

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards pursuant to Education Code sections 33129 and 42130.

Signed: _____
County Superintendent or Designee

Date: _____

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the County Board of Education.

To the State Superintendent of Public Instruction:

This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: December 10, 2021

Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

☒ **POSITIVE CERTIFICATION**

As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☐ **QUALIFIED CERTIFICATION**

As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

☐ **NEGATIVE CERTIFICATION**

As County Superintendent of Schools, I certify that based upon current projections this county office will not meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Gretchen Deichler

Telephone: 530-623-2861 ext 229

Title: Assistant Superintendent Business

E-mail: gretchend@tcoek12.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

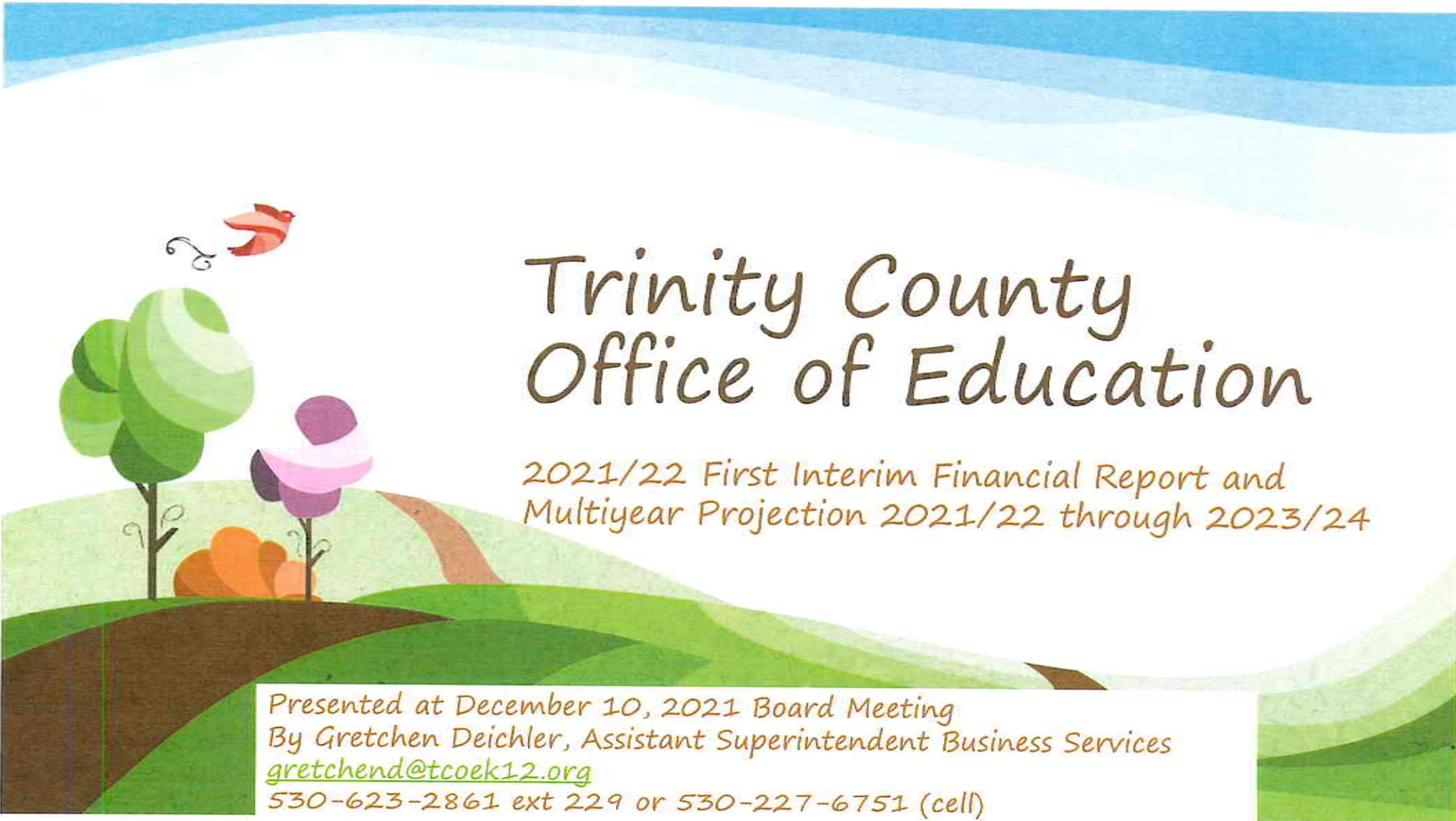
CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since budget adoption.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since budget adoption.		X
4a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
4b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current 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 since budget adoption by more than \$20,000 and more than 5% for any of the current 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?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?	n/a	
		• If yes, 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	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the current fiscal 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	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the current 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	
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	

A stylized landscape illustration featuring rolling green hills, a blue sky with wavy lines, a red bird, a green tree, and a purple flower.

Trinity County Office of Education

2021/22 First Interim Financial Report and
Multiyear Projection 2021/22 through 2023/24

Presented at December 10, 2021 Board Meeting
By Gretchen Deichler, Assistant Superintendent Business Services
gretchend@tcoek12.org
530-623-2861 ext 229 or 530-227-6751 (cell)



Overview

- General Fund Assumptions for 2021/22 1st Interim Financial Report
 - Staff Assumptions
 - Average Daily Attendance Trends
 - Countywide Historical Data Summary
 - RISE Academy Average Daily Attendance
 - Forest Reserve
 - Federal, State & Local Program Updates
 - General Fund Revenue & Expenditures
 - General Fund Multiyear Projection 2021/22 – 2023/24
 - Special Reserve Funds Multiyear Projections 2021/22 – 2023/24
 - Summary of Criteria and Standards
 - Closing Remarks
- 

General Fund "01" Assumptions for 2021/22 1st Interim

- COLA

- 2021/22

5.07%*

- 2022/23

2.48%

- 2023/24

3.11%

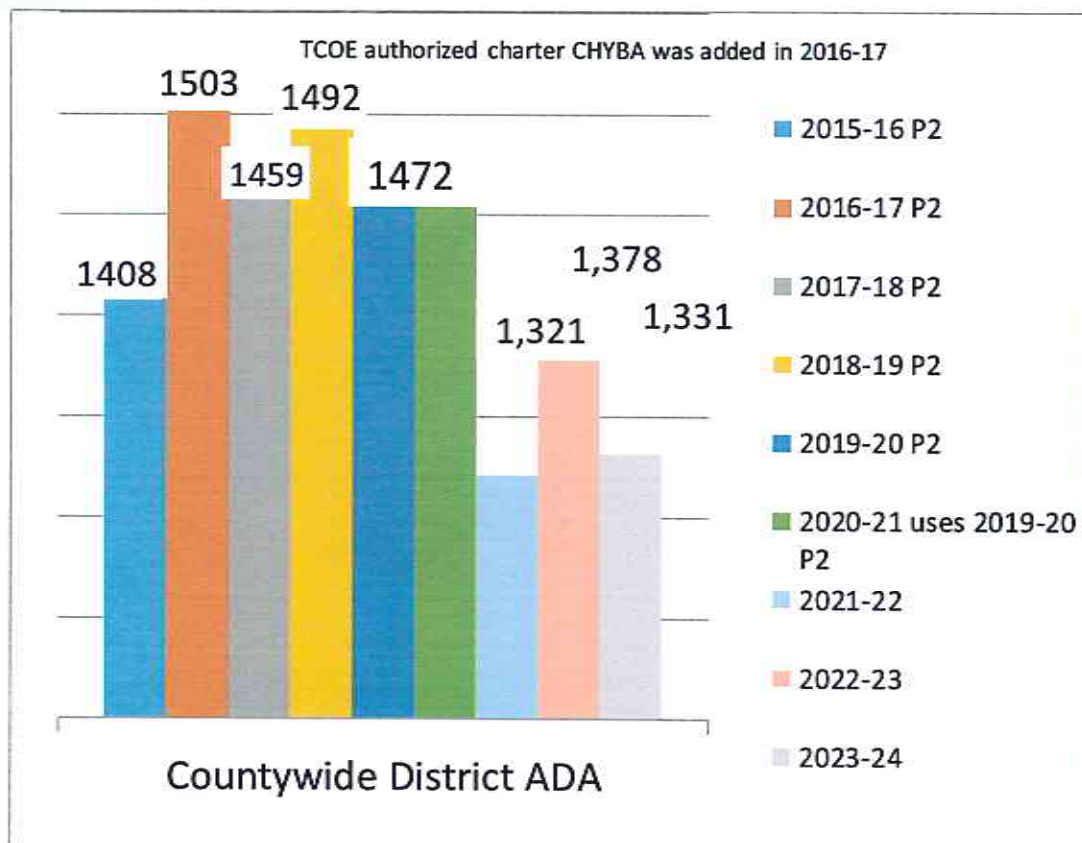
The COLA is applied to the district and base section of the COE funding formula. Declining countywide enrollment is projected in all years. This reduces COE operational grant revenue.

*2021/22 includes augmentation of 3.37%

	2021/22	2022/23	2023/24
9 districts @	\$126,045	\$129,171	\$133,188
1 base @	\$756,276	\$775,032	\$799,135
EC 2575.2	\$200,000	\$200,000	\$200,000
ADA @	\$80.71	\$82.72	\$85.29

COE Staffing Assumptions 2021/22 through 2023/24

Bargaining Unit	2021/22	2022/23	2023/24
Certificated Management	4 FTE	4 FTE	4 FTE
Classified Management	3 FTE	3 FTE ASBS retires Jan 2023	3 FTE
CSEA Classified	27 FTE	27 FTE	27FTE
Classified Unrepresented	.94 FTE	.94 FTE	.94 FTE
CTA / Other Certificated	8.43 FTE	7.5 FTE Mental Health Clinician reduced to .1 FTE Temporary Nurse not included	7.65 FTE .1 FTE Mental Health Clinician not included

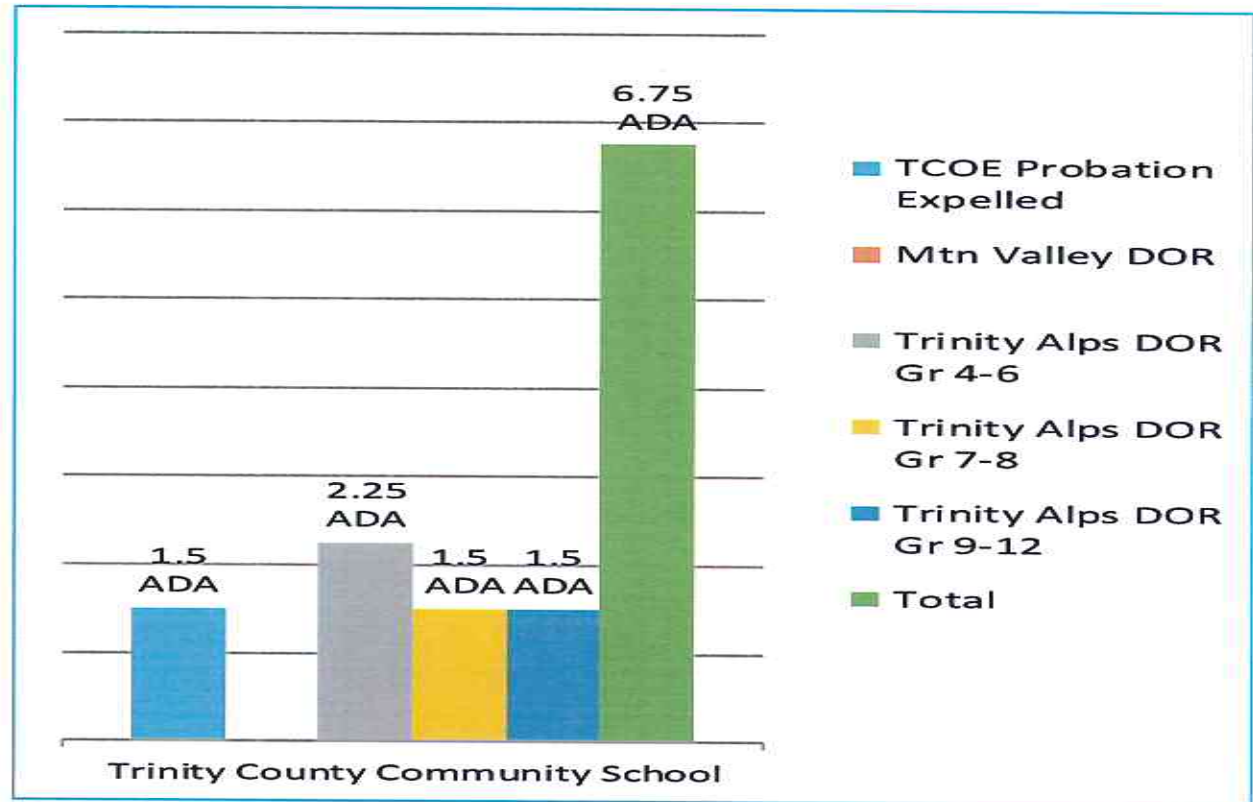


TCOE
Countywide
P2
Projections
for 2021/22
1st Interim

RISE Academy 2020/21

Enrollment
and ADA
lower than
assumptions
at budget
adoption

Two Classrooms effective 2021/22



Forest Reserve Assumptions

- The most recent reauthorization is for Federal Fiscal Year 2021, 2022 and 2023. We are awaiting the details from Secure Rural Schools language for the three year reauthorization approved. Actual receipt of funds is unknown at this time and has not been included in the multiyear projection.
- 2016/17 was calculated on 25% of timber receipts percentage of prior year timber sales. 2021/22 is reduced to this "1908" formula.
- TCOE estimated Forest Reserve
 - 2020/21 = \$155,398
 - 2021/22 = \$ 12,368
 - 2022/23 = \$ 12,368
 - 2023/24 = \$ 12,368



Federal Program Updates since Budget for 2021/22 1st Interim

- Community School Partnership \$100K (spend by 09/30/22)
- Expanded Learning Moved to Federal \$68K
- Rural Education \$2K
- Homeless \$11K (consortium for districts receiving less than \$5K – TCOE is not receiving any funding)
- CalHOPE \$85K
- LEA Medi-Cal \$30K

State Program Updates since Budget for 2021-22 1st Interim

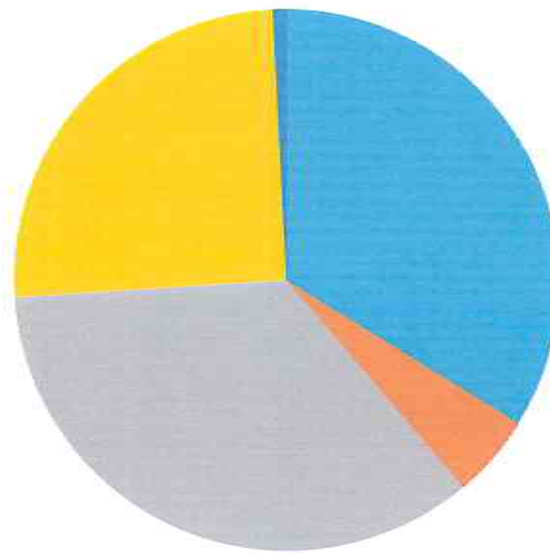
- After School \$100K (increase in funding + JC came back to our group)
- Educator Effectiveness \$72K (spend over 5 years)
- Special Education Dispute Prevention & Resolution \$27K
- Special Education Learning Recover \$122K
- Expanded Learning Opportunity Moved to Federal (\$67)
- COVID Mitigation for COEs \$219K
- Mental Health Pathways (\$62K) moved to subsequent year
- PreK Planning Grant \$135K

Local Program Updates since Budget for 2021-22 1st Interim

- Contracts with Districts \$2K
- Oral Health Grant \$10K
- RISE District of Residence LCFF \$50K
- COVID Testing Personnel Support \$390K RISE Academy 20/21 Billback (\$51K)
- Title IV E \$2K
- ASES Admin \$5k
- Trinity Together \$25K

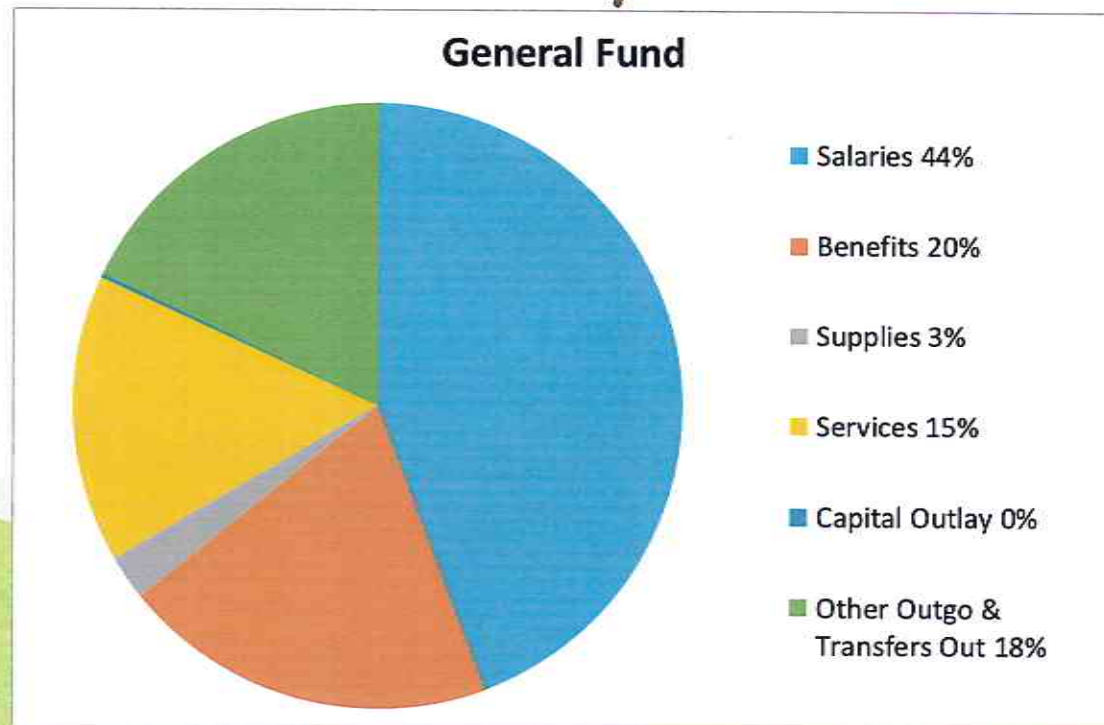
General Fund 2021/22 1st Interim Revenues

General Fund



- LCFF Revenue Limit 34%
- Federal Revenue 5%
- State Revenue 35%
- Local Revenue 25%
- Transfers In 1%

General Fund 2021/22 1st Interim Expenditures



TCOE GENERAL FUND MULTIYEAR PROJECTION 2021/22 – 2023/24



	2021/2022	2022/2023	2023/2024
Beginning Fund Balance	1,532,554	1,704,235	1,435,818
Revenues	+ 7,600,244	+ 6,731,306	+ 6,660,782
Expenditures	- 7,428,563	- 6,999,723	- 6,665,446
Ending Fund Balance	1,704,235	1,435,818	1,430,582
Components of Ending Fund Balance (EFB)			
Non Spendable – Prepaid, Stores & Rev. Cash	2,819	2,819	2,819
Restricted – Educator Effectiveness, LEA Medi-Cal, Special Ed, Mental Health, Covid Mitigation, Title IV E, School Readiness, Afterschool Admin.	958,538 56% of EFB	748,371 52% of EFB	729,212 51% of EFB
Economic Uncertainties = 2 District LCFF	293,760	301,046	310,410
Unappropriated	451,937	383,582	388,142
Change from Beg. to Ending Fund Balance	171,681	(268,417)	(5,236)

	2021/22	2022/23	2023/24
Beginning Fund Balance	1,749,511	1,718,622	1,703,176
Interest (actual and assumptions will increase at 1 st Interim)	+ 17,495	+ 17,186	+ 17,032
Estimated Revenues – Current Year Forest Reserve	+ 12,368	+ 12,368	+ 12,368
Transfer In from General Fund	+ 0	+ 0	+ 0
Revenues	+ 190,152	+ 29,554	+ 29,400
Transfers Out for One-Time Use of Forest Reserve			
COVID Vaccine Incentive	- 16,000	- 0	- 0
Retirement Offer	- 45,000	- 0	- 0
		- 45,000	- 45,000
Expenditures	-61,000	- 45,000	- 45,000
Ending Fund Balance	1,718,374	1,703,176	1,687,576
Components of Ending Fund Balance			
TCOE Technology Upgrades & Equipment	23,265	28,265	33,265
Forest Reserve	810,482	773,324	758,666
Special Education Low Incidence	48,171	35,801	35,801
Economic Uncertainties	567,913	584,785	601,570
Cashflow	268,543	276,224	271,424

*Special
Reserve
Fund 17
Multiyear
Projection*



Special Reserve Fund 20 Revenues and Expenditures for Post Retirement Benefits

	2021/2022	2022/2023	2023/2024
Beg Fund Balance	69,036	75,967	87,494
Transfer In from General Fund for Future Retiree Benefits + Transfer from Special Reserve for Incentive + Interest	+ 55,767	+ 60,293	+ 37,793
Transfer Out to General Fund for Current Year Retiree Benefits	- 49,526	- 49,526	- 27,026
End Fund Balance	75,967	87,494	99,136
Number of Retirees	4	4	4

Actuarial Report Updated

- This 2021 valuation contains significant changes in actuarial assumptions. First, the assumed rates of retirement, termination, and mortality have been updated to the same rates used by CalPERS/CalSTRS in their most recent actuarial pension valuations. Second, the benchmark municipal bond rate upon which the valuation interest rate is based fell slightly from 2.20% in 2020 to 2.16% for 2021. Lastly, the medical trend rate was changed to 4.0% in all years from a schedule starting at 6.0% and decreasing by 1.0% per year to 5.0%.
- Starting in 2021-22 leveled contributions over 18 years to Fund 20 will increase to \$10,767.

The 2021/22 1st Interim was developed using the state-adopted Criteria and Standards reviewed and certified at a public hearing by the County Board of Education .



Standards Met on these Criteria

- #5 – Facilities Maintenance – Not Applicable
- #6 - Deficit Spending – Unrestricted deficit spending has not exceeded the standard for two or more of the last three fiscal years.
- #7a, b - Fund and Cash Balances – 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 and the county school service fund balance will be positive at the end of the current fiscal year.
- #8 – Reserves – Projected available reserves (e.g. economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements (not less than 5% minimum level for COE of our size) for the budget and two subsequent fiscal years. In addition it meets 10% minimum reserve per TCOE GASB 54 Resolution in all years.



Standards not met on these Criteria

- #1 Average Daily Attendance – projected ADA for County Operations Grant or county operated programs has exceeded the standard for the current or two subsequent years -
 - Response - Budget enrollment and ADA assumptions have not materialized. Unsure the impact of the pandemic on the student referral process. Data will be reviewed to improve assumptions in the future.
- #2 – Local Control Fund Formula (LCFF) Revenue – Projected LCFF has not changed by more than the standard in the current or two subsequent years since budget adoption. #4a – Other Revenues – Projected revenues are within the standard for the budget and two subsequent years
 - Response - County charter ADA has increased from the budget resulting in increased LCFF in all years. This ADA is not included in the section above because the charter uses fund 62.
- #3 – Salaries and Benefits – Projected total salaries and benefits are not within the standard for the budget and two subsequent years.
 - Response - Several new grants were received in 21-22 increasing staff. The grants include CalHOPE, MHSSA, CDHP Personnel Support Grant, CCSPP and ELO.



Standards not met on these Criteria

- **#4a – Other Revenues – Projected revenues are within the standard for the current and two subsequent years.**
 - **Response Federal Revenue** - The realignment of ELO from state to federal, the ARP Homeless Grant consortium, the CCSPP grant caused the increase in the current year.. CalHOPE grant was extended 3 more years impacting subsequent years federal revenue.
 - **Response State Revenue** - The increase to ASES funding, the new TUPE grant, Educator Effectiveness, Special Ed Dispute Resolution and Learning Recovery, increased MHSSA, the CDHP Personnel Support Grant, Increase in Foster Youth grant, AB86 County Safe Schools and COVE Mitigation for COEs caused the variance to be exceeded in 21-22. Subsequent years include the TUPE grant, Educator Effectiveness, MHSSA and Foster Youth(increased by COLA).
 - **Response Local Revenue** - Northstate Together and ASES administrative increased based on increase to ASES funding.
- **#4b – Other Expenditures – Projected expenditures are not within the standard for the budget and two subsequent years**
 - **Response Books & Supplies** - Lottery, Strong Workforce, New TUPE grant, Indian Ed Grant, CDHP Personnel Support and School Readiness
 - **Response Services and Operating** - More dental services due to receipt of Oral Health Grant, Edgenuity for RISE Academy, Professional development paid with Educator Effectiveness, Career Fair services paid by Strong Workforce Grant, Increase in tele-speech services, HVAC improvements paid by County Safe School, Covid 19 support contract for countywide tracking, increase in Northstate Together. One-time expenses were eliminated in 22-23.
- **#6 – Deficit Spending**
 - **Response** - In 21-22 there is intentional spending down of the unrestricted balance that has grown over the last two years. In 19-20 the unrestricted 0000 balance increased by \$165,000 and in 20-21 by \$88,000.

Supplemental Information

- S1 – There are no known contingent liabilities.
- S2 – There are no ongoing general fund expenditures in excess of 1% of total general fund expenditures funded with one-time resources.
- S3 – Temporary Interfund Borrowings - Child development funds are delayed so temporary interfund borrowing from the General Fund occur periodically during the year.
- S4 – There are no Contingent Revenues.
- S5 1a Contributions and 1c Transfers Out have exceeded the standard.
- S5 1b – In 2020/21 a retirement incentive was offered and 3 qualifying staff accepted the offer. Forest Reserve dollars from the Special Reserve will be used to pay for the offer which includes health and welfare and a cash incentive. The offer is in effect for 36 months from the date of retirement.
- S6 – There are no long term commitments.
- S7a – Retiree health and welfare (OPEB) is not provided after age 65. The unfunded liability is updated using the alternative method. This calculation is updated during year end closing.
- S7b – There are no other self-insurance benefits.
- S8 – Negotiations are settled.
- S9 – No funds are projected to have a negative ending fund balance.





Additional Factors

- Negative Cash Flow – Cash flow projections show a positive cash balance at the end of the current year.
- Independent Position Control – Position control is NOT independent of the payroll system.
- Countywide ADA is decreasing in both the prior and current fiscal years.
- New Charter Schools – There are NO new charter schools in Trinity County in the prior or current year.
- Negotiations for 2021/22 are settled and it did not exceed the COLA adjustment.
- Uncapped Health Benefits – Not applicable
- Fiscal Distress Reports – There are no reports that indicate fiscal distress.
- There has been no change of CBO or Superintendent over last 12 months.

Closing Remarks on 1st Interim & Multiyear Projection

- *Countywide ADA is projected to continue to decline substantially in 2021/22 based on district projections. The impact on funding due to declining ADA is not as significant as a reduction in the number of districts. Our office will continue to monitor district ADA and enrollment projections. The impact of RISE Academy will be monitored. There is not indication that either of our very small districts will have to lapse over the multiyear projection.*
- *Expenditures for maintenance to improve and maintain our facility is included in the all years.*
- *The county vehicle fleet plan is to continue to replace old cars with new ones providing safer, more reliable transportation for county staff.*
- *Improvements to the safety of the facility are evaluated by the Safety Committee and recommendations will be incorporated into the multiyear projection. Some of the one-time mitigation funds can be used to improve ventilation.*

Looking ahead

- In January the Governor will present his budget.
- The budget and multi-year projection will be updated for 2nd interim and presented in March, 2022.



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
		1,321.03	4.33%	1,378.24	-3.37%	1,331.85
(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	2,565,181.00	2.94%	2,640,664.00	0.97%	2,666,230.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,645.00	-38.60%	2,238.00	0.00%	2,238.00
4. Other Local Revenues	8600-8799	1,195,026.00	0.79%	1,204,419.00	1.68%	1,224,641.00
5. Other Financing Sources						
a. Transfers In	8900-8929	65,526.00	-24.42%	49,526.00	-45.43%	27,026.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(903,745.00)	-15.61%	(762,706.00)	3.77%	(791,424.00)
6. Total (Sum lines A1 thru A5c)		2,925,633.00	7.13%	3,134,141.00	-0.17%	3,128,711.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				602,185.00		585,702.00
b. Step & Column Adjustment				10,000.00		72,815.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(26,483.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	602,185.00	-2.74%	585,702.00	12.43%	658,517.00
2. Classified Salaries						
a. Base Salaries				1,193,416.00		1,203,604.00
b. Step & Column Adjustment				10,188.00		10,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						(87,681.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,193,416.00	0.85%	1,203,604.00	-6.45%	1,125,923.00
3. Employee Benefits	3000-3999	802,627.00	9.92%	882,248.00	-3.67%	849,903.00
4. Books and Supplies	4000-4999	78,553.00	-6.05%	73,803.00	0.00%	73,803.00
5. Services and Other Operating Expenditures	5000-5999	425,475.00	-5.65%	401,453.00	4.69%	420,272.00
6. Capital Outlay	6000-6999	15,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	169,363.00	-8.49%	154,986.00	-16.58%	129,291.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(109,047.00)	10.20%	(120,172.00)	27.89%	(153,688.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	10,767.00	0.00%	10,767.00	0.00%	10,767.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,188,339.00	0.13%	3,192,391.00	-2.43%	3,114,788.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(262,706.00)		(58,250.00)		13,923.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,008,403.00		745,697.00		687,447.00
2. Ending Fund Balance (Sum lines C and D1)		745,697.00		687,447.00		701,370.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		2,819.29		2,819.29
b. Restricted	9740					
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	293,760.00		301,046.20		310,408.82
2. Unassigned/Unappropriated	9790	451,937.00		383,581.51		388,141.89
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		745,697.00		687,447.00		701,370.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	293,760.00		301,046.20		310,408.82
c. Unassigned/Unappropriated	9790	451,937.00		383,581.51		388,141.89
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	567,913.00		567,602.00		584,586.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,313,610.00		1,252,229.71		1,283,136.71
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments 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.						
Explanation required for expenditure adjustments projected on lines B1d, B2d, and B10.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, 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	1,552.00	0.00%	1,552.00	0.00%	1,552.00
2. Federal Revenues	8100-8299	378,336.00	-30.03%	264,720.00	-50.00%	132,355.00
3. Other State Revenues	8300-8599	2,667,357.00	-15.22%	2,261,463.00	1.68%	2,299,444.00
4. Other Local Revenues	8600-8799	723,621.00	-57.61%	306,724.00	0.00%	306,724.00
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	903,745.00	-15.61%	762,706.00	3.77%	791,424.00
6. Total (Sum lines A1 thru A5e)		4,674,611.00	-23.05%	3,597,165.00	-1.83%	3,531,499.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				818,581.00		662,400.00
b. Step & Column Adjustment				(156,181.00)		(4,407.00)
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	818,581.00	-19.08%	662,400.00	-0.67%	657,993.00
2. Classified Salaries						
a. Base Salaries				668,705.00		544,396.00
b. Step & Column Adjustment				(124,309.00)		(46,447.00)
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	668,705.00	-18.59%	544,396.00	-8.53%	497,949.00
3. Employee Benefits	3000-3999	681,061.00	4.12%	709,134.00	-6.82%	660,772.00
4. Books and Supplies	4000-4999	97,112.00	-46.85%	51,615.00	-1.20%	50,998.00
5. Services and Other Operating Expenditures	5000-5999	715,667.00	-50.31%	355,645.00	-4.25%	340,524.00
6. Capital Outlay	6000-6999	0.00	0.00%	188,168.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,154,761.00	2.60%	1,184,774.00	0.87%	1,195,103.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	104,337.00	6.58%	111,200.00	32.48%	147,319.00
9. Other Financing Uses						
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)						
11. Total (Sum lines B1 thru B10)		4,240,224.00	-10.21%	3,807,332.00	-6.74%	3,550,658.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		434,387.00		(210,167.00)		(19,159.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		524,151.00		958,538.00		748,371.00
2. Ending Fund Balance (Sum lines C and D1)		958,538.00		748,371.00		729,212.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	958,540.00		748,371.00		729,212.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(2.00)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		958,538.00		748,371.00		729,212.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments 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.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
		1,321.03	4.33%	1,378.24	-3.37%	1,331.85
(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	2,566,733.00	2.94%	2,642,216.00	0.97%	2,667,782.00
2. Federal Revenues	8100-8299	378,336.00	-30.03%	264,720.00	-50.00%	132,355.00
3. Other State Revenues	8300-8599	2,671,002.00	-15.25%	2,263,701.00	1.68%	2,301,682.00
4. Other Local Revenues	8600-8799	1,918,647.00	-21.24%	1,511,143.00	1.34%	1,531,365.00
5. Other Financing Sources						
a. Transfers In	8900-8929	65,526.00	-24.42%	49,526.00	-45.43%	27,026.00
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)		7,600,244.00	-11.43%	6,731,306.00	-1.06%	6,660,210.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,420,766.00		1,248,102.00
b. Step & Column Adjustment				(146,181.00)		68,408.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(26,483.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,420,766.00	-12.15%	1,248,102.00	5.48%	1,316,510.00
2. Classified Salaries						
a. Base Salaries				1,862,121.00		1,748,000.00
b. Step & Column Adjustment				(114,121.00)		(36,447.00)
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(87,681.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,862,121.00	-6.13%	1,748,000.00	-7.10%	1,623,872.00
3. Employee Benefits	3000-3999	1,483,688.00	7.26%	1,591,382.00	-5.07%	1,510,675.00
4. Books and Supplies	4000-4999	175,665.00	-28.60%	125,418.00	-0.49%	124,801.00
5. Services and Other Operating Expenditures	5000-5999	1,141,142.00	-33.65%	757,098.00	0.49%	760,796.00
6. Capital Outlay	6000-6999	15,000.00	1154.45%	188,168.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,324,124.00	1.18%	1,339,760.00	-1.15%	1,324,394.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,710.00)	90.49%	(8,972.00)	-29.01%	(6,369.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	10,767.00	0.00%	10,767.00	0.00%	10,767.00
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)		7,428,563.00	-5.77%	6,999,723.00	-4.78%	6,665,446.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		171,681.00		(268,417.00)		(5,236.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,532,554.00		1,704,235.00		1,435,818.00
2. Ending Fund Balance (Sum lines C and D1)		1,704,235.00		1,435,818.00		1,430,582.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		2,819.29		2,819.29
b. Restricted	9740	958,540.00		748,371.00		729,212.00
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	293,760.00		301,046.20		310,408.82
2. Unassigned/Unappropriated	9790	451,935.00		383,581.51		388,141.89
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,704,235.00		1,435,818.00		1,430,582.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	293,760.00		301,046.20		310,408.82
c. Unassigned/Unappropriated	9790	451,937.00		383,581.51		388,141.89
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(2.00)		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	567,913.00		567,602.00		584,586.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,313,608.00		1,252,229.71		1,283,136.71
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.68%		17.89%		19.25%
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? <u>Yes</u> 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) 1,540,399.00						
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) 7,428,563.00						
3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) 7,428,563.00						
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) 0.00						
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) 7,428,563.00						
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details) 4%						
e. Reserve Standard - By Percent (Line F3c times F3d) 297,142.52						
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details) 316,000.00						
g. Reserve Standard (Greater of Line F3e or F3f) 316,000.00						
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) YES						