	2,034,362	2,476,129
Total 4000's	Books, Supplies & Non-capitalized Equipment	502,598	442,206	659,560	295,492	234,893	169,798
Total 5000's	Services and Other Operating Expenses	3,380,953	3,316,070	10,288,573	10,203,483	26,348,001	25,108,626
Total 6000's	Capital Outlay	7,684	0	617,869	66,103	48,236	5,000
Subtotal		19,836,392	21,578,377	39,108,748	40,228,278	31,880,811	31,380,538
Total 7000's	Indirect Costs and Transfers	5,502,904	5,399,163	2,789,052	2,865,164	2,516,268	2,543,906
Total Expense		25,339,296	26,977,540	41,897,800	43,093,442	34,397,079	33,924,444

(a) See Appendix for descriptions.

**2022-23 Budgeted Revenue and Expenditures Unrestricted and Restricted Categorical Programs
General Fund and Child Development Fund**

Program Number	Program Description	Beginning Balance	Program Revenue	Program Expenditures	Transfers In/(Out)	Ending Balance
Fund 01						
0000	STRS-On-Behalf	0	1,234,213	1,234,213	0	0
1012	SIPE Risk & Loss Control	0	206,954	206,954	0	0
1020	Lottery Instructional Materials	65,485	5,720	20,000	0	51,205
1021	AB86 ELO - Expanded Learning Opportunity Grant	376,860	0	0	(63,576)	313,284
1022	Safe Schools for All	79,300	0	79,300	0	0
1023	COVID Mitigation for Counties	267,892	0	267,892	0	0
1030	Mandated Costs	336,523	81,976	0	0	418,499
1031	CSEA Health Insurance Special Reserve	291,544	0	0	0	291,544
1033	Escape Financial System	716,074	1,228,698	1,096,144	0	848,628
1066	Educator Effectiveness Grant	461,925	0	444,672	(17,253)	0
1090	Cal-SAFE Transfer	0	0	372,023	372,023	0
1090	Pass Through Facility Tax	393,449	125,877	0	0	519,326
1239	Technology Training	0	10,000	1,676	0	8,324
1271	Educational Technology Services (ETS) Events	61,451	6,800	11,409	0	56,842
1301	STRS Regional Counseling Program	0	188,068	188,068	0	0
1302	Peer Assistance and Review	0	0	8,249	8,249	0
1304	AB1808 Classified Professional Development	30,522	0	30,522	0	0
1308	Local Solutions	0	600,000	600,000	0	0
1310	Superintendent Search	14,242	5,500	10,080	0	9,662
1703	School Business Advisory Services Workshops	0	4,585	6,411	1,826	0
1856	Industry Education Council North	2,168	500	760	0	1,908
1941	Educational Access Television	938	0	0	0	938
2010	Annual Management Retreat	0	0	5,167	5,167	0
2011	LCAP Support	308,448	0	34,653	0	273,795
2012	Budget Support	328,093	0	0	0	328,093
2050	Santa Barbara County School Boards Association	23,302	5,700	5,200	0	23,802
2114	Differentiated Assistance	3,014,671	1,366,667	4,450	(1,254,588)	3,122,300
3325	Admin Health Linkages	111,591	0	103,622	0	7,969
3326	Medi-Cal Direct Health Linkages	0	25,000	25,000	0	0
3327	District Funded	75,312	22,500	89,648	0	8,164
3361	Orfalea Ortho Audacious Foundation	622,999	0	622,999	0	0
3364	Oral Health	0	244,878	244,878	0	0
3367	Fluoride Varnish Project	0	78,258	78,258	0	0
3369	Mental Health SSA	0	465,413	465,413	0	0
3370	American Rescue Plan 1 - Homeless Children & Youth	0	253,898	253,898	0	0
3373	Promotora - Women's Fund	33,511	119,000	117,651	0	34,860
3375	Promotora Project	92,222	50,000	139,213	0	3,009
3385	Medi-Cal Children & Family Resources	15,639	0	0	0	15,639

**2022-23 Budgeted Revenue and Expenditures Unrestricted and Restricted Categorical Programs
General Fund and Child Development Fund**

Program Number	Program Description	Beginning Balance	Program Revenue	Program Expenditures	Transfers In/(Out)	Ending Balance
4501	Special Education Direct Services	0	2,469,387	3,477,829	1,008,442	0
4502	Special Education Regional Services	0	20,689,882	19,969,858	(720,024)	0
4503	Special Education Regional Extended School Year (ESY)	0	93,277	589,699	496,422	0
4504	Special Education SELPA and District Funded	0	88,968	89,308	340	0
4505	Low Incidence	0	11,898	11,898	0	0
4506	Special Education Direct Service Extended School Year (ESY)	0	0	34,546	34,546	0
4509	Special Education Facilities	0	6,007	229,609	223,602	0
4510	Special Education Infant Program	308,337	2,002,135	2,265,664	0	44,808
4511	Early Intervention Grants Part C	0	127,331	127,331	0	0
4520	Medi-Cal Special Education	1,210,973	180,000	217,168	0	1,173,805
4521	MAA Special Education	1,864,171	356,481	40,288	(630,680)	1,549,684
4530	Special Education LCFF	0	0	18,103	18,103	0
4540	Workability	0	93,825	93,825	0	0
4560	Miscellaneous Donations	261	0	0	0	261
4563	Donations - Lompoc Leap	5,977	0	0	0	5,977
4564	Donations - Vision	14,637	0	10,000	0	4,637
4565	Donations - Deaf Hard of Hearing (DHOH)	1,851	0	0	0	1,851
4567	Educator Effectiveness Grant	0	0	17,253	17,253	0
5225	Tobacco Use Prevention Education	0	37,500	37,500	0	0
5229	Tobacco Use Prevention Education COE Technical Assistance	0	37,500	37,500	0	0
5230	Williams Oversight	711	0	31,311	30,600	0
5231	Tobacco Use Prevention Education-Grades Six through Twelve, Tier 2	0	577,291	577,291	0	0
5240	Educational Services Support	143,450	0	0	0	143,450
5431	McKinney-Vento Homeless	0	287,440	287,440	0	0
5445	Transitional Youth Services Support	233,191	0	0	0	233,191
5456	Foster Youth Services	0	550,049	550,049	0	0
5457	AB130 Foster Youth Direct Services	0	268,955	268,955	0	0
7000	Court School Administration	0	1,116,946	2,600,025	1,483,079	0
7002	Juvenile Court Schools/Title I Part D Delinquent	0	553,392	553,392	0	0
7006	Improving Teacher Quality/Title II Part A	0	3,813	3,813	0	0
7025	AB86 ELO - Expanded Learning Opportunity Grant	0	0	28,576	63,576	35,000

**2022-23 Budgeted Revenue and Expenditures Unrestricted and Restricted Categorical Programs
General Fund and Child Development Fund**

Program Number	Program Description	Beginning Balance	Program Revenue	Program Expenditures	Transfers In/(Out)	Ending Balance
8200	CalWORKS	58,102	6,005	0	0	64,107
8202	Career Technical Education Support (Resource 0351)	230,895	0	14,500	0	216,395
8246	Career Technical Education Incentive Grant (CTEIG) Round 6	0	190,091	190,091	0	0
8247	Career Technical Education Incentive Grant (CTEIG) Round 7	0	131,450	131,450	0	0
8250	K12SWP Post Secondary Transitions	0	998,887	998,887	0	0
8251	K12SWP YR3 Pathways Coordinator AHC	0	67,807	67,807	0	0
8252	K12SWP YR3 Pathways Coordinator SBCC	0	115,918	115,918	0	0
8253	K12SWP YR4 Pathways Coordinator AHC	0	94,399	94,399	0	0
8254	K12SWP YR4 Pathways Coordinator SBCC	0	85,110	85,110	0	0
8283	K12SWP AP:ICT E&M	0	1,610,062	1,610,062	0	0
8284	K12SWP College & Career Exploration	0	568,385	568,385	0	0
8285	K12SWP Transitions	0	522,578	522,578	0	0
9101	Children's Creative Project	0	0	4,394	4,394	0
9102	Children's Creative Project Support	0	60,590	50,333	(10,257)	0
9103	Children's Creative Project Director	0	5,269	5,269	0	0
9107	Santa Barbara Foundation	0	500	0	(500)	0
9118	Children's Creative Project Schools	0	250,000	250,000	0	0
9124	Audacious Foundation	0	42,000	38,888	(3,112)	0
9128	Arts & Culture	0	10,000	17,525	7,525	0
9130	Santa Barbara Bowl	0	5,000	5,000	0	0
9131	SB Bowl Touring	0	5,000	5,000	0	0
9133	CCP/SMBSD	0	75,000	74,166	(834)	0
9136	Looker Foundation	0	20,000	19,227	(773)	0
9137	Carpinteria District	0	75,000	78,557	3,557	0
9249	PIE Volunteer Coordination	0	0	122,032	122,032	0
9256	Partners in Education LCFF	0	0	6,837	6,837	0
9257	Partners in Education General Operating	266,845	228,000	147,908	(122,032)	224,905
9260	Partners in Education Internship Program	187,130	300,000	278,777	0	208,353
9261	Partners in Education Computers For Families Endowment	45,633	0	0	0	45,633
9262	Partners in Education Computers For Families Program	84,149	348,000	342,407	0	89,742
9302	School Accountability & Support Services	110,563	109,000	190,573	85,000	113,990
9305	Curriculum and Instruction Workshops	759,811	58,875	58,750	0	759,936
9306	Curriculum Council	40,638	0	11,800	0	28,838
9311	Instructional Services Support	1,653,666	0	0	(85,000)	1,568,666
9314	District Assistance	0	0	1,254,588	1,254,588	0
9317	CSI #3 (Comprehensive Support & Improvement)	0	31,841	31,841	0	0
9318	California School Leadership Academy	0	130,856	130,856	0	0
9319	SEL (Social Emotional Learning CoP)	0	200,000	200,000	0	0
9320	CSI Plan Development	0	24,721	24,721	0	0
9321	CSI Plan Approval	0	28,622	28,622	0	0
9436	Teacher Induction Program	893,600	682,600	690,250	0	885,950
9502	Internet	88,291	0	0	0	88,291
9511	IPv4 Addresses	11,900	8,400	0	0	20,300

**2022-23 Budgeted Revenue and Expenditures Unrestricted and Restricted Categorical Programs
General Fund and Child Development Fund**

Program Number	Program Description	Beginning Balance	Program Revenue	Program Expenditures	Transfers In/(Out)	Ending Balance
9605	Preliminary Administrative Services Credentialing (PASC)	567,172	109,500	80,019	0	596,653
9606	Clear Administrative Services Credential	526,439	77,500	77,406	0	526,533
9776	Teacher Network/Impact II Contributions	70,940	43,000	50,500	0	63,440
9778	TeachNet	10,770	6,200	7,000	0	9,970
9779	Salute To Teachers	189,112	62,000	87,000	0	164,112
Fund 12						
0000	STRS-On-Behalf	0	111,794	111,794	0	0
3110	Child Care Food Program	34,505	648,953	644,103	0	39,355
3128	CSPP QRIS from CCPC	473,594	87,363	0	0	560,957
3129	QCC QRIS from CCPC	10,662	0	0	0	10,662
3130	Alternative Payment Based Reserve	90,208	153	0	0	90,361
3131	CalWORKs Stage 2	0	3,589,640	3,589,640	0	0
3132	Alternative Payment	0	20,226,529	20,226,529	0	0
3133	CalWORKs Stage 3	0	4,037,019	4,037,019	0	0
3145	Cal-SAFE Child Care & Development Services	66,156	374,833	374,833	0	66,156
3146	State Preschool	8,627	2,531,323	2,531,323	0	8,627
3147	IMPACT Grant from CCPC	10,561	2,400	0	0	12,961
3150	Center Based Reserve	317,370	650	0	0	318,020
3151	Early Childcare Administration	151,593	4,500	0	0	156,093
3152	CCTR Reserve	32,449	0	0	0	32,449
3154	Cal-SAFE Supportive Services	1,367,181	2,500	0	0	1,369,681
3155	Health Training	2,584	0	0	0	2,584
3157	Lompoc USD Support for Lompoc Centers	265,344	102,600	0	0	367,944
3158	Santa Ynez Wraparound CAPP	7,628	0	0	0	7,628
3165	MAA Child Development	251,636	0	0	0	251,636
3166	General Child Care & Development Program (CCTR)	0	239,721	239,721	0	0
3223	Early Care & Education Admin.	2,138	0	0	0	2,138
3224	SB Foundation Leadership	0	15,004	15,004	0	0
3225	IMPACT	23,597	374,869	374,869	0	23,597
3226	Incentive First 5 CA	76,159	76	1,085	0	75,150
3227	HUB First 5 Ventura	22,330	67,630	67,630	0	22,330
3240	Local Child Care Planning Council	0	61,441	61,441	0	0
3248	Planning Council Support	15,270	0	1,861	0	13,409
3253	21/22 Quality Counts Match	0	100,000	100,000	0	0
3256	Workforce AB212	0	104,180	104,180	0	0
3263	PDG-R Preschool Development Grant	0	87,086	87,086	0	0
3294	QRIS CSPP 20/21	0	546,021	546,021	0	0
3295	Inclusive Early Education Program (IEEP)	0	654,622	654,622	0	0
3296	QRIS QCC 20/21	0	155,683	155,683	0	0
3297	CSEFEL	14,259	0	0	0	14,259
					0	
	Grand Total	20,547,227	77,397,038	81,630,531	2,338,532	18,652,266

Capital Outlay Summary
Equipment and Equipment Replacement

General Fund and Child Development

Description	Object Code	2021-22 Estimated Actuals	2022-23 Proposed Budget
General Fund Unrestricted			
Administrative Services	4400	1,399	0
Career Technical Education - Support	4400	2,630	2,500
Communications	4400	4,466	3,179
Differentiated Assistance	4400	2,100	4,200
Educational Services	4400	0	3,500
Educational Technology Services	4400	2,463	0
Facilities	4400	1,035	0
Fiscal Services	4400	0	10,000
Human Resources	4400	2,292	0
Information Technology Services	4400	27,600	19,800
Juvenile Court and Community Schools	4400	34,448	29,000
Maintenance and Operations	4400	1,520	0
North County Liaison	4400	0	0
Partners in Education	4400	2,000	0
Personnel Commission	4400	2,650	0
School Business Advisory Services	4400	2,604	3,000
Special Ed Student Information System Coordinator	4400	1,678	0
Superintendent	4400	900	0
Facilities	6200	7,684	0
Total - General Fund Unrestricted		97,469	75,179

Capital Outlay Summary
Equipment and Equipment Replacement

General Fund and Child Development

Description	Object Code	2021-22 Estimated Actuals	2022-23 Proposed Budget
General Fund Restricted Programs			
Career Technical Education Incentive Grants	4400	12,714	10,000
Career Technical Education K-12 Strong Workforce Program	4400	0	0
Children & Family Resource Services	4400	10,794	7,304
COVID-19 Learning Loss Mitigation	4400	20,523	0
Education Services	4400	6,499	0
Escape Financial System	4400	6,750	800
Homeless / Foster Youth Services	4400	10,149	813
Partners in Education Computers for Families	4400	0	5,000
Partners in Education General Operating	4400	4,150	4,150
Safe Schools for All	4400	14,468	0
School Accountability & Support	4400	10,500	8,000
Special Education Low Incidence	4400	98,658	5,000
Special Education Direct Services	4400	888	0
Special Education Infant	4400	3,846	0
Special Education Regional	4400	54,447	5,151
Special Education Medi-Cal	4400	770	0
Special Education Donations	4400	1,744	0
Teacher Induction Program	4400	3,000	3,000
Instructional Services Support	6200	55,780	0
Children & Family Resource Services	6400	63,000	0
Career Technical Education Incentive Grants	6400	45,099	0
Career Technical Education K-12 Strong Workforce Program	6400	0	0
Education Communication Solutions	6400	10,000	0
Escape Financial System	6400	396,500	11,000
Homeless / Foster Youth Services	6400	1,390	0
Partners in Education Computers for Families	6400	40,000	55,103
Special Education Low Incidence	6400	6,100	0
Total - General Fund Restricted Programs		877,769	115,321
Child Development Fund	4400	67,457	35,835
Child Development Fund	6400	48,236	5,000
Total - Capital Outlay		1,090,931	231,335

Other Funds

- Forest Reserve Fund
- One-Time Revenues Fund
- Goleta - Redevelopment Fund
- Facilities Fund
- Lompoc - Redevelopment Fund
- Buellton - Redevelopment Fund
- Isla Vista - Redevelopment Fund
- Lease Purchase and Site Improvement Fund
- Workers' Compensation Self-Insurance Program for Employees (SIPE) Fund

Forest Reserve Fund

	2021-22 <i>Estimated Actuals</i>	2022-23 <i>Proposed Budget</i>
Beginning Balance	0	0
<i>Revenue and Transfers In</i>		
Revenue	44,820	44,820
Interest	0	0
<i>Total Revenue and Transfers In</i>	44,820	44,820
<i>Expense and Transfers Out</i>		
Districts	38,800	38,800
General Fund	6,020	6,020
<i>Total Expense and Transfers Out</i>	44,820	44,820
Ending Balance	0	0

One-Time Revenues Fund

	2021-22 <i>Estimated Actuals</i>	2022-23 <i>Proposed Budget</i>
Beginning Balance	10,933,799	10,933,799
<i>Revenue and Transfers In</i>		
Revenue	0	0
Interest	0	0
<i>Total Revenue and Transfers In</i>	0	0
<i>Expense and Transfers Out</i>		
Expense	0	0
<i>Total Expense and Transfers Out</i>	0	0
Ending Balance	10,933,799	10,933,799

Established 1989-90 Fiscal Year - Resolution No. 8911

Goleta - Redevelopment Fund

	2021-22 <i>Estimated Actuals</i>	2022-23 <i>Proposed Budget</i>
Beginning Balance	40,544	65,960
<i>Revenue and Transfers In</i>		
Revenue	65,000	47,008
Interest	960	719
<i>Total Revenue and Transfers In</i>	65,960	47,727
<i>Expense and Transfers Out</i>		
Expense	40,544	0
<i>Total Expense and Transfers Out</i>	40,544	0
Ending Balance	65,960	113,687

Established 1999-00 Fiscal Year. Pursuant to Health and Safety Code Section 33607.5

Facilities Fund

	2021-22 <i>Estimated Actuals</i>	2022-23 <i>Proposed Budget</i>
Beginning Balance	10,558,456	12,182,033
<i>Revenue and Transfers In</i>		
Revenue	2,473,870	2,473,870
Interest	0	0
<i>Total Revenue and Transfers In</i>	2,473,870	2,473,870
<i>Expense and Transfers Out</i>		
Expense	850,293	0
<i>Total Expense and Transfers Out</i>	850,293	0
Ending Balance	12,182,033	14,655,903

Fund established in 1992-93 to be used for facilities.

Lompoc - Redevelopment Fund

	2021-22 <i>Estimated Actuals</i>	2022-23 <i>Proposed Budget</i>
Beginning Balance	91,844	30,520
<i>Revenue and Transfers In</i>		
Revenue	30,000	21,690
Interest	520	380
<i>Total Revenue and Transfers In</i>	30,520	22,070
<i>Expense and Transfers Out</i>		
Expense	91,844	0
<i>Total Expense and Transfers Out</i>	91,844	0
Ending Balance	30,520	52,590

Agreement with City of Lompoc in 1998-99. Pursuant to Health and Safety Code Section 33607.5.

Buellton - Redevelopment Fund

	2021-22 <i>Estimated Actuals</i>	2022-23 <i>Proposed Budget</i>
Beginning Balance	665	3
<i>Revenue and Transfers In</i>		
Revenue	0	0
Interest	3	0
<i>Total Revenue and Transfers In</i>	3	0
<i>Expense and Transfers Out</i>		
Expense	665	0
<i>Total Expense and Transfers Out</i>	665	0
Ending Balance	3	3

Agreement with Redevelopment Agency of the City of Buellton on April 12, 1994.
Pursuant to Health and Safety Code Section 33401.

Isla Vista - Redevelopment Fund

	2021-22 <i>Estimated Actuals</i>	2022-23 <i>Proposed Budget</i>
Beginning Balance	210,844	0
<i>Revenue and Transfers In</i>		
Revenue	60,000	38,202
Interest	820	920
<i>Total Revenue and Transfers In</i>	60,820	39,122
<i>Expense and Transfers Out</i>		
Expense	271,664	0
<i>Total Expense and Transfers Out</i>	271,664	0
Ending Balance	0	39,122

Agreement with Santa Barbara County on March 5, 1991 Capital Outlay funding.
First collections in 1991-92 Fiscal Year.

Lease Purchase and Site Improvement Fund

	2021-22 <i>Estimated Actuals</i>	2022-23 <i>Proposed Budget</i>
Beginning Balance	16,389,471	15,244,227
<i>Revenue and Transfers In</i>		
Revenue	0	0
Interest	0	0
<i>Total Revenue and Transfers In</i>	0	0
<i>Expense and Transfers Out</i>		
Expense	1,145,244	659,000
<i>Total Expense and Transfers Out</i>	1,145,244	659,000
Ending Balance	15,244,227	14,585,227

Established 1985-86 Fiscal Year - Resolution No. 8514 - in accordance with Education Code Section 42840-42842 for the following purposes:

1. For acquisition or replacement of vehicles, equipment, computer hardware and software.
2. Site improvements.

**Workers' Compensation
Self-Insurance Program for Employees (SIPE) Fund**

	2021-22 <i>Estimated Actuals</i>	2022-23 <i>Proposed Budget</i>
Beginning Balance	18,154,635	15,933,968
<i>Revenue and Transfers In</i>		
District Contributions	4,730,543	5,719,262
Interest	157,968	102,532
Other Local Revenue	0	0
<i>Total Revenue and Transfers In</i>	4,888,511	5,821,794
<i>Expense and Transfers Out</i>		
2000 Classified Personnel Salaries	0	0
3000 Employee Benefits	0	0
4000 Books, Supplies & Non-capitalized Equipment	26,100	21,600
5000 Services and Other Operating Expenses	7,080,106	7,202,187
6000 Capital Outlay	2,972	2,972
<i>Total Expense and Transfers Out</i>	7,109,178	7,226,759
Ending Balance	15,933,968	14,529,003

Appendix

REVENUE ACCOUNT DESCRIPTIONS

These definitions are consistent with the State Standardized Account Code Structure (SACS). In accordance with the California School Accounting Manual, revenues are categorized by accounts. The account category titles and definitions shown below are used with the financial reports.

Beginning Balance

The beginning fund balance is the net assets over liabilities that are carried forward from the prior fiscal year to begin the new fiscal year.

REVENUE

Local Control Funding Formula (LCFF)

Revenue received for certain County School Service Fund programs, such as the General Fund Support, Juvenile Court and Community Schools programs, unrestricted programs and Special Education programs. These revenues are calculated using a formula and are funded by local property taxes and state revenue. The amount of state revenue received is based on the amount of property taxes received by the agency.

Support Services Revenue

Support Services revenue for general-purpose programs computed on the County Local Control Funding Formula. Included here is the Education Protection Account (EPA), funds received pursuant to Proposition 30, *The Schools and Local Safety Protection Act of 2012*. EPA funds may be used to provide direct services to students and teachers as well as certain administrative activities in support of local school districts.

Special Education Revenue

Property tax transfer from Principal Apportionment sources for special education programs operated by the County.

Unrestricted Program Revenue

Transfer from the LCFF Sources to the Juvenile Court and the Community School Program (JCCS). This transfer is for the JCCS program operated by the County. The revenue is based on average daily attendance and designated program funding.

REVENUE ACCOUNT DESCRIPTIONS – Continued

Federal Revenue

The federal revenue category includes amounts received for Every Student Succeeds Act (ESSA), Title I Part D, IDEA (Special Education), Child Development, Child Nutrition Programs, Medi-Cal Administrative Activities (MAA), and Elementary and Secondary School Emergency Relief (ESSER) Fund.

Other State Revenue

Revenue received from the state (other than Principal Apportionment Sources). Federal funds distributed by the state are included in Federal Revenue. Revenue received from the state is categorized in the appropriate classifications shown below.

Other State Apportionment

Revenues received under the Principal Apportionment, outside of the Local Control Funding Formula, including the apportionment for Special Education programs.

Lottery Revenue

Revenue received from the California State Lottery Act of 1984.

All Other State Revenue

Revenue received for State Preschool, Child Nutrition, Child Development, Foster Youth Services, Special Education Direct Service, Career Technical Education (CTE), Tobacco Use Prevention Education (TUPE), reimbursement for mandated costs, and other state revenues received.

REVENUE ACCOUNT DESCRIPTIONS – Continued

Other Local Revenue

Revenue from local sources is listed in the appropriate classification below.

Interest

Revenue credited by the county auditor for interest earned on funds deposited with the county treasurer.

School Districts

Revenue received for services to school districts such as Special Education, Community Schools, Education Technology, credentials programs, workshops, and Computer Center services.

Other Agencies

Revenue received for services to individuals and to agencies other than school districts. Revenues include fees, donations, and grants for programs such as Welcome Every Baby, Partners in Education, community health education, teacher support, and arts programs for children.

All Other Local Revenue

Revenue received from all other local sources such as parent fees for childcare and preschool.

Other Transfers

Revenue transferred in from other funds, such as the Forest Reserve Fund, which receives revenue generated from pupils residing in forest reserve lands. Includes support services transfers and transfers to selected unrestricted programs resulting from the *Local Control Funding Formula* calculation.

EXPENDITURE ACCOUNT DESCRIPTIONS

These definitions are consistent with the State Standardized Account Code Structure (SACS). In accordance with the California School Accounting Manual, expenditures are classified by types of items purchased or services obtained. The account category titles and definitions shown below are used with the financial reports.

1000 Certificated Personnel Salaries

Certificated salaries are salaries for positions that require a credential or permit issued by the Commission for Teacher Preparation and Licensing. This category includes teachers, pupil support, supervisors and administrators, and other certificated personnel.

2000 Classified Personnel Salaries

Classified salaries are salaries for services not requiring a credential or permit, such as paraprofessionals, classified support, clerical, technical, office staff, supervisors and administrators, and other classified personnel.

3000 Employee Benefits

Expenditures for employers' contributions to retirement plans, unemployment insurance, workers' compensation, Medicare, health and welfare benefits and other benefits.

4000 Books, Supplies and Non-Capitalized Equipment

Expenditures for approved textbooks and core curricula materials, books and reference materials, materials and supplies, non-capitalized equipment, and food.

5000 Services and Other Operating Expenses

Expenditures for services, rentals, leases, maintenance contracts, dues, travel, insurance, utilities, legal, and other operating costs.

6000 Capital Outlay

Expenditures for sites, buildings, and capitalized equipment, including leases with option to purchase.

7000 Other Outgo

Includes transfers to other funds, pass-through monies to other LEAS, indirect costs, and other transfers.

Ending Balance

The ending fund balance is the net assets over liabilities that are carried forward to begin the subsequent fiscal year.

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 09, 2022

Place: Santa Barbara County Education
Office

Signed: _____

Date: June 02, 2022

Clerk/Secretary of
the County Board

Time: 02:00 PM

(Original signature
required)

Contact person for additional information on the budget reports:

Name: Debbie Breck

Title: Administrator, Internal
Services

Telephone: 805-964-4711 Ext. 5227

E-mail: dbreck@sbceo.org

To update our mailing database, please complete the following:

Superintendent's
Name: Dr. Susan Salcido

Chief Business
Official's Name: William S. Ridgeway

CBO's Title: Assistant Superintendent

CBO's
Telephone: 805-964-4711 Ext. 5700

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.	n/a	
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 n/a	
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 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: • Certified? (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	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	26.50	26.50	26.50	26.50	26.50	26.50
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]	1.26	1.26	1.26	1.26	1.26	1.26
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	27.76	27.76	27.76	27.76	27.76	27.76
2. District Funded County Program ADA						
a. County Community Schools	5.51	5.51	5.51	5.51	5.51	5.51
b. Special Education-Special Day Class	46.91	46.91	46.91	46.91	46.91	46.91
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.00					
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)	52.42	52.42	52.42	52.42	52.42	52.42
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	80.18	80.18	80.18	80.18	80.18	80.18
4. Adults in Correctional Facilities	0.00					
5. County Operations Grant ADA	61,828.62	61,828.62	61,828.62	61,828.62	61,828.62	61,828.62
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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)		61,828.62	0.00%	61,828.62	0.00%	61,828.62
(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	24,464,252.00	0.00%	24,464,252.00	0.00%	24,464,252.00
2. Federal Revenues	8100-8299	381,481.00	0.00%	381,481.00	0.00%	381,481.00
3. Other State Revenues	8300-8599	134,580.00	3.61%	139,438.00	3.64%	144,514.00
4. Other Local Revenues	8600-8799	1,574,141.00	1.00%	1,589,882.00	1.00%	1,605,781.00
5. Other Financing Sources						
a. Transfers In	8900-8929	6,020.00	0.00%	6,020.00	0.00%	6,020.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	(1,081,659.00)	0.00%	(1,081,659.00)	0.00%	(1,081,659.00)
6. Total (Sum lines A1 thru A5c)		25,478,815.00	0.08%	25,499,414.00	0.08%	25,520,389.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,396,017.00		3,454,768.00
b. Step & Column Adjustment				58,751.00		56,658.00
c. Cost-of-Living Adjustment				0.00		127,816.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,396,017.00	1.73%	3,454,768.00	5.34%	3,639,242.00
2. Classified Salaries						
a. Base Salaries				8,446,645.00		8,558,141.00
b. Step & Column Adjustment				111,496.00		84,726.00
c. Cost-of-Living Adjustment				0.00		314,600.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,446,645.00	1.32%	8,558,141.00	4.67%	8,957,467.00
3. Employee Benefits	3000-3999	5,977,439.00	4.94%	6,272,808.00	6.43%	6,676,386.00
4. Books and Supplies	4000-4999	442,206.00	0.00%	442,206.00	0.00%	442,206.00
5. Services and Other Operating Expenditures	5000-5999	3,316,070.00	0.00%	3,316,070.00	0.00%	3,316,070.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,673,087.00	0.00%	7,673,087.00	0.00%	7,673,087.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,119,817.00)	1.09%	(5,175,622.00)	2.08%	(5,283,503.00)
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	2,845,893.00	-86.93%	372,023.00	0.00%	372,023.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		26,977,540.00	-7.65%	24,913,481.00	3.53%	25,792,978.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,498,725.00)		585,933.00		(272,589.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,914,764.00		7,416,039.00		8,001,972.00
2. Ending Fund Balance (Sum lines C and D1)		7,416,039.00		8,001,972.00		7,729,383.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	5,951,813.00		5,951,813.00		5,951,813.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,459,226.00		2,045,159.00		1,772,570.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		7,416,039.00		8,001,972.00		7,729,383.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,459,226.00		2,045,159.00		1,772,570.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,933,799.00		10,933,799.00		10,933,799.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		12,393,025.00		12,978,958.00		12,706,369.00
F. ASSUMPTIONS						

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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Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Assumptions used for 2023-24 and 2024-25 projections - REVENUES: No change in LCFF/Revenue Limit Sources as SBCEO is in Hold Harmless status. No change in unrestricted Federal Revenue. Other State Revenues projected with 3.61% increase in 2023-24 and 3.64% increase in 2024-25. Local Revenues include 1% increases in each 2023-24 and 2024-25 reflecting prior year trends. EXPENDITURES: Certificated Salaries include a 1.73% step and column increase in 2023-24 and 1.64% in 2024-25. Classified Salaries include a 1.32% step and column increase in 2023-24 and 0.99% in 2024-25. Certificated and Classified Salaries are projected with a negotiated 0% COLA in 2023-24 and an estimated 3.64% COLA in 2024-25. Health and Welfare increases are projected at 10% in each of the two subsequent years. STRS rate of 19.1% in both 2023-24 and 2024-25 is included. PERS rates of 25.2% in 2023-24, and 24.6% in 2024-25 are included. Unemployment Insurance projected at 0.2% in 2023-24 and 2024-25. Other statutory benefits rates are not projected to change. Other Financing Sources - Transfers Out have decreased in each of the two subsequent years to maintain sufficient reserve levels. Assumptions used in projecting the 2022-23 Adopted Budget: Certificated and Classified COLA 1%, STRS 19.1%, PERS 25.4%, Unemployment 0.5%, Workers Compensation 1.556%

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	186,101.00	0.00%	186,101.00	0.00%	186,101.00
2. Federal Revenues	8100-8299	1,480,694.00	0.00%	1,480,694.00	0.00%	1,480,694.00
3. Other State Revenues	8300-8599	10,161,611.00	3.61%	10,528,445.00	3.64%	10,911,680.00
4. Other Local Revenues	8600-8799	28,261,016.00	1.00%	28,543,626.00	1.00%	28,829,062.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,081,659.00	0.00%	1,081,659.00	0.00%	1,081,659.00
6. Total (Sum lines A1 thru A5c)		41,171,081.00	1.58%	41,820,525.00	1.60%	42,489,196.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,354,969.00		11,551,410.00
b. Step & Column Adjustment				196,441.00		189,443.00
c. Cost-of-Living Adjustment				0.00		427,367.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,354,969.00	1.73%	11,551,410.00	5.34%	12,168,220.00
2. Classified Salaries						
a. Base Salaries				7,497,051.00		7,596,012.00
b. Step & Column Adjustment				98,961.00		75,201.00
c. Cost-of-Living Adjustment				0.00		279,232.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,497,051.00	1.32%	7,596,012.00	4.67%	7,950,445.00
3. Employee Benefits	3000-3999	10,811,180.00	6.00%	11,459,664.00	6.33%	12,185,316.00
4. Books and Supplies	4000-4999	295,492.00	0.00%	295,492.00	0.00%	295,492.00
5. Services and Other Operating Expenditures	5000-5999	10,203,483.00	0.00%	10,203,483.00	0.00%	10,203,483.00
6. Capital Outlay	6000-6999	66,103.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	289,244.00	0.00%	289,244.00	0.00%	289,244.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,575,920.00	2.17%	2,631,725.00	4.10%	2,739,606.00
9. Other Financing Uses						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		43,093,442.00	2.17%	44,027,030.00	4.10%	45,831,806.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,922,361.00)		(2,206,505.00)		(3,342,610.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,204,225.00		9,281,864.00		7,075,359.00
2. Ending Fund Balance (Sum lines C and D1)		9,281,864.00		7,075,359.00		3,732,749.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	9,281,864.00		7,075,359.00		3,732,749.00
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)		9,281,864.00		7,075,359.00		3,732,749.00
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						

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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Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Assumptions used for 2023-24 and 2024-25 projections - REVENUES: No change in LCFF/Revenue Limit Sources as SBCEO is in Hold Harmless status. No change in restricted Federal Revenue. Other State Revenues projected with 3.61% increase in 2023-24 and 3.64% increase in 2024-25. Local Revenues include 1% increases in each 2023-24 and 2024-25 reflecting prior year trends. EXPENDITURES: Certificated Salaries include a 1.73% step and column increase in 2023-24 and 1.64% in 2024-25. Classified Salaries include a 1.32% step and column increase in 2023-24 and 0.99% in 2024-25. Certificated and Classified Salaries are projected with a negotiated 0% COLA in 2023-24 and an estimated 3.64% COLA in 2024-25. Health and Welfare increases are projected at 10% in each of the two subsequent years. STRS rate of 19.1% in both 2023-24 and 2024-25 is included. PERS rates of 25.2% in 2023-24, and 24.6% in 2024-25 are included. Unemployment Insurance projected at 0.2% in 2023-24 and 2024-25. Other statutory benefits rates are not projected to change. Other Financing Sources - Transfers Out have decreased in each of the two subsequent years to maintain sufficient reserve levels. Assumptions used in projecting the 2022-23 Adopted Budget: Certificated and Classified COLA 1%, STRS 19.1%, PERS 25.4%, Unemployment 0.5%, Workers Compensation 1.556%

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)		61,828.62	0.00%	61,828.62	0.00%	61,828.62
(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	24,650,353.00	0.00%	24,650,353.00	0.00%	24,650,353.00
2. Federal Revenues	8100-8299	1,862,175.00	0.00%	1,862,175.00	0.00%	1,862,175.00
3. Other State Revenues	8300-8599	10,296,191.00	3.61%	10,667,883.00	3.64%	11,056,194.00
4. Other Local Revenues	8600-8799	29,835,157.00	1.00%	30,133,508.00	1.00%	30,434,843.00
5. Other Financing Sources						
a. Transfers In	8900-8929	6,020.00	0.00%	6,020.00	0.00%	6,020.00
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)		66,649,896.00	1.01%	67,319,939.00	1.02%	68,009,585.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,750,986.00		15,006,178.00
b. Step & Column Adjustment				255,192.00		246,101.00
c. Cost-of-Living Adjustment				0.00		555,183.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,750,986.00	1.73%	15,006,178.00	5.34%	15,807,462.00
2. Classified Salaries						
a. Base Salaries				15,943,696.00		16,154,153.00
b. Step & Column Adjustment				210,457.00		159,927.00
c. Cost-of-Living Adjustment				0.00		593,832.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,943,696.00	1.32%	16,154,153.00	4.67%	16,907,912.00
3. Employee Benefits	3000-3999	16,788,619.00	5.62%	17,732,472.00	6.37%	18,861,702.00
4. Books and Supplies	4000-4999	737,698.00	0.00%	737,698.00	0.00%	737,698.00
5. Services and Other Operating Expenditures	5000-5999	13,519,553.00	0.00%	13,519,553.00	0.00%	13,519,553.00
6. Capital Outlay	6000-6999	66,103.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,962,331.00	0.00%	7,962,331.00	0.00%	7,962,331.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,543,897.00)	0.00%	(2,543,897.00)	0.00%	(2,543,897.00)
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	2,845,893.00	-86.93%	372,023.00	0.00%	372,023.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		70,070,982.00	-1.61%	68,940,511.00	3.89%	71,624,784.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,421,086.00)		(1,620,572.00)		(3,615,199.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		20,118,989.00		16,697,903.00		15,077,331.00
2. Ending Fund Balance (Sum lines C and D1)		16,697,903.00		15,077,331.00		11,462,132.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	9,281,864.00		7,075,359.00		3,732,749.00
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	5,951,813.00		5,951,813.00		5,951,813.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,459,226.00		2,045,159.00		1,772,570.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		16,697,903.00		15,077,331.00		11,462,132.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,459,226.00		2,045,159.00		1,772,570.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000- 9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,933,799.00		10,933,799.00		10,933,799.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		12,393,025.00		12,978,958.00		12,706,369.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.69%		18.83%		17.74%

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)
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d						
(Line B11, plus line F1b2 if line F1a is No)						
		70,070,982.00		68,940,511.00		71,624,784.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		70,070,982.00		68,940,511.00		71,624,784.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		70,070,982.00		68,940,511.00		71,624,784.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 8 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		2,102,129.46		2,068,215.33		2,148,743.52
f. Reserve Standard - By Amount						

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)		664,000.00		664,000.00		664,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,102,129.46		2,068,215.33		2,148,743.52
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	1,293,480.00		74,935.00	1,368,415.00
2. State Lottery Revenue	8560	24,026.00		10,550.00	34,576.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted					
Resources (Total must be zero)	8980	0.00			0.00
6. Total Available					
(Sum Lines A1 through A5)		1,317,506.00	0.00	85,485.00	1,402,991.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00
2. Classified Salaries	2000-2999	5,584.00	0.00	0.00	5,584.00
3. Employee Benefits	3000-3999	5,479.00	0.00	0.00	5,479.00
4. Books and Supplies	4000-4999	0.00	0.00	0.00	0.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	37,748.00	0.00		37,748.00
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			20,000.00	20,000.00
6. Capital Outlay	6000-6999	0.00	0.00	0.00	0.00
7. Tuition	7100-7199	0.00	0.00		0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221,7222, 7281, 7282	0.00	0.00		0.00
b. To JPAs and All Others	7213,7223,7283, 7299	0.00	0.00		0.00
9. Transfers of Indirect Costs	7300-7399	0.00	0.00		0.00
10. Debt Service	7400-7499	0.00	0.00		0.00
11. All Other Financing Uses	7630-7699	0.00	0.00		0.00
12. Total Expenditures and Other Financing Uses					
(Sum Lines B1 through B11)		48,811.00	0.00	20,000.00	68,811.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	1,268,695.00	0.00	65,485.00	1,334,180.00
D. COMMENTS:					

\$20,000 budgeted for Learn 360, a program which provides instructional materials content via online subscription. (Purchased from Stanislaus County Office of Education)

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.

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public
Instruction:

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

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	0.00

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

Reserves for Open Claims \$12,473,606, IBNRs \$3,387,436

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

Signed

Date of Meeting: Jun
09,
2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Debbie Breck
Title:	Administrator, Internal Services
Telephone:	805-964-4711 Ext. 5227
E-mail:	dbreck@sbceo.org

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	500,000.00		500,000.00			500,000.00
Work in Progress	1,239,874.00		1,239,874.00			1,239,874.00
Total capital assets not being depreciated	1,739,874.00	0.00	1,739,874.00	0.00	0.00	1,739,874.00
Capital assets being depreciated:						
Land Improvements	86,978.00		86,978.00			86,978.00
Buildings	4,442,784.00		4,442,784.00			4,442,784.00
Equipment	4,796,582.00		4,796,582.00			4,796,582.00
Total capital assets being depreciated	9,326,344.00	0.00	9,326,344.00	0.00	0.00	9,326,344.00
Accumulated Depreciation for:						
Land Improvements	(73,627.00)		(73,627.00)			(73,627.00)
Buildings	(1,811,206.00)		(1,811,206.00)			(1,811,206.00)
Equipment	(3,720,512.00)		(3,720,512.00)			(3,720,512.00)
Total accumulated depreciation	(5,605,345.00)	0.00	(5,605,345.00)	0.00	0.00	(5,605,345.00)
Total capital assets being depreciated, net excluding lease assets	3,720,999.00	0.00	3,720,999.00	0.00	0.00	3,720,999.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	5,460,873.00	0.00	5,460,873.00	0.00	0.00	5,460,873.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	1,097,879.00		1,097,879.00			1,097,879.00	
Compensated Absences Payable	45,113.29		45,113.29			45,113.29	
Governmental activities long-term liabilities	1,142,992.29	0.00	1,142,992.29	0.00	0.00	1,142,992.29	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	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
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(41,486.00)	0.00	(2,543,906.00)				
Other Sources/Uses Detail					6,020.00	2,845,893.00		
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	40,236.00	0.00	2,543,906.00	0.00				
Other Sources/Uses Detail					372,023.00	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	6,020.00		
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						

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
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,473,870.00	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					0.00	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		

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								
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	1,250.00	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	41,486.00	(41,486.00)	2,543,906.00	(2,543,906.00)	2,851,913.00	2,851,913.00		

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	(42,643.00)	0.00	(2,516,268.00)				
Other Sources/Uses Detail					6,020.00	2,845,893.00		
Fund Reconciliation							0.00	0.00
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	41,393.00	0.00	2,516,268.00	0.00				
Other Sources/Uses Detail					372,023.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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				
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	6,020.00		
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					2,473,870.00	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					0.00	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								
Expenditure Detail	0.00	0.00	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
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	1,250.00	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	42,643.00	(42,643.00)	2,516,268.00	(2,516,268.00)	2,851,913.00	2,851,913.00	0.00	0.00

			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	24,477,204.00	186,101.00	24,663,305.00	24,464,252.00	186,101.00	24,650,353.00	-0.1%
2) Federal Revenue		8100-8299	359,864.00	1,873,884.00	2,233,748.00	381,481.00	1,480,694.00	1,862,175.00	-16.6%
3) Other State Revenue		8300-8599	133,199.00	9,852,627.00	9,985,826.00	134,580.00	10,161,611.00	10,296,191.00	3.1%
4) Other Local Revenue		8600-8799	1,580,564.00	27,514,780.00	29,095,344.00	1,574,141.00	28,261,016.00	29,835,157.00	2.5%
5) TOTAL REVENUES			26,550,831.00	39,427,392.00	65,978,223.00	26,554,454.00	40,089,422.00	66,643,876.00	1.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,910,816.00	10,740,767.00	13,651,583.00	3,396,017.00	11,354,969.00	14,750,986.00	8.1%
2) Classified Salaries		2000-2999	7,991,645.00	7,244,748.00	15,236,393.00	8,446,645.00	7,497,051.00	15,943,696.00	4.6%
3) Employee Benefits		3000-3999	5,042,696.00	9,557,231.00	14,599,927.00	5,977,439.00	10,811,180.00	16,788,619.00	15.0%
4) Books and Supplies		4000-4999	502,598.00	659,560.00	1,162,158.00	442,206.00	295,492.00	737,698.00	-36.5%
5) Services and Other Operating Expenditures		5000-5999	3,380,953.00	10,288,573.00	13,669,526.00	3,316,070.00	10,203,483.00	13,519,553.00	-1.1%
6) Capital Outlay		6000-6999	7,684.00	617,869.00	625,553.00	0.00	66,103.00	66,103.00	-89.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,673,087.00	289,244.00	7,962,331.00	7,673,087.00	289,244.00	7,962,331.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,016,076.00)	2,499,808.00	(2,516,268.00)	(5,119,817.00)	2,575,920.00	(2,543,897.00)	1.1%
9) TOTAL EXPENDITURES			22,493,403.00	41,897,800.00	64,391,203.00	24,131,647.00	43,093,442.00	67,225,089.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,057,428.00	(2,470,408.00)	1,587,020.00	2,422,807.00	(3,004,020.00)	(581,213.00)	-136.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	6,020.00	0.00	6,020.00	6,020.00	0.00	6,020.00	0.0%
b) Transfers Out		7600-7629	2,845,893.00	0.00	2,845,893.00	2,845,893.00	0.00	2,845,893.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(717,605.00)	717,605.00	0.00	(1,081,659.00)	1,081,659.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(3,557,478.00)	717,605.00	(2,839,873.00)	(3,921,532.00)	1,081,659.00	(2,839,873.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			499,950.00	(1,752,803.00)	(1,252,853.00)	(1,498,725.00)	(1,922,361.00)	(3,421,086.00)	173.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,414,814.00	12,957,028.00	21,371,842.00	8,914,764.00	11,204,225.00	20,118,989.00	-5.9%
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)			8,414,814.00	12,957,028.00	21,371,842.00	8,914,764.00	11,204,225.00	20,118,989.00	-5.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,414,814.00	12,957,028.00	21,371,842.00	8,914,764.00	11,204,225.00	20,118,989.00	-5.9%
2) Ending Balance, June 30 (E + F1e)			8,914,764.00	11,204,225.00	20,118,989.00	7,416,039.00	9,281,864.00	16,697,903.00	-17.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	4,320.00	4,320.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	11,199,905.00	11,199,905.00	0.00	9,281,864.00	9,281,864.00	-17.1%
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	6,119,331.00	0.00	6,119,331.00	5,951,813.00	0.00	5,951,813.00	-2.7%
Differentiated Assistance	0000	9780	3,014,671.00		3,014,671.00			0.00	
One-Time Expenses	0000	9780	328,093.00		328,093.00			0.00	
CTE Support	0000	9780	230,895.00		230,895.00			0.00	
Williams Oversight	0000	9780	711.00		711.00			0.00	
LCAP	0000	9780	308,448.00		308,448.00			0.00	
MAA Reimbursement Special Ed	0000	9780	1,864,171.00		1,864,171.00			0.00	
Mandated Costs	0000	9780	336,523.00		336,523.00			0.00	
Medi-Cal Direct	0000	9780	15,639.00		15,639.00			0.00	
Differentiated Assistance	0000	9780			0.00	3,122,300.00		3,122,300.00	
One-Time Expenses	0000	9780			0.00	328,093.00		328,093.00	
CTE Support	0000	9780			0.00	216,395.00		216,395.00	
LCAP	0000	9780			0.00	273,795.00		273,795.00	
MAA Reimbursement Special Education	0000	9780			0.00	1,549,684.00		1,549,684.00	
Mandated Costs	0000	9780			0.00	418,499.00		418,499.00	

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Medi-Cal Direct	0000	9780			0.00	15,639.00		15,639.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,790,433.00	0.00	2,790,433.00	1,459,226.00	0.00	1,459,226.00	-47.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	20,253,920.75	15,155,250.51	35,409,171.26				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	32,230.81	1,001,565.60	1,033,796.41				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	4,320.00	4,320.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			20,291,151.56	16,161,136.11	36,452,287.67				
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	6,445,552.40	46,996.87	6,492,549.27				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	(59,133.56)	0.00	(59,133.56)				
6) TOTAL, LIABILITIES			6,386,418.84	46,996.87	6,433,415.71				
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)			13,904,732.72	16,114,139.24	30,018,871.96				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	4,219,317.00	0.00	4,219,317.00	4,219,317.00	0.00	4,219,317.00	0.0%
Education Protection Account State Aid - Current Year		8012	20,180.00	0.00	20,180.00	7,228.00	0.00	7,228.00	-64.2%
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	143,890.00	0.00	143,890.00	143,890.00	0.00	143,890.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	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	33,641,241.00	0.00	33,641,241.00	33,641,241.00	0.00	33,641,241.00	0.0%
Unsecured Roll Taxes		8042	1,001,517.00	0.00	1,001,517.00	1,001,517.00	0.00	1,001,517.00	0.0%
Prior Years' Taxes		8043	33,950.00	0.00	33,950.00	33,950.00	0.00	33,950.00	0.0%
Supplemental Taxes		8044	499,051.00	0.00	499,051.00	499,051.00	0.00	499,051.00	0.0%
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	1,990,796.00	0.00	1,990,796.00	1,990,796.00	0.00	1,990,796.00	0.0%
Penalties and Interest from									
Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	755.00	0.00	755.00	755.00	0.00	755.00	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			41,550,697.00	0.00	41,550,697.00	41,537,745.00	0.00	41,537,745.00	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)	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(17,073,493.00)	186,101.00	(16,887,392.00)	(17,073,493.00)	186,101.00	(16,887,392.00)	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			24,477,204.00	186,101.00	24,663,305.00	24,464,252.00	186,101.00	24,650,353.00	-0.1%
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	152,754.00	152,754.00	0.00	152,754.00	152,754.00	0.0%
Special Education Discretionary Grants		8182	0.00	135,713.00	135,713.00	0.00	135,713.00	135,713.00	0.0%
Child Nutrition Programs		8220	0.00	8,500.00	8,500.00	0.00	8,500.00	8,500.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		553,392.00	553,392.00		553,392.00	553,392.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		3,813.00	3,813.00		3,813.00	3,813.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		449,093.00	449,093.00		372,624.00	372,624.00	-17.0%
Career and Technical									
Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	359,864.00	570,619.00	930,483.00	381,481.00	253,898.00	635,379.00	-31.7%
TOTAL, FEDERAL REVENUE			359,864.00	1,873,884.00	2,233,748.00	381,481.00	1,480,694.00	1,862,175.00	-16.6%
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		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	2,002,135.00	2,002,135.00	0.00	2,002,135.00	2,002,135.00	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	620.00	620.00	0.00	620.00	620.00	0.0%
Mandated Costs Reimbursements		8550	81,976.00	0.00	81,976.00	81,976.00	0.00	81,976.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	24,026.00	10,550.00	34,576.00	25,407.00	5,720.00	31,127.00	-10.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		735,445.00	735,445.00		652,291.00	652,291.00	-11.3%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive									
Grant Program	6387	8590		265,617.00	265,617.00		321,541.00	321,541.00	21.1%
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	27,197.00	6,838,260.00	6,865,457.00	27,197.00	7,179,304.00	7,206,501.00	5.0%

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)	
TOTAL, OTHER STATE REVENUE			133,199.00	9,852,627.00	9,985,826.00	134,580.00	10,161,611.00	10,296,191.00	3.1%
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	18,163.00	18,163.00	0.00	125,877.00	125,877.00	593.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	59,258.00	0.00	59,258.00	59,258.00	0.00	59,258.00	0.0%
Interest		8660	283,390.00	0.00	283,390.00	283,390.00	0.00	283,390.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	153,039.00	5,187,858.00	5,340,897.00	150,737.00	5,028,104.00	5,178,841.00	-3.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	221,571.00	2,940,015.00	3,161,586.00	232,450.00	2,153,704.00	2,386,154.00	-24.5%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	38,250.00	258,754.00	297,004.00	23,250.00	245,859.00	269,109.00	-9.4%
Tuition		8710	825,056.00	0.00	825,056.00	825,056.00	0.00	825,056.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		19,109,990.00	19,109,990.00		20,707,472.00	20,707,472.00	8.4%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,580,564.00	27,514,780.00	29,095,344.00	1,574,141.00	28,261,016.00	29,835,157.00	2.5%
TOTAL, REVENUES			26,550,831.00	39,427,392.00	65,978,223.00	26,554,454.00	40,089,422.00	66,643,876.00	1.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	572,344.00	5,455,218.00	6,027,562.00	772,846.00	5,570,610.00	6,343,456.00	5.2%
Certificated Pupil Support Salaries		1200	3,394.00	3,652,948.00	3,656,342.00	6,822.00	4,068,364.00	4,075,186.00	11.5%
Certificated Supervisors' and Administrators' Salaries		1300	2,334,082.00	1,379,558.00	3,713,640.00	2,615,650.00	1,481,098.00	4,096,748.00	10.3%
Other Certificated Salaries		1900	996.00	253,043.00	254,039.00	699.00	234,897.00	235,596.00	-7.3%
TOTAL, CERTIFICATED SALARIES			2,910,816.00	10,740,767.00	13,651,583.00	3,396,017.00	11,354,969.00	14,750,986.00	8.1%

			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	105,263.00	3,642,066.00	3,747,329.00	143,369.00	3,867,395.00	4,010,764.00	7.0%
Classified Support Salaries		2200	465,774.00	398,204.00	863,978.00	490,932.00	503,169.00	994,101.00	15.1%
Classified Supervisors' and Administrators' Salaries		2300	3,599,637.00	565,619.00	4,165,256.00	3,748,918.00	430,045.00	4,178,963.00	0.3%
Clerical, Technical and Office Salaries		2400	3,708,884.00	1,011,075.00	4,719,959.00	3,931,420.00	1,085,769.00	5,017,189.00	6.3%
Other Classified Salaries		2900	112,087.00	1,627,784.00	1,739,871.00	132,006.00	1,610,673.00	1,742,679.00	0.2%
TOTAL, CLASSIFIED SALARIES			7,991,645.00	7,244,748.00	15,236,393.00	8,446,645.00	7,497,051.00	15,943,696.00	4.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	489,918.00	2,930,489.00	3,420,407.00	625,826.00	3,263,444.00	3,889,270.00	13.7%
PERS		3201-3202	1,782,093.00	1,682,036.00	3,464,129.00	2,096,943.00	1,884,581.00	3,981,524.00	14.9%
OASDI/Medicare/Alternative		3301-3302	165,783.00	266,293.00	432,076.00	178,963.00	285,332.00	464,315.00	7.5%
Health and Welfare Benefits		3401-3402	2,296,988.00	4,182,544.00	6,479,532.00	2,752,195.00	4,864,444.00	7,616,639.00	17.5%
Unemployment Insurance		3501-3502	53,650.00	85,924.00	139,574.00	57,770.00	89,294.00	147,064.00	5.4%
Workers' Compensation		3601-3602	167,151.00	271,703.00	438,854.00	179,939.00	283,903.00	463,842.00	5.7%
OPEB, Allocated		3701-3702	42,667.00	0.00	42,667.00	42,036.00	0.00	42,036.00	-1.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	44,446.00	138,242.00	182,688.00	43,747.00	140,182.00	183,929.00	0.7%
TOTAL, EMPLOYEE BENEFITS			5,042,696.00	9,557,231.00	14,599,927.00	5,977,439.00	10,811,180.00	16,788,619.00	15.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	60,000.00	0.00	60,000.00	22,500.00	0.00	22,500.00	-62.5%
Books and Other Reference Materials		4200	3,939.00	25,812.00	29,751.00	3,939.00	17,211.00	21,150.00	-28.9%
Materials and Supplies		4300	348,874.00	373,028.00	721,902.00	340,588.00	228,243.00	568,831.00	-21.2%
Noncapitalized Equipment		4400	89,785.00	259,900.00	349,685.00	75,179.00	49,218.00	124,397.00	-64.4%
Food		4700	0.00	820.00	820.00	0.00	820.00	820.00	0.0%
TOTAL, BOOKS AND SUPPLIES			502,598.00	659,560.00	1,162,158.00	442,206.00	295,492.00	737,698.00	-36.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	70,840.00	3,712,299.00	3,783,139.00	0.00	3,956,016.00	3,956,016.00	4.6%
Travel and Conferences		5200	287,252.00	301,086.00	588,338.00	287,175.00	351,677.00	638,852.00	8.6%
Dues and Memberships		5300	103,599.00	11,668.00	115,267.00	109,693.00	11,650.00	121,343.00	5.3%
Insurance		5400 - 5450	59,598.00	0.00	59,598.00	66,700.00	4,500.00	71,200.00	19.5%
Operations and Housekeeping									
Services		5500	296,887.00	82,733.00	379,620.00	294,134.00	70,356.00	364,490.00	-4.0%
Rentals, Leases, Repairs, and									
Noncapitalized Improvements		5600	585,324.00	352,100.00	937,424.00	538,675.00	334,822.00	873,497.00	-6.8%
Transfers of Direct Costs		5710	(94,819.00)	94,819.00	0.00	(77,123.00)	77,123.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(35,223.00)	(7,420.00)	(42,643.00)	(31,566.00)	(9,920.00)	(41,486.00)	-2.7%
Professional/Consulting Services and									
Operating Expenditures		5800	1,841,806.00	5,673,597.00	7,515,403.00	1,860,019.00	5,344,477.00	7,204,496.00	-4.1%
Communications		5900	265,689.00	67,691.00	333,380.00	268,363.00	62,782.00	331,145.00	-0.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,380,953.00	10,288,573.00	13,669,526.00	3,316,070.00	10,203,483.00	13,519,553.00	-1.1%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,684.00	55,780.00	63,464.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries									
or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	562,089.00	562,089.00	0.00	66,103.00	66,103.00	-88.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,684.00	617,869.00	625,553.00	0.00	66,103.00	66,103.00	-89.4%
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	52,233.00	52,233.00	0.00	52,233.00	52,233.00	0.0%
Payments to County Offices		7142	0.00	237,011.00	237,011.00	0.00	237,011.00	237,011.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	7,673,087.00	0.00	7,673,087.00	7,673,087.00	0.00	7,673,087.00	0.0%
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)			7,673,087.00	289,244.00	7,962,331.00	7,673,087.00	289,244.00	7,962,331.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,499,808.00)	2,499,808.00	0.00	(2,575,911.00)	2,575,920.00	9.00	New
Transfers of Indirect Costs - Interfund		7350	(2,516,268.00)	0.00	(2,516,268.00)	(2,543,906.00)	0.00	(2,543,906.00)	1.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,016,076.00)	2,499,808.00	(2,516,268.00)	(5,119,817.00)	2,575,920.00	(2,543,897.00)	1.1%
TOTAL, EXPENDITURES			22,493,403.00	41,897,800.00	64,391,203.00	24,131,647.00	43,093,442.00	67,225,089.00	4.4%
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	6,020.00	0.00	6,020.00	6,020.00	0.00	6,020.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,020.00	0.00	6,020.00	6,020.00	0.00	6,020.00	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	2,473,870.00	0.00	2,473,870.00	2,473,870.00	0.00	2,473,870.00	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	372,023.00	0.00	372,023.00	372,023.00	0.00	372,023.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,845,893.00	0.00	2,845,893.00	2,845,893.00	0.00	2,845,893.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of									
Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of									
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates									
of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from									
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(898,790.00)	898,790.00	0.00	(1,081,659.00)	1,081,659.00	0.00	0.0%
Contributions from Restricted Revenues		8990	181,185.00	(181,185.00)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(717,605.00)	717,605.00	0.00	(1,081,659.00)	1,081,659.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(3,557,478.00)	717,605.00	(2,839,873.00)	(3,921,532.00)	1,081,659.00	(2,839,873.00)	0.0%

			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	24,477,204.00	186,101.00	24,663,305.00	24,464,252.00	186,101.00	24,650,353.00	-0.1%
2) Federal Revenue		8100-8299	359,864.00	1,873,884.00	2,233,748.00	381,481.00	1,480,694.00	1,862,175.00	-16.6%
3) Other State Revenue		8300-8599	133,199.00	9,852,627.00	9,985,826.00	134,580.00	10,161,611.00	10,296,191.00	3.1%
4) Other Local Revenue		8600-8799	1,580,564.00	27,514,780.00	29,095,344.00	1,574,141.00	28,261,016.00	29,835,157.00	2.5%
5) TOTAL, REVENUES			26,550,831.00	39,427,392.00	65,978,223.00	26,554,454.00	40,089,422.00	66,643,876.00	1.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	1,468,635.00	18,619,277.00	20,087,912.00	1,804,014.00	20,569,880.00	22,373,894.00	11.4%
2) Instruction - Related Services	2000-2999		4,546,013.00	8,214,425.00	12,760,438.00	5,182,896.00	7,201,574.00	12,384,470.00	-2.9%
3) Pupil Services	3000-3999		161,002.00	8,689,473.00	8,850,475.00	178,266.00	8,724,866.00	8,903,132.00	0.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		311,120.00	445,462.00	756,582.00	363,073.00	888,358.00	1,251,431.00	65.4%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,453,858.00	5,197,673.00	11,651,531.00	6,991,593.00	4,822,703.00	11,814,296.00	1.4%
8) Plant Services	8000-8999		1,879,688.00	442,246.00	2,321,934.00	1,938,718.00	596,817.00	2,535,535.00	9.2%
9) Other Outgo	9000-9999		7,673,087.00	289,244.00	7,962,331.00	7,673,087.00	289,244.00	7,962,331.00	0.0%
10) TOTAL, EXPENDITURES			22,493,403.00	41,897,800.00	64,391,203.00	24,131,647.00	43,093,442.00	67,225,089.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,057,428.00	(2,470,408.00)	1,587,020.00	2,422,807.00	(3,004,020.00)	(581,213.00)	-136.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		6,020.00	0.00	6,020.00	6,020.00	0.00	6,020.00	0.0%
b) Transfers Out	7600-7629		2,845,893.00	0.00	2,845,893.00	2,845,893.00	0.00	2,845,893.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(717,605.00)	717,605.00	0.00	(1,081,659.00)	1,081,659.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,557,478.00)	717,605.00	(2,839,873.00)	(3,921,532.00)	1,081,659.00	(2,839,873.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			499,950.00	(1,752,803.00)	(1,252,853.00)	(1,498,725.00)	(1,922,361.00)	(3,421,086.00)	173.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		8,414,814.00	12,957,028.00	21,371,842.00	8,914,764.00	11,204,225.00	20,118,989.00	-5.9%
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)			8,414,814.00	12,957,028.00	21,371,842.00	8,914,764.00	11,204,225.00	20,118,989.00	-5.9%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,414,814.00	12,957,028.00	21,371,842.00	8,914,764.00	11,204,225.00	20,118,989.00	-5.9%
2) Ending Balance, June 30 (E + F1e)			8,914,764.00	11,204,225.00	20,118,989.00	7,416,039.00	9,281,864.00	16,697,903.00	-17.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		0.00	4,320.00	4,320.00	0.00	0.00	0.00	-100.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	11,199,905.00	11,199,905.00	0.00	9,281,864.00	9,281,864.00	-17.1%
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		6,119,331.00	0.00	6,119,331.00	5,951,813.00	0.00	5,951,813.00	-2.7%
Differentiated Assistance	0000	9780	3,014,671.00		3,014,671.00			0.00	
One-Time Expenses	0000	9780	328,093.00		328,093.00			0.00	
CTE Support	0000	9780	230,895.00		230,895.00			0.00	
Williams Oversight	0000	9780	711.00		711.00			0.00	
LCAP	0000	9780	308,448.00		308,448.00			0.00	
MAA Reimbursement Special Ed	0000	9780	1,864,171.00		1,864,171.00			0.00	
Mandated Costs	0000	9780	336,523.00		336,523.00			0.00	
Medi-Cal Direct	0000	9780	15,639.00		15,639.00			0.00	
Differentiated Assistance	0000	9780			0.00	3,122,300.00		3,122,300.00	
One-Time Expenses	0000	9780			0.00	328,093.00		328,093.00	
CTE Support	0000	9780			0.00	216,395.00		216,395.00	
LCAP	0000	9780			0.00	273,795.00		273,795.00	
MAA Reimbursement Special Education	0000	9780			0.00	1,549,684.00		1,549,684.00	

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Mandated Costs	0000	9780			0.00	418,499.00		418,499.00	
Medi-Cal Direct	0000	9780			0.00	15,639.00		15,639.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,790,433.00	0.00	2,790,433.00	1,459,226.00	0.00	1,459,226.00	-47.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6266	Educator Effectiveness, FY 2021-22	461,925.00	0.00
6300	Lottery: Instructional Materials	65,465.00	51,205.00
6371	CatWORKs for ROCP or Adult Education	58,102.00	64,107.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	308,337.00	44,808.00
7311	Classified School Employee Professional Development Block Grant	30,522.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	376,860.00	348,284.00
7428	County Safe Schools for All	79,300.00	0.00
7430	COVID Mitigation for Counties	267,892.00	0.00
9010	Other Restricted Local	9,551,482.00	8,773,460.00
Total, Restricted Balance		11,199,905.00	9,281,864.00

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	22,901,297.00	13,380,364.00	-41.6%
3) Other State Revenue		8300-8599	10,951,815.00	20,079,378.00	83.3%
4) Other Local Revenue		8600-8799	421,597.00	294,825.00	-30.1%
5) TOTAL, REVENUES			34,274,709.00	33,754,567.00	-1.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,354,974.00	1,515,768.00	11.9%
2) Classified Salaries		2000-2999	1,860,345.00	2,105,217.00	13.2%
3) Employee Benefits		3000-3999	2,034,362.00	2,476,129.00	21.7%
4) Books and Supplies		4000-4999	234,893.00	169,798.00	-27.7%
5) Services and Other Operating Expenditures		5000-5999	26,348,001.00	25,108,626.00	-4.7%
6) Capital Outlay		6000-6999	48,236.00	5,000.00	-89.6%
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	2,516,268.00	2,543,906.00	1.1%
9) TOTAL, EXPENDITURES			34,397,079.00	33,924,444.00	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(122,370.00)	(169,877.00)	38.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	372,023.00	372,023.00	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			372,023.00	372,023.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			249,653.00	202,146.00	-19.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,994,198.00	3,243,851.00	8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,994,198.00	3,243,851.00	8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,994,198.00	3,243,851.00	8.3%
2) Ending Balance, June 30 (E + F1e)			3,243,851.00	3,445,997.00	6.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,558,878.00	1,758,524.00	12.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,684,973.00	1,687,473.00	0.1%
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	17,253,518.94		
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	28,977.29		
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			17,282,496.23		
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	3,480.40		
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			3,480.40		
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)			17,279,015.83		
FEDERAL REVENUE					
Child Nutrition Programs		8220	818,653.00	657,959.00	-19.6%
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	22,082,644.00	12,722,405.00	-42.4%
TOTAL, FEDERAL REVENUE			22,901,297.00	13,380,364.00	-41.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	20,819.00	23,372.00	12.3%
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	2,705,545.00	2,705,545.00	0.0%
All Other State Revenue	All Other	8590	8,225,451.00	17,350,461.00	110.9%
TOTAL, OTHER STATE REVENUE			10,951,815.00	20,079,378.00	83.3%
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	35,768.00	22,432.00	-37.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,165.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	2,623.00	0.00	-100.0%
Interagency Services		8677	93,592.00	89,763.00	-4.1%
All Other Fees and Contracts		8689	237,779.00	182,630.00	-23.2%
Other Local Revenue					
All Other Local Revenue		8699	55,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			421,597.00	294,825.00	-30.1%
TOTAL, REVENUES			34,274,709.00	33,754,567.00	-1.5%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Teachers' Salaries		1100	746,178.00	897,538.00	20.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	257,611.00	269,611.00	4.7%
Other Certificated Salaries		1900	351,185.00	348,619.00	-0.7%
TOTAL, CERTIFICATED SALARIES			1,354,974.00	1,515,768.00	11.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	86,583.00	82,361.00	-4.9%
Classified Supervisors' and Administrators' Salaries		2300	267,090.00	320,595.00	20.0%
Clerical, Technical and Office Salaries		2400	672,488.00	730,037.00	8.6%
Other Classified Salaries		2900	834,184.00	972,224.00	16.5%
TOTAL, CLASSIFIED SALARIES			1,860,345.00	2,105,217.00	13.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	310,366.00	343,913.00	10.8%
PERS		3201-3202	474,973.00	588,417.00	23.9%
OASDI/Medicare/Alternative		3301-3302	51,633.00	70,285.00	36.1%
Health and Welfare Benefits		3401-3402	1,089,781.00	1,365,996.00	25.3%
Unemployment Insurance		3501-3502	16,414.00	17,762.00	8.2%
Workers' Compensation		3601-3602	50,503.00	54,629.00	8.2%
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	40,692.00	35,127.00	-13.7%
TOTAL, EMPLOYEE BENEFITS			2,034,362.00	2,476,129.00	21.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	138,347.00	110,249.00	-20.3%
Noncapitalized Equipment		4400	67,457.00	35,835.00	-46.9%
Food		4700	29,089.00	23,714.00	-18.5%
TOTAL, BOOKS AND SUPPLIES			234,893.00	169,798.00	-27.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	341,360.00	92,600.00	-72.9%
Travel and Conferences		5200	45,665.00	46,445.00	1.7%
Dues and Memberships		5300	16,090.00	13,665.00	-15.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,656.00	10,656.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	77,944.00	55,718.00	-28.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	41,393.00	40,236.00	-2.8%
Professional/Consulting Services and					
Operating Expenditures		5800	25,798,871.00	24,833,299.00	-3.7%
Communications		5900	16,022.00	16,007.00	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,348,001.00	25,108,626.00	-4.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	48,236.00	5,000.00	-89.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			48,236.00	5,000.00	-89.6%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	2,516,268.00	2,543,906.00	1.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,516,268.00	2,543,906.00	1.1%
TOTAL, EXPENDITURES			34,397,079.00	33,924,444.00	-1.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	372,023.00	372,023.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			372,023.00	372,023.00	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)			372,023.00	372,023.00	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	22,901,297.00	13,380,364.00	-41.6%
3) Other State Revenue		8300-8599	10,951,815.00	20,079,378.00	83.3%
4) Other Local Revenue		8600-8799	421,597.00	294,825.00	-30.1%
5) TOTAL, REVENUES			34,274,709.00	33,754,567.00	-1.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,352,718.00	5,577,704.00	137.1%
2) Instruction - Related Services	2000-2999		2,353,048.00	2,080,144.00	-11.6%
3) Pupil Services	3000-3999		888,519.00	777,458.00	-12.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		26,275,870.00	22,934,576.00	-12.7%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		2,516,268.00	2,543,906.00	1.1%
8) Plant Services	8000-8999		10,656.00	10,656.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			34,397,079.00	33,924,444.00	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(122,370.00)	(169,877.00)	38.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	372,023.00	372,023.00	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			372,023.00	372,023.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			249,653.00	202,146.00	-19.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,994,198.00	3,243,851.00	8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,994,198.00	3,243,851.00	8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,994,198.00	3,243,851.00	8.3%
2) Ending Balance, June 30 (E + F1e)			3,243,851.00	3,445,997.00	6.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,558,878.00	1,758,524.00	12.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,684,973.00	1,687,473.00	0.1%
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	98,674.00	98,674.00
5059	Child Development: ARP California State Preschool Program One-time Stipend	61,600.00	164,200.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	2,990.00	7,840.00
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	40,142.00	40,142.00
6130	Child Development: Center-Based Reserve Account	349,819.00	350,469.00
6132	Child Development: Alternative Payment Reserve Account for Department of Social Services Programs	90,208.00	90,361.00
7810	Other Restricted State	99,756.00	98,747.00
9010	Other Restricted Local	815,689.00	908,091.00
Total, Restricted Balance		1,558,878.00	1,758,524.00

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	44,820.00	44,820.00	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			44,820.00	44,820.00	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	38,800.00	38,800.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			38,800.00	38,800.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,020.00	6,020.00	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	6,020.00	6,020.00	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			(6,020.00)	(6,020.00)	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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
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	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)			0.00		
FEDERAL REVENUE					
Forest Reserve Funds		8260	6,020.00	6,020.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	38,800.00	38,800.00	0.0%
TOTAL, FEDERAL REVENUE			44,820.00	44,820.00	0.0%
OTHER LOCAL REVENUE					
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			44,820.00	44,820.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	38,800.00	38,800.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		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)			38,800.00	38,800.00	0.0%
TOTAL, EXPENDITURES			38,800.00	38,800.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	6,020.00	6,020.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,020.00	6,020.00	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	44,820.00	44,820.00	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			44,820.00	44,820.00	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	38,800.00	38,800.00	0.0%
10) TOTAL, EXPENDITURES			38,800.00	38,800.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,020.00	6,020.00	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	6,020.00	6,020.00	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			(6,020.00)	(6,020.00)	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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	10,933,799.00	10,933,799.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,933,799.00	10,933,799.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,933,799.00	10,933,799.00	0.0%
2) Ending Balance, June 30 (E + F1e)			10,933,799.00	10,933,799.00	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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	10,933,799.00	10,933,799.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,933,799.40		
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			10,933,799.40		
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)			10,933,799.40		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(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	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	10,933,799.00	10,933,799.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,933,799.00	10,933,799.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,933,799.00	10,933,799.00	0.0%
2) Ending Balance, June 30 (E + F1e)			10,933,799.00	10,933,799.00	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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	10,933,799.00	10,933,799.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	157,303.00	108,919.00	-30.8%
5) TOTAL, REVENUES			157,303.00	108,919.00	-30.8%
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	37,000.00	10,000.00	-73.0%
6) Capital Outlay		6000-6999	2,363,254.00	649,000.00	-72.5%
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			2,400,254.00	659,000.00	-72.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,242,951.00)	(550,081.00)	-75.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,473,870.00	2,473,870.00	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			2,473,870.00	2,473,870.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			230,919.00	1,923,789.00	733.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,291,824.00	27,522,743.00	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,291,824.00	27,522,743.00	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,291,824.00	27,522,743.00	0.8%
2) Ending Balance, June 30 (E + F1e)			27,522,743.00	29,446,532.00	7.0%
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	96,483.00	205,402.00	112.9%
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	27,426,260.00	29,241,130.00	6.6%
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	26,382,912.51		
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			26,382,912.51		
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	936.72		
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			936.72		
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)			26,381,975.79		
FEDERAL REVENUE					
FEMA		8281	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					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	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					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	155,000.00	106,900.00	-31.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,303.00	2,019.00	-12.3%
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			157,303.00	108,919.00	-30.8%
TOTAL, REVENUES			157,303.00	108,919.00	-30.8%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
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	18,000.00	10,000.00	-44.4%
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	19,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,000.00	10,000.00	-73.0%
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	1,540,114.00	250,000.00	-83.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	426,000.00	399,000.00	-6.3%
Equipment Replacement		6500	397,140.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,363,254.00	649,000.00	-72.5%
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			2,400,254.00	659,000.00	-72.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	2,473,870.00	2,473,870.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,473,870.00	2,473,870.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
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					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(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)			2,473,870.00	2,473,870.00	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	157,303.00	108,919.00	-30.8%
5) TOTAL, REVENUES			157,303.00	108,919.00	-30.8%
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		2,400,254.00	659,000.00	-72.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,400,254.00	659,000.00	-72.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(2,242,951.00)	(550,081.00)	-75.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,473,870.00	2,473,870.00	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			2,473,870.00	2,473,870.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			230,919.00	1,923,789.00	733.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,291,824.00	27,522,743.00	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,291,824.00	27,522,743.00	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,291,824.00	27,522,743.00	0.8%
2) Ending Balance, June 30 (E + F1e)			27,522,743.00	29,446,532.00	7.0%
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	96,483.00	205,402.00	112.9%
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	27,426,260.00	29,241,130.00	6.6%
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	96,483.00	205,402.00
Total, Restricted Balance		96,483.00	205,402.00

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	4,888,511.00	5,821,794.00	19.1%
5) TOTAL, REVENUES			4,888,511.00	5,821,794.00	19.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	26,100.00	21,600.00	-17.2%
5) Services and Other Operating Expenses		5000-5999	7,080,106.00	7,202,187.00	1.7%
6) Depreciation and Amortization		6000-6999	2,972.00	2,972.00	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			7,109,178.00	7,226,759.00	1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,220,667.00)	(1,404,965.00)	-36.7%
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)			(2,220,667.00)	(1,404,965.00)	-36.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	18,154,635.00	15,933,968.00	-12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,154,635.00	15,933,968.00	-12.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			18,154,635.00	15,933,968.00	-12.2%
2) Ending Net Position, June 30 (E + F1e)			15,933,968.00	14,529,003.00	-8.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	10,400.00	0.00	-100.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	15,923,568.00	14,529,003.00	-8.8%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	33,123,021.32		
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	150,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,099.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
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	23,771.34		
g) Accumulated Depreciation - Equipment		9445	(13,371.39)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			33,284,520.27		
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	19,774,187.50		
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			19,774,187.50		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			13,510,332.77		
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	157,968.00	102,532.00	-35.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	4,730,543.00	5,719,262.00	20.9%
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			4,888,511.00	5,821,794.00	19.1%
TOTAL, REVENUES			4,888,511.00	5,821,794.00	19.1%
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	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%
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	19,600.00	19,600.00	0.0%
Noncapitalized Equipment		4400	6,500.00	2,000.00	-69.2%
TOTAL, BOOKS AND SUPPLIES			26,100.00	21,600.00	-17.2%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	1,240.00	1,240.00	0.0%
Insurance		5400-5450	276,710.00	315,331.00	14.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,708.00	8,714.00	-10.2%
Transfers of Direct Costs - Interfund		5750	1,250.00	1,250.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	6,790,382.00	6,874,788.00	1.2%
Communications		5900	816.00	864.00	5.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,080,106.00	7,202,187.00	1.7%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	2,972.00	2,972.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			2,972.00	2,972.00	0.0%
TOTAL, EXPENSES			7,109,178.00	7,226,759.00	1.7%
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					
(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	4,888,511.00	5,821,794.00	19.1%
5) TOTAL, REVENUES			4,888,511.00	5,821,794.00	19.1%
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		7,109,178.00	7,226,759.00	1.7%
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			7,109,178.00	7,226,759.00	1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,220,667.00)	(1,404,965.00)	-36.7%
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)			(2,220,667.00)	(1,404,965.00)	-36.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	18,154,635.00	15,933,968.00	-12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,154,635.00	15,933,968.00	-12.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			18,154,635.00	15,933,968.00	-12.2%
2) Ending Net Position, June 30 (E + F1e)			15,933,968.00	14,529,003.00	-8.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	10,400.00	0.00	-100.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	15,923,568.00	14,529,003.00	-8.8%

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

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):	61,829	
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			Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater than Actuals, else N/A)	
Third Prior Year (2019-20)	71,206.22	65,220.51	8.41%	Not Met
Second Prior Year (2020-21)	65,198.76	65,220.51	N/A	Met
First Prior Year (2021-22)	65,220.51	61828.62	5.20%	Not Met

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

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

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

Explanation:
(required if NOT met)

At Adopted Budget reporting period in 2019-20, assumed prior years' trend of increasing ADA would continue. At Adopted Budget reporting period in 2021-22 assumed relatively flat ADA. However, ADA county wide declined.

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

Explanation:
(required if NOT met)

Due to Executive Order and Section 2 of SB117, we have been using the same county operations ADA projection since FY 2019-20. Once 2021-22 P.1 ADA was certified by CDE in February, we utilized that ADA in our projection.

1. CRITERION: Average Daily Attendance (continued)

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

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

DATA ENTRY: All data are extracted or calculated.

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

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2019-20)	100.90	75.93	65,220.51	0.00
Second Prior Year (2020-21)	100.90	75.89	65,220.51	0.00
First Prior Year (2021-22)	27.76	52.42	61,828.62	0.00
Historical Average:	76.52	68.08	64,089.88	0.00

County Office's County Operated Programs ADA Standard:

Budget Year (2022-23)				
(historical average plus 2%):	78.05	69.44	65,371.68	0.00
1st Subsequent Year (2023-24)				
(historical average plus 4%):	79.58	70.80	66,653.48	0.00
2nd Subsequent Year (2024-25)				
(historical average plus 6%):	81.11	72.16	67,935.27	0.00

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2022-23)	27.76	52.42	61,828.62	0.00
1st Subsequent Year (2023-24)	27.76	52.42	61828.62	0.00
2nd Subsequent Year (2024-25)	27.76	52.42	61828.62	0.00
Status:	Met	Met	Met	Met

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

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

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

Explanation:

(required if NOT met)

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 its cost-of-living adjustment (COLA) 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.

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

I. LCFF Funding

a. COE funded at Target LCFF

a1. COE Operations Grant

a2. COE Alternative Education Grant

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

b.	COE funded at Hold Harmless LCFF	24,650,353.00	24,650,353.00	24,650,353.00	24,650,353.00
c.	Charter Funded County Program				
c1.	LCFF Entitlement				
d.	Total LCFF (Sum of a or b, and c)	24,650,353.00	24,650,353.00	24,650,353.00	24,650,353.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	61,828.62	61,828.62	61,828.62	61,828.62
b.	Prior Year ADA (Funded)		61,828.62	61,828.62	61,828.62
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)	24,650,353.00	24,650,353.00	24,650,353.00
b1.	COLA percentage (if COE is at target)			
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	0.00	0.00	0.00
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	100.00%	100.00%	100.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

III. Alternative Education Grant

Step 1 - Change in Population

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	27.76	27.76	27.76
b.	Prior Year ADA (Funded)	27.76	27.76	27.76
c.	Difference (Step 1a minus Step 1b)	0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding	24,650,353.00	24,650,353.00	24,650,353.00
----	-------------------------	---------------	---------------	---------------

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

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	100.00%	100.00%	100.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

IV. Charter Funded County Program

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Step 1 - Change in Population				
a.	ADA (Funded) (Form A, line C3f)	0.00	0	
b.	Prior Year ADA (Funded)	0.00	0.00	0.00
c.	Difference (Step 1a minus Step 1b)	0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

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

Step 3 - Weighted Change in Population and Funding Level

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

V. Weighted Change

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

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

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

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	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Projected local property taxes (Form 01, Objects 8021 - 8089)	37,311,200.00	37,311,200.00	37,311,200.00	37,311,200.00
Excess Property Tax/Minimum State Aid Standard				
(Percent change over previous year, plus/minus 1%):		-1.00% to 1.00%	-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	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	41,550,697.00	41,537,745.00	41,537,745.00	41,537,745.00
County Office's Projected Change in LCFF Revenue:		-0.03%	0.00%	0.00%
Standard:		-1.00% to 1.00%	-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):	-0.03%	0.00%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-5.03% to 4.97%	-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)	43,487,903.00		
Budget Year (2022-23)	47,483,301.00	9.19%	Not Met
1st Subsequent Year (2023-24)	48,892,803.00	2.97%	Met
2nd Subsequent Year (2024-25)	51,577,076.00	5.49%	Not Met

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

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

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

Explanation:

(required if NOT met)

For salaries, negotiated COLAs Of 1% In 2022-23 and 0% In 2023-24 are included. A COLA of 3.64% has been projected for 2024-25. Projected H&W increases of 13% in 2022-23 and 10% in 2023-24 and 2024-25 have been included. The following projections for STRS rates are included: 19.1% in 2022-23, 2023-24 and 2024-25. The following PERS rates are included: 25.4% in 2022-23, 25.2% in 2023-24, 24.6% in 2024-25. These increases cause the changes to be greater than the 5% standard variance.

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):	-0.03%	0.00%	0.00%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.03% to 9.97%	-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%):	-5.03% to 4.97%	-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)	2,233,748.00		
Budget Year (2022-23)	1,862,175.00	-16.63%	Yes
1st Subsequent Year (2023-24)	1,862,175.00	0.00%	No
2nd Subsequent Year (2024-25)	1,862,175.00	0.00%	No

Explanation:
(required if Yes)

Decrease in Federal Revenue in the budget year is due to Cares Act LLMF GEER funds being completely spent down in 21-22 (\$183,593), and reduction in budgeted Homeless funds (\$200,471).

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

First Prior Year (2021-22)	9,985,826.00		
Budget Year (2022-23)	10,296,191.00	3.11%	No
1st Subsequent Year (2023-24)	10,667,883.00	3.61%	No
2nd Subsequent Year (2024-25)	11,056,194.00	3.64%	No

Explanation:
(required if Yes)

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

First Prior Year (2021-22)	29,095,344.00		
Budget Year (2022-23)	29,835,157.00	2.54%	No
1st Subsequent Year (2023-24)	30,133,508.00	1.00%	No
2nd Subsequent Year (2024-25)	30,434,843.00	1.00%	No

Explanation:

For salaries, negotiated COLAs Of 1% In 2022-23 and 0% In 2023-24 are included. A COLA of 3.64% has been projected for 2024-25. Projected H&W increases of 13% in 2022-23 and 10% in 2023-24 and 2024-25 have been

(required if Yes)

included. The following projections for STRS rates are included: 19.1% in 2022-23, 2023-24 and 2024-25. The following PERS rates are included: 25.4% in 2022-23, 25.2% in 2023-24, 24.6% in 2024-25. These increases cause the changes to be greater than the 5% standard variance.

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

First Prior Year (2021-22)	1,162,158.00		
Budget Year (2022-23)	737,698.00	-36.52%	Yes
1st Subsequent Year (2023-24)	737,698.00	0.00%	No
2nd Subsequent Year (2024-25)	737,698.00	0.00%	No

Explanation:

(required if Yes)

Books and supplies are reduced in the budget year due mostly to a decrease in planned textbook purchases (off cycle year), the final purchase of books with grant funds for a memorial library in 21-22, and the reduction of Health Linkages program materials and supplies.

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

First Prior Year (2021-22)	13,669,526.00		
Budget Year (2022-23)	13,519,553.00	-1.10%	No
1st Subsequent Year (2023-24)	13,519,553.00	0.00%	No
2nd Subsequent Year (2024-25)	13,519,553.00	0.00%	No

Explanation:

"(required if Yes)"

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)	41,314,918.00		
Budget Year (2022-23)	41,993,523.00	1.64%	Met
1st Subsequent Year (2023-24)	42,663,566.00	1.60%	Met
2nd Subsequent Year (2024-25)	43,353,212.00	1.62%	Met

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

First Prior Year (2021-22)	14,831,684.00		
Budget Year (2022-23)	14,257,251.00	-3.87%	Met
1st Subsequent Year (2023-24)	14,257,251.00	0.00%	Met
2nd Subsequent Year (2024-25)	14,257,251.00	0.00%	Met

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

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

1a.

STANDARD MET - Projected other operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 4B
if NOT met)

Explanation:

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

Explanation:

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

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

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

Explanation:

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

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	3% Required	Budgeted Contribution
Uses		1

	(Form 01, Resources 0000-1999, Objects 1000-7999)	Minimum Contribution (Unrestricted Budget times 3%)	to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	26,977,540.00	809,326.20	0.00	Not Met

¹ Fund 01, Resource 8150, Objects
8900-8999

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

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

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)	9,833,799.40	10,933,799.40	13,724,232.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	7,802,895.64	8,398,406.23	0.00
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(138,675.07)	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	17,498,019.97	19,332,205.63	13,724,232.00
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	58,294,795.58	58,425,434.54	67,237,096.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540, 6546, objects 7211-7213, 7221-7223)	0.00	0.00	0.00

- c. Total Expenditures and Other Financing Uses
(Line 2a plus Line 2b)
3. County Office's Available Reserve Percentage
(Line 1e divided by Line 2c)

58,294,795.58	58,425,434.54	67,237,096.00
30.00%	33.10%	20.40%

County Office's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

10.00%	11.00%	6.80%
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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)	202,973.75	25,623,094.58	N/A	Met
Second Prior Year (2020-21)	604,030.89	24,572,926.02	N/A	Met
First Prior Year (2021-22)	499,950.00	25,339,296.00	N/A	Met
Budget Year (2022-23) (Information only)	(1,498,725.00)	26,977,540.00		

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)

7. CRITERION: Fund Balance

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

County Office Total Expenditures
Percentage Level ¹ and Other Financing Uses ²

1.7%	0	to \$6,637,999
1.3%	\$6,638,000	to \$16,595,999
1.0%	\$16,596,000	to \$74,682,000
0.7%	\$74,682,001	and over

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

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

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

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

70,070,982.00

County Office's Fund Balance Standard Percentage Level:

1.00%

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

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

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

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

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

No

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

- a. Enter the name(s) of the SELPA(s):

- b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540, 6546,
objects 7211-7213, 7221-7223):

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

0.00	0.00	0.00
------	------	------

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.

Unrestricted County School Service Fund Beginning
Balance ³

(Form 01, Line F1e, Unrestricted Column)

Beginning Fund
Balance

Variance Level

Fiscal Year

Original Budget

Estimated/Unaudited
Actuals

(If overestimated,
else N/A)

Status

Third Prior Year (2019-20)	7,057,534.00	7,607,809.26	N/A	Met
Second Prior Year (2020-21)	7,730,651.00	7,810,783.01	N/A	Met
First Prior Year (2021-22)	8,284,126.00	8,414,814.00	N/A	Met
Budget Year (2022-23) (Information only)	8914764.0			

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:	70,070,982.00	68,940,511.00	71,624,784.00

County Office's Reserve Standard Percentage Level:	3.00%	3.00%	3.00%
--	-------	-------	-------

8A. Calculating the County Office's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	70,070,982.00	68,940,511.00	71,624,784.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	70,070,982.00	68,940,511.00	71,624,784.00
4. Reserve Standard Percentage Level	3.00%	3.00%	3.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	2,102,129.46	2,068,215.33	2,148,743.52
6. Reserve Standard - by Amount (From percentage level chart above)	664,000.00	664,000.00	664,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	2,102,129.46	2,068,215.33	2,148,743.52

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

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,459,226.00	2,045,159.00	1,772,570.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	10,933,799.00	10,933,799.00	10,933,799.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	12,393,025.00	12,978,958.00	12,706,369.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	17.69%	18.83%	17.74%
County Office's Reserve Standard (Section 8A, Line 7):	2,102,129.46	2,068,215.33	2,148,743.52

Status:

Met	Met	Met
-----	-----	-----

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

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

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

Explanation:
(required if NOT met)

--

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)	(898,790.00)			
Budget Year (2022-23)	(1,081,659.00)	182,869.00	20.3%	Not Met
1st Subsequent Year (2023-24)	(1,081,659.00)	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	(1,081,659.00)	0.00	0.0%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2021-22)	6,020.00			
Budget Year (2022-23)	6,020.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	6,020.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	6,020.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2021-22)	2,845,893.00			
Budget Year (2022-23)	2,845,893.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	372,023.00	(2,473,870.00)	(86.9%)	Not Met
2nd Subsequent Year (2024-25)	372,023.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the county school service fund operational budget?			No	

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

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

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

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

Explanation:

(required if NOT met)

In the budget year, there is an increase in contribution from unrestricted funds to Juvenile Court & Community Schools due to the elimination of budgeted use of In-Person Instruction grant funds in the program.

- 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)

Transfer out to Fund 40 Special Reserve Fund for Capital Outlay Projects in the budget year was not projected to continue in the two subsequent years.

- 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)

No

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

Type of Commitment	# of Years		SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23	
Leases					
Certificates of Participation					
General Obligation Bonds					
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences					
SACS Financial Reporting Software					

TOTAL:				0

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

(required if Yes to increase
in total annual payments)

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

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

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

N/A

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?

Pay-as-you-go

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

Self-Insurance Fund	Government Fund
0	42,035

4. OPEB Liabilities

a. Total OPEB liability

953,694.00

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

0.00

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

953,694.00

d. Is total OPEB liability based on the county office's estimate

Actuarial

or an actuarial valuation?

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

Jun 30, 2021

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement			
Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	42,036.00	19,049.00	16,827.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	0.00	0.00	0.00
d. Number of retirees receiving OPEB benefits	3.00	2.00	1.00

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

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

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

Yes

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

The SBCEO is a member of, and the fiscal agent for, the Self-Insurance Program for Employees (SIPE) of Santa Barbara County School Districts. This includes 19 school districts, 1 community college, 1 JPA, and the County Superintendent of Schools. Each LEA is represented on the SIPE Board. The SBCEO has no liability for the JPA except for that which is common to all members. Member contributions fund all liabilities of the JPA, including all future liabilities, which are fully accrued. An actuarial report is commissioned annually by the JPA.

3. Self-Insurance Liabilities

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

15,669,340.00

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
- b. Amount contributed (funded) for self-insurance programs

4,968,690.00

4,968,690.00

4,968,690.00

4,968,690.00

4,968,690.00

4,968,690.00

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	117.00	121.45	121.45	121.45

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year

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

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

6. Amount included for any tentative salary schedule increases

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

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

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

Yes	Yes	Yes
2,555,560	2,811,116	3,092,228
100.0%	100.0%	100.0%
13.0%	10.0%	10.0%

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		
----	--	--

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

Certificated (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

Yes	Yes	Yes
151,912	150,664	145,488
1.8%	1.7%	1.6%

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

Certificated (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?

Yes	Yes	Yes
Yes	Yes	Yes

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.):

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	136.1	133.2	133.2	133.2

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year

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

6. Amount included for any tentative salary schedule increases

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

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

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	Yes	Yes
2,154,934	2,370,427	2,607,470
100.0%	100.0%	100.0%
13.0%	10.0%	10.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

- 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	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	Yes	Yes
95,868	69,990	53,154
1.8%	1.3%	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	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	Yes	Yes
Yes	Yes	Yes

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.):

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	71.8	76.8	76.8	76.8

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

Total cost of salary settlement

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

Yes	Yes	No
108,583	0	0
1.0%	0%	

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	Yes	Yes
1,811,797	1,992,977	2,192,274
100.0%	100.0%	100.0%
13.0%	10.0%	10.0%

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?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Yes	Yes	Yes
95,904	77,029	63,540
1.2%	.9%	.8%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 09, 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?

No

A2. Is the system of personnel position control independent from the payroll system?

No

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)

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?

No

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?

No

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?

Yes

No

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
