Contra Costa County Office of Education

2022-2023 BUDGET ADOPTION
JUNE 15, 2022

CONTRA COSTA COUNTY
Office of Education
learn • lead • achieve

INTRODUCTION

About the CCCOE

The Contra Costa County Office of Education (CCCOE) is a unique agency. One of 58 counties in the state of California, Contra Costa County has the 11th largest public school student population in the state. Officially established in 1932, the CCCOE has a long history of providing direct services to some of our county's most vulnerable students, including young people who are incarcerated, homeless or in foster care, as well as students who have severe physical or emotional challenges.

CCCOE also provides support services to schools and school districts in Contra Costa County; services that can be handled most effectively and economically on a regional basis rather than by each of the county's 285 schools or 18 school districts. These services range from budget approval and fiscal support, to technology infrastructure and communication support. In addition, CCCOE provides some of the best, high-level professional development opportunities for educators in the entire state.

The County Office of Education is an essential part of Contra Costa's outstanding public school system.

- **MISSION:** The Contra Costa County Office of Education promotes success in learning and life through quality leadership, programs and services.

- **CORE VALUES:**
    - We hold **Student Achievement** as our highest priority, our ultimate goal and our collective responsibility.
    - We commit to solutions that create **safe and healthy schools** and communities.
    - We welcome new ideas and creative thinking as we work toward **continuous improvement.**
    - We provide quality **customer service.**
    - We lead with a focus on **equity** and value the inclusion of diverse perspectives to promote a learning community where all can succeed.
    - We reach **high standards** for the work we do and the services we provide.
    - We promote **workplace wellness**, personal growth, and healthy connections for our employees.

Agency Priorities:

1. **Student Achievement**: CCCOE supports students who are historically marginalized and disadvantaged.
2. **Educational Equity**: CCCOE process and practices are conducted through an equity lens, with an emphasis on cultural sensitivity and competence.
3. **Organizational Wellness**: CCCOE policies and practices support a positive and effective workplace culture for every level of the organization.
4. **District Suppor**t: CCCOE supports the Districts and schools of Contra Costa County by providing programs and services that support their students and organizations.

Organization

County Superintendent of Schools, Lynn Mackey

The County Office provides programs, support and oversight (budget and LCAP) to help ensure the success of Contra Costa County's 18 school districts, their schools, and their 170,000 students.

We provide support in the form of professional development and resources for job-alike groups (Curriculum, Human Resources, Business, and Superintendents' Council). These and other CCCOE programs/services:

- Provide quality countywide programs for students
- Save school districts money
- Provide regional resources and staff development opportunities
- Support districts in meeting state and federal mandates

By working effectively and efficiently with our school districts, the County Office of Education strengthens our education system while saving dollars – dollars that can be put to use in classrooms.

County Superintendent of Schools, Lynn Mackey administers all County Office of Education programs and facilitates cooperation among schools, colleges, universities, government and community organizations. She is responsible for monitoring and approving all school district budgets and Local Control Accountability Plans. She also serves as an education advocate with the legislature and public.

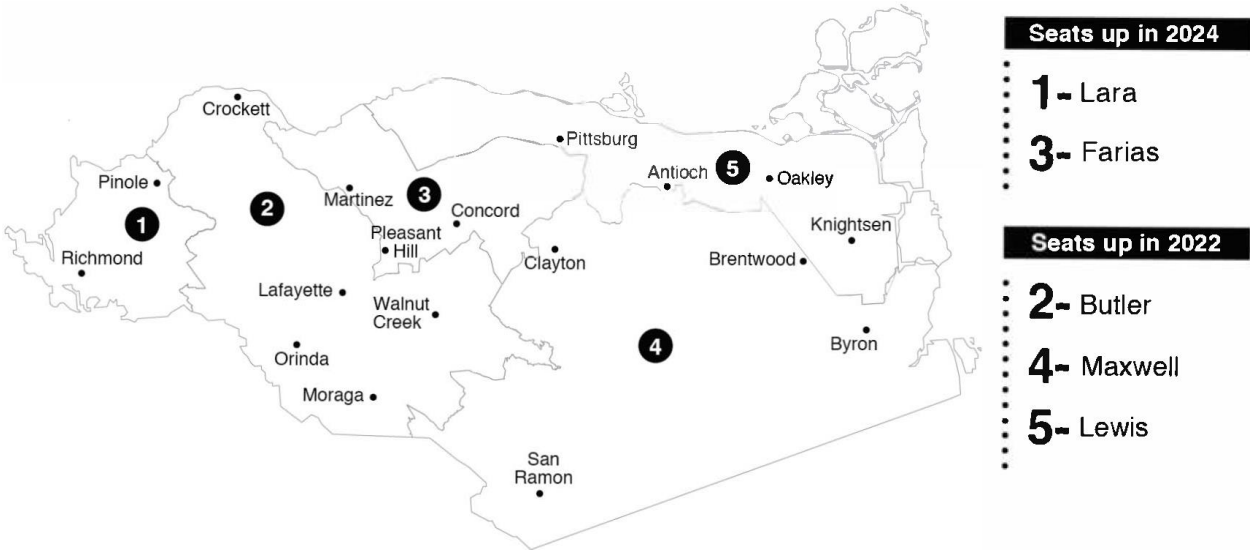
Contra Costa County Board of Education

The Contra Costa County Board of Education is the elected Board of Education for the County of Contra Costa. The Board of Education consists of five members elected by trustee district areas to staggered four-year terms. Each Board member represents a different area of the county and must be a registered voter in that area. In accordance with the California Education Code and certain other rules and laws, the Contra Costa County Board of Education serves as the governing board for the juvenile court schools operated by the County Office of Education.

What Does the Board Do?

The Board provides leadership and citizen oversight for educational programs and services operated by the County Office of Education. The Board also:

- Approves selected curriculum for education programs operated by the CCCOE
- Reviews and approves the County Office of Education budget
- Hears appeals on charter school petitions, interdistrict transfer disputes and expulsion cases
- Advocates on behalf of education on the local, state and national levels
- Acts as the County Committee on School District Organization, which reviews changes in school district boundaries



Map is intended for general reference only and should not be used for legal or navigational purposes. This map represents the trustee areas for the 2021-22 school year. The trustee area map for the 2022 general election is available online at www.cocoschools.org.

MISSION: The mission of the Contra Costa County Board of Education is to establish, maintain and review its policies; approve the annual budget, appropriate curricula, and COE Local Control and Accountability Plan (LCAP); perform oversight and appellate responsibilities; and support the work of the County Office of Education and County Superintendent of Schools.

GOALS:

- The Board as a governing body, will be a leader in advocating at the local, state, and federal level for all learners through communicating public education's successes and challenges.
- Board members will understand the role of the County Board of Education as defined by California Education Code and County Board Policy and will remain committed to operate as a cohesive governing body.
- The Board will support the superintendent and staff to promote greater community awareness of CCCOE programs and services and how they impact students, staff members and the community.
- The Board will support and advocate for equity and access to high quality educational programs for ALL students, with a focus on English Learners (EL), low performing students, and students with special needs.
- The Board will review, improve and implement effective protocols pertaining to its role as an appellate body (e.g. in the areas of Charter School Authorization and Oversight, Interdistrict Transfers, and Expulsion Appeals).
- The Board will serve as active stakeholders in the CCCOE Local Control Accountability Plan (LCAP) for Court and Community Schools.

The Board Members

Trustee Area 1: **Consuelo Lara, Vice President**
El Cerrito, El Sobrante, Kensington, San Pablo,
and parts of Pinole and Richmond
Elected 2020
Term expires 12/16/2024

Trustee Area 2: **Sarah Butler, President**
Crockett, Hercules, Lafayette, Moraga, Orinda,
Port Costa, Rodeo, and parts of Alamo, Concord,
Martinez, Pinole, Pleasant Hill, Richmond, and
Walnut Creek
Elected 2018
Term expires 12/09/2022

Trustee Area 3: **Anamarie Avila Farias**
Pacheco and parts of Clayton, Concord, Martinez,
Pittsburg, Pleasant Hill,
and Walnut Creek
Elected 2020
Term expires 12/13/2024

Trustee Area 4: **Mike Maxwell**
Blackhawk, Byron, Danville, Diablo, Discovery
Bay, San Ramon, and parts of Alamo,
Antioch, Brentwood, Clayton, and Concord
Re-elected 2018
Term expires 12/09/2022

Trustee Area 5: **Annette Lewis**
Bethel Island, Clyde, Knightsen, Oakley,
and parts of Antioch, Bay Point,
Brentwood, and Pittsburg
Elected 2018
Term expires 12/09/2022

Student Programs and Services

The Student Programs and Services Department provides direct instructional programs and a variety of support services for students enrolled in CCCOE schools, as well as students throughout the county.

The CCCOE operated Student Programs include the following:

- **Court Schools**
  Mt. McKinley School – Martinez and Byron campuses

- **Golden Gate Community Charter School**
  Brentwood, Richmond, Pittsburg and Point Richmond sites

- **Special Education**
  Floyd I. Marchus School, Concord
  Mauzy School, Alamo
  East County Elementary (Turner, Diablo Vista)
  Far East County (Liberty High Transition, Heritage High School,
  Krey Elementary & O'Hara Park)

- **Career Technical Education (CTE/ROP)**
  CTE classes offered at 34 high schools in Contra Costa and Alameda counties

- **Adult Correctional Education**
  Contra Costa Adult School (Martinez, Marsh Creek and West County Detention Facilities)

CCCOE Student Programs: *Support Services*

- Coordinating Council
- Services for students who are Deaf/Hard of Hearing, blind and visually impaired
- Adaptive Physical Education and Alternative Augmentative Communication Student Services
- Expulsion Appeals
- High School Equivalency Testing
- Interdistrict Transfer Appeals
- Local Control and Accountability Plan (LCAP) for CCCOE schools
- School Accountability Report Cards (SARC)
- County School Attendance Review Board (SARB)
- Youth Services Department
- Tobacco Use and Prevention Education (TUPE)

CCCOE Student Programs: *Special Education*

The Contra Costa County Office of Education (CCCOE) provides a full range of services designed to meet the learning needs of students with disabilities from birth to age 22. We serve more than 250 students in more than 8 locations throughout the county.

Student Programs serves the following:

- Early Start and Preschool students
- Students with Autism
- Students with Emotional Disabilities
- Students with Severe and Multiple Disabilities
- Students with Visual and Auditory Impairments
- Community-Based Instruction and Transition Programs
- WorkAbility I (Special Education)

Classroom settings include fully integrated sites on regular school campuses, community-based instruction, and special-education centers.

- Early Start serves children from birth to age three with vision, hearing, orthopedic, or other developmental disabilities.
- Autism programs provide highly specialized, intensive, early intervention for young children in preschool and elementary grades.
- The Community Based Instruction Program is a class for students 18-22 years of age. The goal of this program is to support the transition from school to adult life for students with severe disabilities.
- The Counseling and Educational Program provides classes for students working toward diplomas in grades K-12 who exhibit a wide range of emotional and behavioral challenges.
- Program for students with severe/multiple disabilities provides a full range of services designed to meet the needs of students from age 3-22.

CCCOE Student Programs: ***District Specified Services***

The CCCOE Braille Center, located at Mauzy School in Alamo, provides resource services to students with visual impairments and provides materials in braille and large print to students throughout Contra Costa. The CCCOE provides a spectrum of Deaf/Hard of Hearing (DHH) services including audiologists and DHH teachers. Augmentative and Alternative Communication (AAC) services are provided for students with disabilities, such as severe speech and motor impairments, to support their access to curriculum. The CCCOE also provides Adaptive Physical Education to districts in the CCC SELPA.

CCCOE Student Programs: ***Career Technical Education (CTE/ROP)***

CTE/ROP is the Contra Costa County Office of Education's career-training program designed for high school juniors and seniors, as well as adults. The goal of CTE/ROP is to help students gain knowledge and skills for future careers. In addition to the skills developed for specific fields, each class helps students develop a résumé, review effective interviewing techniques, and identify sources of employment.

Additional CTE/ROP facts:

- Employs highly qualified teachers with industry experience
- Provides training for current and emerging careers
- Uses individualized instruction
- Provides state-of-the-art instructional equipment
- Curricula and new programs reflect labor market needs
- Is accredited by the Western Association of Schools and Colleges (WASC) and approved by the California State Department of Education
- Courses include California State Academic Standards and Career Technical Education
- Model Curriculum Standards, as well as industry standards
- Courses are reviewed annually by industry Advisory Committees
- Offers more than 90 rigorous and relevant career courses, including 68 that meet the University of California "a-g" entrance requirements.
- Serves nearly 10,000 students at 34 high schools in Contra Costa and Alameda counties
- Career guidance includes industry internship opportunities.
- More than 200,000 students have completed ROP training in the past 45 years

Examples of CTE/ROP Courses Offered:

- Analytical Forensic Science
- Architectural Design
- Automotive Technician
- Biotechnology Accelerated and Research
- Careers in Teaching
- Civil Engineering
- and Architecture
- Computer Integrated
- Manufacturing
- Computer Programming
- Construction Technology
- Culinary Careers
- Digital Art/Web Design

- Electrical Engineering
- Environmental Science AP
- Fire Science
- Introduction to Law
- Journalism
- Law Enforcement Careers
- Music Theory AP
- Photography
- Play Production
- Robotics Engineering Technology
- Sports Medicine
- TV/Video Broadcasting
- Veterinary Science

CCCOE Student Programs: ***Contra Costa Adult School (CCAS)***

The Contra Costa County Office of Education offers educational programs to incarcerated adults through the Contra Costa Adult School. The Contra Costa Adult School is fully accredited by the Western Association of Schools and Colleges. More than 4,000 students participate in educational opportunities each year at one of the three jail facilities:

- Marsh Creek Detention Facility -– Clayton
- West County Detention Facility – Richmond
- Martinez Detention Facility – Martinez

Our Mission is to facilitate successful transitions of adult learners back to their communities by providing transformative education and personal development. Programs offered include the following:

- The CCAS offers the Adult Basic Literacy Program which includes basic reading, writing and mathematics. Students earn high school credits or prepare for a high school equivalency. Students can also take the GED or High School Equivalency Test (HiSET) to obtain an equivalency certificate.
- CCAS students take Construction Technology (MCDF) and Computer Applications (WCDF & MCDF) Career Technical Education classes. ROP certificates are awarded to students based on completion of identified school department staff and vocational/industry standards. Community college credit can also be earned in the Computer Applications class.
- CCAS offers a nationally recognized and state-approved substance abuse recovery educational program, DEUCE (Deciding Educating Understanding Counseling Evaluating). This curriculum includes topics such as the addiction cycle, recovery process, anger management, interpersonal communication and parenting skills.
- COPE (Counseling Options and Parent Education) supports two parenting classes in which students receive a Parenting Certificate that is recognized by Contra Costa County Courts and Child and Family Services. The program aims to prevent and treat behavioral, emotional and developmental problems in children by enhancing the knowledge, skills and confidence of parents.
- The Workforce Readiness program teaches motivational interviewing and other evidenced-based strategies are employed in a program in which students participate in career exploration

and soft skills workshops. At West County and Marsh Creek there are bi-annual resource fairs providing students with opportunities to meet employers and learn about transition resources.

- CCAS has two Reentry Transition Specialists (RTS) who meet with interested students to identify needs and to develop a transition plan to more effectively plan for successful reintegration. The RTS's collaborate with a variety of community partners to gather information about educational, employment, support services and other opportunities available for the reentry population.

CCCOE Student Programs: *Golden Gate Community School/Mt. McKinley School*

Mt. McKinley School operates self-contained classes in the Martinez Juvenile Hall facility and at the Byron Boys Ranch. Mt. McKinley School offers middle and high school coursework to students working toward their diploma. GED and HiSET programs and testing are available.

Golden Gate Community School is an alternative education charter school serving the academic needs of students who have been referred by their local school district due to expulsion or other school-related challenges, as well as students whose families feel they would benefit from a smaller environment. The school's main purpose is to prepare students to return to their home districts.

CCCOE Court and Community Schools ensure academic improvement and successful transition, while promoting pro-social skills. Students are taught by credentialed staff and receive standards based academic coursework. Courses include:

- English Language Arts/English Language Development
- Reading Intervention
- Social Sciences
- Math
- Science
- Credit Recovery
- CTE and A-G through an online program
- Extra support services are offered through a school social worker and a youth services specialist.

Golden Gate Community School offers the following programs:

- Brentwood – 2 classes and Independent Study
- Richmond – 1 class and Independent Study
- Pittsburg – 2 classes and Independent Study
- Point Richmond – 1 class at the Center for Recovery and Empowerment

At Golden Gate Community School and Mt McKinley School, students:

- Engage in a complete course of study leading to a high school diploma
- Receive guidance in developing individual potential and an appreciation of self and others while learning to be productive citizens

- Develop critical thinking and problem-solving skills through culturally relevant curriculum and materials

Educational Services

The Educational Services department provides leadership and support to Local Education Agencies (LEA) through professional development, curriculum and instruction workshops, assessment and accountability, and LEA/school improvement services. Our mission is to provide relevant and quality professional learning services that promote collaborative partnerships, supporting the achievement of all students.

Our Educational Services department coordinates the following programs and services:

- Administrative Leadership Program
- California Content Standards and Framework Training
- California Distinguished School Program Support
- California Preschool Instructional Network (CPIN) Bay Area Region IV
- Comprehensive Support and Improvement (CSI) based on CA Dashboard Data
- CODE.org Computer Science Educator Training
- Curriculum Council
- Curriculum Council Subcommittees which include Arts Convening, Assessment, Educational Technology, English Language Arts/English Language Development, English Learner Network, History-Social Science, Mathematics, Science, and School Climate
- Differentiated Assistance
- Early Care and Education (ECE)
- Early Childhood Professional Development Program (PDP)
- Educational Technology Integration
- Instructional Materials Adoption Support
- Local Control Accountability Plans (LCAP)
- Local Planning and Advisory Council for Early Care and Education (LPC)
- Local State and Federal Programs Directors' Network
- Multi-Tiered Systems of Support (MTSS)
- Positive Behavioral Interventions and Support (PBIS)
- Quality Rating and Improvement System (QRIS)
- Science, Technology, Engineering, Arts, and Mathematics Education (STEAM)
- Social Emotional Learning
- Teacher Induction Program (TIP)
- Technology Integration Workshops
- Title III Support—Language Instruction for English Learners and Immigrant Students
- Universal Design for Learning Training

Communications

The Communications Office provides a wide variety of communications and public relations services to county school districts and COE sites and programs, including:

- Award-winning communications and public relations materials including writing, photography, and graphic and web design;
- Public information including educational facts and statistics, calendars, new resident information, etc.;
- Media relations, publicity, and crisis communication support;
- Public relations and marketing training and consultation;
- Publications: Monthly and quarterly newsletters for community members, employees and educators, Annual Report to the Community, Public Schools Directory (annually), Fingertip Facts (annually), and brochures, flyers, displays, social media, etc. (as needed);
- Academic and special events/programs including Contra Costa County Teacher of the Year Program, Mock Trial, and Model United Nations.

Human Resources

The Human Resources Department serves the employees of the County Office of Education in multiple ways, including:

- Recruitment and selection of employees
- Credential services
- Classification, salary and benefits administration
- Classified and Certificated negotiations
- Safety and wellness
- Employee relations
- Professional Development
- Worker's Compensation

The Department also serves the county school districts by:

- Coordinating teacher and substitute job fairs to recruit staff for school districts and County Office programs
- Providing legal updates for school district personnel
- Providing Live Scan fingerprinting services
- Ensuring that all Contra Costa teachers are credentialed, and assigned to teach appropriate subjects

Business and Administrative Services

The Business and Administrative Services Department coordinates the services provided by District Business Services, Fiscal Services, Accounting Services, Technology Services, and General Services. The department provides administrative support to the County Committee on School District Organization.

Business and Administrative Services coordinates the following services:

- District Business Services: Provides financial advisory services to the 18 school districts in Contra Costa County and to the Fiscal Services Department within the County Office of Education.
- District Payroll Services: Provides service, support and assistance in the area of payroll and retirement reporting to 18 school districts, charter schools and the community colleges of Contra Costa County. In addition, this department processes over 150,000 warrants and over 15,000 W-2s annually for 16 school districts.
- Accounting Support Services: Provides payroll, accounts payable, accounts receivable, ADA reporting and conference and travel reimbursements for the County Office of Education.
- Fiscal Services: Provides all budget and accounting services for the County Office of Education.
- Medi-Cal Reimbursement Programs: Provides support for both the LEA Billing and MAA programs. These reimbursement programs support continued efforts in providing effective and quality health programs for students.
- General Services: Provides facilities planning, construction management, maintenance and operations for the County Office of Education.
- Technology Services: Supports Tyler/Munis Financial and Human Resources Modules, Infrastructure Assistance, ISP Services, Planning and Communication, Help with district technology plans, Forums: Technical Advisory Council, Educational Technical Advisory Council, Database solutions, Video conferencing

LCAP

Legislation enacted in 2013–14 made major changes both to the way the state allocates funding to school districts and county offices of education and the way the state supports and intervenes in underperforming districts. The legislation was the culmination of more than a decade of research and policy work on California's K–12 funding system. In addition to creating a new funding formula, the 2013–14 package of legislation establishes a set of new rules relating to school district transparency and accountability. Specifically, under the new rules, districts are required to adopt Local Control and Accountability Plans (LCAPs). Districts that do not meet the goals specified in their LCAPs and fail to improve educational outcomes are to receive assistance through a system of support and intervention.

FINANCIAL DATA

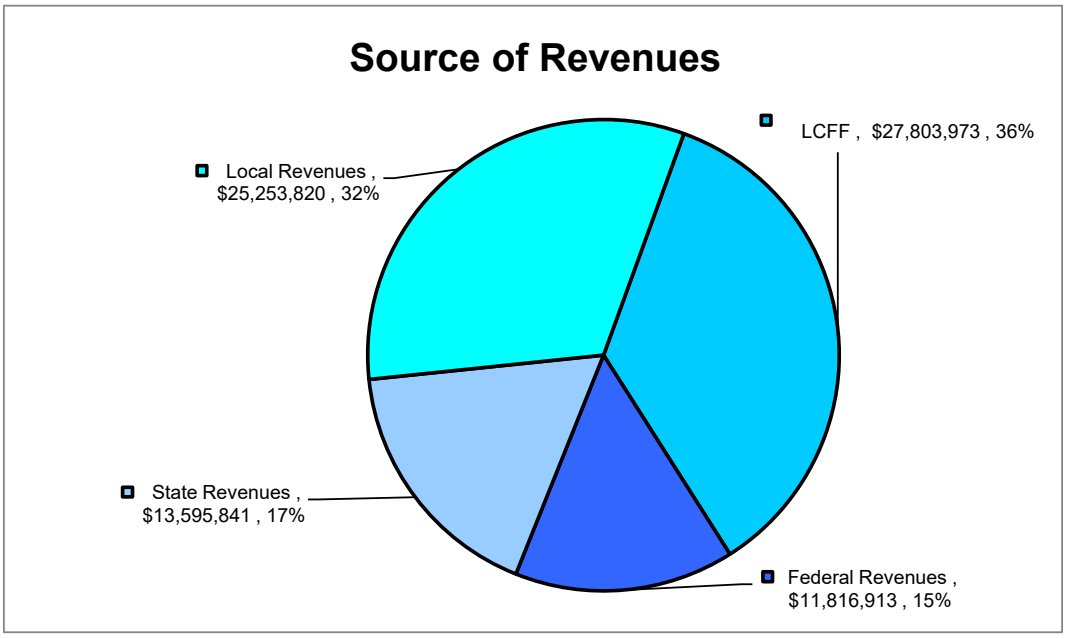
CONTRA COSTA COUNTY OFFICE OF EDUCATION

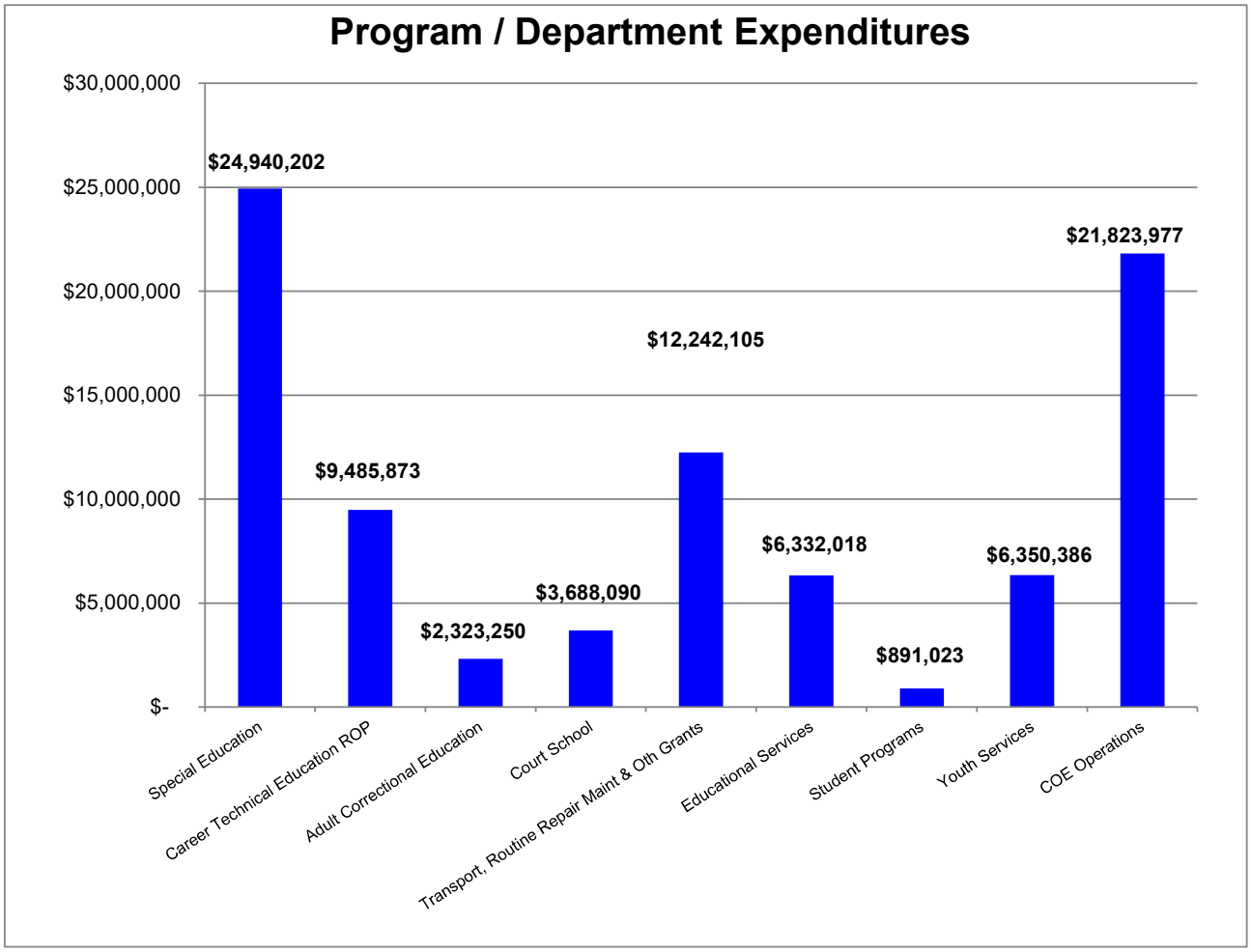
2022-23 BUDGET ADOPTION BY PROGRAM / DEPARTMENT

PROGRAM / DEPARTMENT	PROJECTED 2021-22	BUDGET ADOPTION 2022-23
COE OPERATIONS:		
County Board of Education	$ 384,378	$ 920,983
County Superintendent of Schools	532,970	773,104
Human Resources	1,554,977	1,801,192
Communications	644,355	689,891
Technology Systems	3,307,381	4,482,066
Business & Administrative Services	9,605,234	9,746,882
Unrestricted Educational Services	2,682,504	3,098,882
Unrestricted Student Programs	346,318	310,977
Subtotal COE Operations:	**19,058,117**	**21,823,977**
PROGRAMS & GRANTS:		
Special Education	$ 23,976,069	$ 24,940,202
College and Career Readiness	9,753,833	9,485,873
Adult Correctional Education -- Contra Costa Adult Schools	2,107,844	2,323,250
Court Schools	3,739,943	3,688,090
Educational Services	5,959,865	6,332,018
Student Programs	541,438	891,023
Transportation & Routine Repair Maintenance & Other Grants	13,024,429	12,242,105
Youth Services	3,626,124	6,350,386
Subtotal Educational Services Programs & Grants:	**62,729,545**	**66,252,947**
TOTALS:	**$ 81,787,662**	**$ 88,076,924**

CONTRA COSTA COUNTY OFFICE OF EDUCATION

2022-23 Budget Development





CONTRA COSTA COUNTY OFFICE OF EDUCATION
2022-23 BUDGET ADOPTION CONSOLIDATION

	COE OPERATIONS										PROGRAMS & GRANTS									
	County Board of Education	County Superin-tendent of Schools	Human Resources	Communi-cations	Technology Systems	Business & Admin. Services	General Services	Educational Services	Student Programs	COE OPERATIONS TOTALS	Special Education	College and Career Readiness	Contra Costa Adult Corr. Ed. Schools	Court Schools	Educational Services	Student Programs	Transport & Routine Repair Maint. & Oth Grants	Youth Services	PROGRAMS & GRANTS TOTALS	GRAND TOTALS
BEGINNING FUND BALANCE	$ -	$ -	$ 25,145	$ -	$ 178,293	$ 11,691,391	$ -	$ -	$ 290,422	$ 12,185,251	$ 2,076,214	$ 3,059,101	$ 636,993	719,136	$ 1,549,083	$ 1,164,875	$ 9,164,112	$ 29,507	$ 18,399,021	$ 30,584,272
REVENUES:																				
LCFF	-	-	-	-	-	21,942,916	-		-	21,942,916	68,216	3,062,045	1,079,957	1,205,446		37,807	407,586	-	5,861,057	27,803,973
Federal Revenues	-	-	-	-	-	-	-		-	-	209,815	-	133,609	876,251	2,566,645	9,779	4,304,066	3,716,748	11,816,913	11,816,913
State Revenues	-	-	7,000	-	-	588,297	-		-	595,297	1,322,082	6,273,691	9,506	4,074	2,019,668	113,380	2,309,879	948,264	13,000,544	13,595,841
Local Revenues	-	-	19,000	-	130,000	481,060	16,685	565,000	125,000	1,336,745	17,245,817	71,400	1,079,465	278,841	1,631,706	7,172	1,917,495	1,685,179	23,917,075	25,253,820
Other Sources	-	-	-	-	-	-	-		-	-	-	-	-	-		-	-	-	-	-
Contributions	-	-	-	-	-	(6,834,841)	-		-	(6,834,841)	4,287,255	(478,371)	2,000	1,323,478		-	1,700,479	-	6,834,841	(0)
TOTAL REVENUE	-	-	26,000	-	130,000	16,177,432	16,685	565,000	125,000	17,040,117	23,133,185	8,928,765	2,304,537	3,688,090	6,218,019	168,138	10,639,505	6,350,191	61,430,430	78,470,547
EXPENDITURES:																				
Certificated Salaries	-	390,766	775	-	-	-	-	1,153,725	106,601	1,651,867	7,994,153	977,290	729,044	1,416,450	1,649,308	14,139	577,782	-	13,358,166	15,010,033
Classified Salaries	155,306	95,196	990,399	406,845	1,686,444	3,157,204	715,997	491,078	46,651	7,745,120	5,576,975	386,901	623,950	590,036	758,009	31,430	1,102,021	2,113,628	11,182,950	18,928,070
Student Wages											24,600							216,060	240,660	240,660
Employee Benefits	188,102	215,662	592,218	241,446	1,029,912	1,906,000	470,965	820,679	80,525	5,545,509	7,644,223	751,498	736,729	1,116,166	1,056,884	20,358	2,339,846	1,386,710	15,052,414	20,597,923
Books & Supplies	1,000	6,836	13,800	10,500	(74,500)	75,888	62,000	49,450	15,200	160,174	391,869	230,352	59,506	43,426	276,611	7,000	2,938,103	79,828	4,026,695	4,186,869
Services	576,575	64,644	204,000	31,100	654,210	1,800,620	189,500	559,850	62,000	4,142,499	968,025	122,161	104,719	171,098	2,243,892	800,167	3,763,970	2,257,442	10,431,474	14,573,973
MOU-District Agreements												6,732,924							6,732,924	6,732,924
Capital Outlay	-	-	-	-	1,186,000	75,650	30,000	-	-	1,291,650	-	-	-	-	-	-	740,000	-	740,000	2,031,650
Inter-Program Charges	-	-	-	-	-	(4,675,646)	-	24,100	-	(4,651,546)	2,340,357	284,747	69,302	350,914	347,314	17,929	438,045	296,718	4,145,326	(506,220)
Other Outgo	-	-	-	-	-	5,933,704	5,000	-	-	5,938,704	-	-	-	-	-	-	342,338	-	342,338	6,281,042
TOTAL EXPENDITURES	920,983	773,104	1,801,192	689,891	4,482,066	8,273,420	1,473,462	3,098,882	310,977	21,823,977	24,940,202	9,485,873	2,323,250	3,688,090	6,332,018	891,023	12,242,105	6,350,386	66,252,947	88,076,924
NET CHANGE	(920,983)	(773,104)	(1,775,192)	(689,891)	(4,352,066)	7,904,012	(1,456,777)	(2,533,882)	(185,977)	(4,783,860)	(1,807,017)	(557,108)	(18,713)	0	(113,999)	(722,885)	(1,602,600)	(195)	(4,822,518)	(9,606,378)
ENDING FUND BALANCE	$ (920,983)	$ (773,104)	$ (1,750,047)	$ (689,891)	$ (4,173,773)	$ 19,595,403	$ (1,456,777)	$ (2,533,882)	$ 104,445	$ 7,401,391	$ 269,197	$ 2,501,993	$ 618,280	719,136	1,435,084	$ 441,990	$ 7,561,512	$ 29,312	$ 13,576,503	$ 20,977,894

CONTRA COSTA COUNTY OFFICE OF EDUCATION
2022-23 BUDGET ADOPTION — FTE STAFFING — COE CONSOLIDATION

	COE OPERATIONS									PROGRAMS & GRANTS									
	County Superintendent of Schools	County Board of Education	Human Resources	Communi-cations	Technology Systems	Business & Admin. Services	Unrestricted Educational Services	Unrestricted Student Programs	COE OPERATIONS TOTALS	Special Education	College and Career Readiness	Contra Costa Adult Corr. Ed. Schools	Court Schools	Educational Services	Transport., Routine Repair Maint. & Other Grants	Youth Services	PROGRAMS & GRANTS TOTALS	2022-23 GRAND TOTALS	*2021-22 ADOPTED BUDGET*
CERTIFICATED:																			
TEACHERS	-	-	-	-	-	-		-	-	44.000	5.450	6.088	8.550	-	-	-	64.088	**64.088**	*64.800*
OTHER CERTIFICATED	-	-	-	-	-	-		-	-	25.652	-	-	1.000	-	3.000	-	29.652	**29.652**	*28.052*
MANAGEMENT / CONFIDENTIAL	2.000	-	-	-	-	-	6.450	0.600	9.050	4.900	3.100	1.300	2.100	8.050	-	-	19.450	**28.500**	*23.400*
PROFESSIONAL ADMINISTRATIVE	-	-	-	-	-	-		-	-	-	-	-	-	1.000	-	-	1.000	**1.000**	*1.000*
TOTAL CERTIFICATED	2.000	-	-	-	-	-	6.450	0.600	9.050	74.552	8.550	7.388	11.650	9.050	3.000	-	114.190	**123.240**	*117.252*
CLASSIFIED:																			
BOARD MEMBERS		5.000							5.000									**5.000**	*5.000*
INSTRUCTIONAL ASSISTANTS										64.251	-	2.250	4.550		-	-	71.051	**71.051**	*69.366*
TUTORS												-	-				-	**-**	-
CLERICAL / OTHER	-	-	4.000	3.000	8.000	28.525	2.650	-	46.175	13.413	3.625	6.150	2.400	6.250	10.435	23.000	65.273	**111.448**	*95.899*
MANAGEMENT / CONFIDENTIAL	0.880	1.120	3.000	1.000	6.000	9.560	2.000	0.800	24.360	-	1.000	0.200	1.000	1.000	1.840	3.000	8.040	**32.400**	*26.800*
PROFESSIONAL ADMINISTRATIVE	-	-	2.000	-	3.000	1.000		-	6.000	-	-	-	-		1.000	-	1.000	**7.000**	*7.000*
TOTAL CLASSIFIED	0.880	6.120	9.000	4.000	17.000	39.085	4.650	0.800	81.535	77.664	4.625	8.600	7.950	7.250	13.275	26.000	145.364	**226.899**	*204.065*
TOTAL FTE	2.880	6.120	9.000	4.000	17.000	39.085	11.100	1.400	90.585	152.216	13.175	15.988	19.600	16.300	16.275	26.000	259.554	**350.139**	*321.317*
2021-22 Budget Adoption	**1.880**	**6.120**	**8.375**	**4.000**	**17.000**	**37.960**		**12.550**	**81.460**	**150.613**	**14.725**	**15.200**	**21.469**	**12.300**	**11.551**	**14.000**	**239.857**	**321.317**	
CHANGES	1.000	-	0.625	-	-	1.125	11.100	(11.150)	2.700	1.604	(1.550)	0.788	(1.869)	4.000	4.725	12.000	19.697	**22.397**	

COUNTY BOARD OF EDUCATION
UNRESTRICTED EXPENDITURES BY MAJOR OBJECT
2022-23

Object		Actual 2020-21	Projected 2021-22	Budget Adoption 2022-23	
Revenues:					
8010-8099	LCFF	$ -	$ -	$ -	
8100-8299	Federal Revenues	-	-	-	
8300-8599	State Revenues	-	-	-	
8600-8799	Local Revenues	-	-	-	
8800-8899	Other Sources	-	-	-	
8980-8999	Contributions	-	-	-	
	TOTAL	**$ -**	**$ -**	**$ -**	
Expenses:					
1000-1999	Certificated Salaries	$ -	$ -	$ -	
2000-2999	Classified Salaries	107,309	136,135	155,306	
3000-3999	Employee Benefits	142,372	170,668	188,102	
4000-4999	Books & Supplies	44	1,000	1,000	
5000-5999	Services	320,346	76,575	576,575	a)
6000-6999	Capital Outlay	-	-	-	
7300-7399	Inter-Program Charges	-	-	-	
7400-7499	Other Outgo	-	-	-	
	TOTAL	**$ 570,071**	**$ 384,378**	**$ 920,983**	

		Actual 2020-21	Projected 2021-22	Budget Adoption 2022-23	
5000	**Services**				
5100-5199	Subagreements for Services	$ -	$ -	$ -	
5200-5299	Travel / Conference	9,548	9,000	9,000	
5300-5399	Dues / Memberships	2,650	23,000	23,000	
5400-5499	Insurance	-	-	-	
5500-5599	Operations / Housekeeping	-	-	-	
5600-5699	Rentals, Leases, Repairs	-	50	50	
5800-5899	Professional Consulting Svcs	11,081	44,100	44,100	
5875	Elections	297,041	-	500,000	a)
5900-5999	Communications / Postage	26	425	425	
	TOTAL	**$ 320,346**	**$ 76,575**	**$ 576,575**	

a) 2022-23 Election cost $500,000

COUNTY SUPERINTENDENT OF SCHOOLS
UNRESTRICTED EXPENDITURES BY MAJOR OBJECT
2022-23

Object		Actual 2020-21	Projected 2021-22	Budget Adoption 2022-23
Revenues:				
8010-8099	LCFF	$ -	$ -	$ -
8100-8299	Federal Revenues	-	-	-
8300-8599	State Revenues	-	-	-
8600-8799	Local Revenues	-	-	-
8800-8899	Other Sources	-	-	-
8980-8999	Contributions	-	-	-
	TOTAL	**$ -**	**$ -**	**$ -**
Expenses:				
1000-1999	Certificated Salaries	$ 251,146	$ 246,328	$ 390,766
2000-2999	Classified Salaries	65,825	80,026	95,196
3000-3999	Employee Benefits	110,589	135,136	215,662
4000-4999	Books & Supplies	6,594	6,836	6,836
5000-5999	Services	92,742	64,644	64,644
6000-6999	Capital Outlay	-	-	-
7300-7399	Inter-Program Charges	-	-	-
7400-7499	Other Outgo	-	-	-
	TOTAL	**$ 526,896**	**$ 532,970**	**$ 773,104**

		Actual 2020-21	Projected 2021-22	Budget Adoption 2022-23
5000	**Services**			
5100	Subagreements for Services	$ -	$ -	$ -
5200	Travel / Conference	5,115	5,574	5,574
5300	Dues / Memberships	3,229	150	150
5400	Insurance	-	-	-
5500	Operations / Housekeeping	-	-	-
5600	Rentals, Leases, Repairs	-	-	-
5700	Direct Costs Transfers	-	-	-
5800	Professional Consulting Svcs	83,669	57,915	57,915
5820	Printing	-	100	100
5875	Elections	-	-	-
5900	Communications / Postage	728	905	905
	TOTAL	**$ 92,742**	**$ 64,644**	**$ 64,644**

HUMAN RESOURCES
UNRESTRICTED EXPENDITURES BY MAJOR OBJECT
2022-23

Object		Actual 2020-21	Projected 2021-22	Budget Adoption 2022-23	
Revenues:					
8010-8099	LCFF	$ -	$ -	$ -	
8100-8299	Federal Revenues	-	-	-	
8300-8599	State Revenues	8,291	7,000	7,000	
8600-8799	Local Revenues	9,950	19,000	19,000	
8800-8899	Other Sources	-	-	-	
8980-8999	Contributions	369	-	-	
	TOTAL	**$ 18,610**	**$ 26,000**	**$ 26,000**	
Expenses:					
1000-1999	Certificated Salaries	$ 155,124	$ 4,031	$ 775	
2000-2999	Classified Salaries	645,293	850,162	990,399	
3000-3999	Employee Benefits	396,045	489,946	592,218	
4000-4999	Books & Supplies	10,246	17,400	13,800	
5000-5999	Services	168,728	193,438	204,000	a)
6000-6999	Capital Outlay	-	-	-	
7300-7399	Inter-Program Charges	-	-	-	
7400-7499	Other Outgo	-	-	-	
	TOTAL	**$ 1,375,436**	**$ 1,554,977**	**$ 1,801,192**	

		Actual 2020-21	Projected 2021-22	Budget Adoption 2022-23	
5000	**Services**				
5100	Subagreements for Services	$ -	$ -	$ -	
5200	Travel / Conference	6,662	11,800	13,000	
5300	Dues / Memberships	2,183	3,000	1,500	
5400	Insurance	-	-	-	
5500	Operations / Housekeeping	-	-	-	
5600	Rentals, Leases, Repairs	-	-	-	
5700	Direct Costs Transfers	-	-	-	
5800	Professional Consulting Svcs	53,810	50,438	53,500	
5876	Legal Services	98,609	125,000	125,000	a)
5900	Communications	7,465	3,200	11,000	
	TOTAL	**$ 168,728**	**$ 193,438**	**$ 204,000**	

a) Includes legal budget of $125,000

COMMUNICATIONS
UNRESTRICTED EXPENDITURES BY MAJOR OBJECT
2022-23

Object		Actual 2020-21	Projected 2021-22	Budget Adoption 2022-23
Revenues:				
8010-8099	LCFF	$ -	$ -	$ -
8100-8299	Federal Revenues	-	-	-
8300-8599	State Revenues	-	-	-
8600-8799	Local Revenues	-	-	-
8800-8899	Other Sources	-	-	-
8980-8999	Contributions	-	-	-
	TOTAL	**$ -**	**$ -**	**$ -**
Expenses:				
1000-1999	Certificated Salaries	$ -	$ -	$ -
2000-2999	Classified Salaries .	415,332	380,926	406,845
3000-3999	Employee Benefits	186,634	220,829	241,446
4000-4999	Books & Supplies	5,461	10,500	10,500
5000-5999	Services	11,506	32,100	31,100
6000-6999	Capital Outlay	-	-	-
7300-7399	Inter-Program Charges	-	-	-
7400-7499	Other Outgo	-	-	-
	TOTAL	**$ 618,933**	**$ 644,355**	**$ 689,891**

		Actual 2020-21	Projected 2021-22	Budget Adoption 2022-23
5000	**Services**			
5100	Subagreements for Services	$ -	$ -	$ -
5200	Travel / Conference	1,286	9,300	9,500
5300	Dues / Memberships	635	2,700	1,500
5400	Insurance	-	-	-
5500	Operations / Housekeeping	-	-	-
5600	Rentals, Leases, Repairs	-	-	-
5700	Direct Costs Transfers	-	-	-
5800	Professional Consulting Svcs	9,514	19,500	19,500
5900	Communications	71	600	600
	TOTAL	**$ 11,506**	**$ 32,100**	**$ 31,100**

TECHNOLOGY SYSTEMS
UNRESTRICTED EXPENDITURES BY MAJOR OBJECT
2022-23

Object		Actual 2020-21	Projected 2021-22	Budget Adoption 2022-23	
Revenues:					
8010-8099	LCFF	$ -	$ -	$ -	
8100-8299	Federal Revenues	-	-	-	
8300-8599	State Revenues	-	-	-	
8600-8799	Local Revenues	51,999	130,000	130,000	
8800-8899	Other Sources	-	-	-	
8980-8999	Contributions	89,936	-	-	
	TOTAL	**$ 141,935**	**$ 130,000**	**$ 130,000**	
Expenses:					
1000-1999	Certificated Salaries	$ -	$ -	$ -	
2000-2999	Classified Salaries	1,525,779	1,575,132	1,686,444	
3000-3999	Employee Benefits	819,090	914,073	1,029,912	
4000-4999	Books & Supplies	7,706	24,900	27,000	
5000-5999	Services	164,271	328,660	598,210	
6000-6999	Capital Outlay	-	494,971	1,171,000	a)
	TOTAL	**$ 2,516,847**	**$ 3,337,736**	**$ 4,512,566**	

		Actual 2020-21	Projected 2021-22	Budget Adoption 2022-23
5000	**Services**			
5100	Subagreements for Services	$ -	$ -	$ -
5200	Travel / Conference	948	6,000	8,000
5300	Dues / Memberships	-	730	730
5400	Insurance	-	-	-
5500	Operations / Housekeeping	-	-	-
5600	Rentals, Leases, Repairs	17,898	29,000	29,000
5700	Direct Costs Transfers	(16,000)	(16,000)	(16,000)
5800	Professional Consulting Svcs	101,230	190,080	457,630
5900	Communications	60,195	118,850	118,850
	TOTAL	**$ 164,271**	**$ 328,660**	**$ 598,210**

a) 22/23 One-time cost to replace/enhance Firewall and replace existing storage/servers.

BUSINESS & ADMINISTRATIVE SERVICES
UNRESTRICTED EXPENDITURES BY MAJOR OBJECT
2022-23

Object		Actual 2020-21	Projected 2021-22	Budget Adoption 2022-23	
Revenues:					
8010-8099	LCFF	$ -	$ -	$ -	
8100-8299	Federal Revenues	-	-	-	
8300-8599	State Revenues	-	-	-	
8600-8799	Local Revenues	-	-	-	
8800-8899	Other Sources	-	-	-	
8980-8999	Contributions	-	-	-	
	TOTAL	**$ -**	**$ -**	**$ -**	
Expenses:					
1000-1999	Certificated Salaries	$ 6,897	$ 742	-	
2000-2999	Classified Salaries	3,416,814	3,537,516	3,873,201	
3000-3999	Employee Benefits	2,682,799	2,090,458	2,376,965	
4000-4999	Books & Supplies	115,495	139,804	137,888	
5000-5999	Services	1,995,196	2,151,402	1,990,120	
6000-6999	Capital Outlay	54,371	81,650	105,650	
7300-7399	Inter-Program Charges	(3,452,894)	(4,505,804)	(4,675,646)	a)
7200/7400	Other Outgo	566,313	348,512	268,755	
7610	Transfer out	2,509,013	5,760,954	5,669,949	
	TOTAL	**$ 7,894,004**	**$ 9,605,234**	**$ 9,746,882**	

		Actual 2020-21	Projected 2021-22	Budget Adoption 2022-23	
5000	**Services**				
5100	Subagreements for Services	$ -	$ -	$ -	
5200	Travel / Conference	15,450	26,046	36,250	
5300	Dues / Memberships	1,017	20,400	21,000	
5400	Insurance	352,606	350,000	320,000	
5500	Operations / Housekeeping	51,310	68,000	71,000	
5600	Rentals, Leases, Repairs	66,190	37,000	38,000	
5800	Professional Consulting Svcs	1,067,635	1,260,202	1,114,376	b)
5876	Legal Services	416,127	360,000	360,000	
5900	Communications	24,861	29,754	29,494	
	TOTAL	**$ 1,995,196**	**$ 2,151,402**	**$ 1,990,120**	

a) Indirect cost charges to programs. 22/23 California Departement of Education approved rates for CCCOE is 17.45%, however CCCOE charges a lower rate of 10.7%

b) Professional consulting includes: Personal Property Loss, Data Processing, as well as Audit and Legal services.

EDUCATIONAL SERVICES
UNRESTRICTED EXPENDITURES BY MAJOR OBJECT
2022-23

Object		Actual 2020-21	Projected 2021-22	Budget Adoption 2022-23
Revenues:				
8010-8099	LCFF	$ -	$ -	$ -
8100-8299	Federal Revenues	-	-	-
8300-8599	State Revenues	-	-	-
8600-8799	Local Revenues	371,137	515,000	565,000
8800-8899	Other Sources	-	-	-
8980-8999	Contributions	271	-	-
	TOTAL	**$ 371,408**	**$ 515,000**	**$ 565,000**
Expenses:				
1000-1999	Certificated Salaries	$ 858,002	$ 935,898	$ 1,153,725
2000-2999	Classified Salaries	503,307	468,665	491,078
3000-3999	Employee Benefits	606,335	664,941	820,679
4000-4999	Books & Supplies	17,729	49,358	49,450
5000-5999	Services	349,969	545,236	559,850
6000-6999	Capital Outlay	-	-	-
7300-7399	Inter-Program Charges	-	18,406	24,100
7400-7499	Other Outgo	-	-	-
	TOTAL	**$ 2,335,342**	**$ 2,682,504**	**$ 3,098,882**

		Projected 2021-22	Budget Adoption 2022-23
5000	**Services**		
5100	Subagreements for Services	$ -	$ -
5200	Travel / Conference	90,530	82,600
5300	Dues / Memberships	2,000	2,000
5400	Insurance	-	-
5500	Operations / Housekeeping	-	-
5600	Rentals, Leases, Repairs	-	-
5700	Direct Costs Transfers	8,000	15,000
5800	Professional Consulting Svcs	440,600	456,600
5900	Communications	4,106	3,650
	TOTAL	**$ 545,236**	**$ 559,850**

Resource 0000 - includes Differentiated Assistance (162), Ed Services (700), and Web Portal (703)

STUDENT PROGRAMS
UNRESTRICTED EXPENDITURES BY MAJOR OBJECT
2022-23

Object		Actual 2020-21	Projected 2021-22	Budget Adoption 2022-23
Revenues:				
8010-8099	LCFF	$ -	$ -	$ -
8100-8299	Federal Revenues	-	-	-
8300-8599	State Revenues	-	-	-
8600-8799	Local Revenues	-	-	-
8800-8899	Other Sources	-	-	-
8980-8999	Contributions	-	-	-
	TOTAL	**$ -**	**$ -**	**$ -**
Expenses:				
1000-1999	Certificated Salaries	$ 168,000	$ 118,211	$ 106,601
2000-2999	Classified Salaries	67,096	45,544	46,651
3000-3999	Employee Benefits	95,034	77,978	80,525
4000-4999	Books & Supplies	3,947	15,200	15,200
5000-5999	Services	93,580	89,385	62,000
6000-6999	Capital Outlay	-	-	-
7300-7399	Inter-Program Charges	-	-	-
7400-7499	Other Outgo	-	-	-
	TOTAL	**$ 427,657**	**$ 346,318**	**$ 310,977**

		Projected 2021-22	Budget Adoption 2022-23
5000	**Services**		
5100	Subagreements for Services	$ -	$ -
5200	Travel / Conference	9,000	22,000
5300	Dues / Memberships	1,500	500
5400	Insurance	-	-
5500	Operations / Housekeeping	-	-
5600	Rentals, Leases, Repairs	-	-
5700	Direct Costs Transfers	16,000	16,000
5800	Professional Consulting Svcs	62,285	23,000
5900	Communications	600	500
	TOTAL	**$ 89,385**	**$ 62,000**

Programs & Grants

SPECIAL EDUCATION
EXPENDITURES BY MAJOR OBJECT
2022-23

Object		Actual 2020-21	Projected 2021-22	Budget Adoption 2022-23
Revenues:				
8010-8099	LCFF	$ 86,818	$ 68,216	$ 68,216
8100-8299	Federal Revenues	281,758	215,971	209,815
8300-8599	State Revenues	1,346,307	1,337,591	1,322,082
8600-8799	Local Revenues	15,684,364	15,781,512	17,245,817
8800-8899	Other Sources	-	-	-
8980-8999	Contributions	3,563,717	5,021,387	4,287,255
	TOTAL	**$20,962,964**	**$22,424,677**	**23,133,185**
Expenses:				
1000-1999	Certificated Salaries	$ 7,419,395	$ 7,899,988	$ 7,994,153
2000-2999	Classified Salaries	4,133,050	5,554,246	5,601,575
3000-3999	Employee Benefits	6,139,606	7,058,069	7,644,223
4000-4999	Books & Supplies	246,549	288,923	391,869
5000-5999	Services	1,230,403	899,071	968,025
6000-6999	Capital Outlay	-	-	-
7300-7399	Inter-Program Charges	1,873,260	2,275,772	2,340,357
7400-7499	Other Outgo	-	-	-
	TOTAL	**$21,042,263**	**$23,976,069**	**$24,940,202**

		Actual 2020-21	Projected 2021-22	Budget Adoption 2022-23
5000	**Services**			
5100	Subagreements for Services	$ 136,248	$ 23,800	$ 23,800
5200	Travel / Conference	53,003	91,715	127,672
5300	Dues / Memberships	700	1,313	1,313
5400	Insurance	-	-	-
5500	Operations / Housekeeping	189,170	223,431	223,431
5600	Rentals, Leases, Repairs	44,201	78,910	78,910
5700	Direct Costs Transfers	-	-	-
5800	Professional Consulting Svcs	689,368	410,176	443,173
5900	Communications	118,483	69,726	69,726
	TOTAL	**$1,231,173**	**$899,071**	**$968,025**

Special Education Resources included:

6500	Special Education	
3305	IDEA	One time 21-22 Only
3310	IDEA Mental Health	
3327	Mental Health	
3385	Infant Part C	
5310	School Lunch	
6300	Lottery	
6510	Infant J50 Early start	
6546	Mental Health	
6520	Workability	
6536	Dispute Prevention & Resolution	One time 21-22 Only
6537	Learning Recovery Support	One time 21-22 Only
9011	Local Donations	
9015	Special Ed Local:	
9015	San Ramon DSS MOU (Braille)	
9015	Medi-Cal BOP Reimbursement	
9015	Mandated ProCard	
9015	Special Olympics	Eliminated Apr 2020 due to COVID. Reinstated 21-22

COLLEGE AND CAREER READINESS
UNRESTRICTED EXPENDITURES BY MAJOR OBJECT
2022-23

Object		Actual 2020-21	Projected 2021-22	Budget Adoption 2022-23	
Revenues:					
8010-8099	LCFF	$ 3,062,045	$ 3,062,045	$ 3,062,045	
8100-8299	Federal Revenues	-	-	-	
8300-8599	State Revenues	7,049,137	6,758,640	6,273,691	
8600-8799	Local Revenues	46,475	73,000	71,400	
8800-8899	Other Sources	-	-	-	
8980-8999	Contributions	(609,439)	(494,475)	(478,371)	
	TOTAL	**$ 9,548,218**	**$ 9,399,210**	**$ 8,928,765**	
Expenses:					
1000	Certificated Salaries	$ 917,794	$ 911,460	$ 977,290	
2000	Classified Salaries	439,540	429,606	386,901	
3000	Employee Benefits	652,252	679,860	751,498	
4000	Books & Supplies	73,304	157,550	230,352	
5000	Services	109,029	507,609	122,161	
5100/5800	MOUS / Contract Svcs	6,466,403	6,814,198	6,732,924	a)
6000	Capital Outlay	-	-	-	
7300	Inter-Program Charges	228,642	253,550	284,747	
7600	Other Interfund	111,342	-	-	
	TOTAL	**$ 8,998,305**	**$ 9,753,833**	**$ 9,485,873**	

		Actual 2020-21	Projected 2021-22	Budget Adoption 2022-23	
5000	**Services**				
5100	Subagreements for Services	$ 6,236,171	$ 6,827,396	$ 6,482,924	a)
5200	Travel / Conference	-	11,000	25,000	
5300	Dues / Memberships	-	5,000	5,000	
5400	Insurance	-	-	-	
5500	Operations / Housekeeping	-	-	-	
5600	Rentals, Leases, Repairs	-	6,000	6,000	
5700	Direct Costs Transfers	-	-	-	
5800	Other Services	109,312	168,750	82,500	
5800	Professional Consulting Svcs	125,000	300,000	250,000	a)
5900	Communications	-	3,661	3,661	
	TOTAL	**$ 6,470,483**	**$ 7,321,807**	**$ 6,855,085**	

a) MOUS with districts for ROP teachers & K12 SWP partners

College and Career Readiness Resources Included:

0600	CCR LCFF
0000	Oral Health
6371	CalWorks
6387	CTEIG - Annual CTE grant
6388	K12 Strong Workforce Program - Annual CTE grants
9016	Boost - ROP Students of Excellence Donations
9016	Chevron IMM grant
9020	ROP fund balance

ADULT CORRECTIONAL EDUCATION
CONTRA COSTA ADULT SCHOOL & CAEP OVERSIGHT
EXPENDITURES BY MAJOR OBJECT
2022-23

Object		Actual 2020-21	Projected 2021-22	Budget Adoption 2022-23
Revenues:				
8010-8099	LCFF	$ 1,079,957	$ 1,079,957	$ 1,079,957
8100-8299	Federal Revenues	133,609	133,609	133,609
8300-8599	State Revenues	20,053	9,031	9,506
8600-8799	Local Revenues	988,694	976,627	1,079,465
8800-8899	Other Sources	-	-	-
8980-8999	Contributions	31,408	-	-
	TOTAL	**$ 2,253,720**	**$ 2,199,224**	**$ 2,302,537**
Expenses:				
1000	Certificated Salaries	$ 642,597	$ 631,416	$ 729,044
2000	Classified Salaries	603,393	612,462	623,950
3000	Employee Benefits	570,236	637,109	736,729
4000	Books & Supplies	18,949	59,271	59,506
5000	Services	126,156	106,365	104,719
6000	Capital Outlay	-	-	-
7300	Inter-Program Charges	36,686	61,221	69,302
7400	Other Outgo	-		
	TOTAL	**$ 1,998,016**	**$ 2,107,844**	**$ 2,323,250**

		Actual 2020-21	Projected 2021-22	Budget Adoption 2022-23
5000	**Services**			
5100	Subagreements for Services	$ -	$ -	$ -
5200	Travel / Conference	11,709	16,100	16,150
5300	Dues / Memberships	1,070	3,000	3,000
5400	Insurance	-	-	-
5500	Operations / Housekeeping	255	1,000	1,000
5600	Rentals, Leases, Repairs	10,889	8,000	8,000
5700	Direct Costs Transfers		-	-
5800	Professional Consulting Svcs	85,572	66,765	65,069
5900	Communications	16,661	11,500	11,500
	TOTAL	**$ 126,156**	**$ 106,365**	**$ 104,719**

COURT SCHOOL
EXPENDITURES BY MAJOR OBJECT
2022-23

Object		Actual 2020-21	Projected 2021-22	Budget Adoption 2022-23	
Revenues:					
8010-8099	LCFF	$ 2,313,948	$ 1,063,770	$ 1,205,446	a)
8100-8299	Federal Revenues	617,145	868,114	876,251	
8300-8599	State Revenues	9,555	3,395	4,074	
8600-8799	Local Revenues	1,150	279,699	278,841	
8800-8899	Other Sources	-	-	-	
8980-8999	Contributions	10,727	1,522,690	1,323,478	
	TOTAL	**$ 2,952,525**	**$ 3,737,668**	**$ 3,688,090**	
Expenses:					
1000	Certificated Salaries	$ 1,138,733	$ 1,452,507	$ 1,416,450	
2000	Classified Salaries	564,315	659,341	590,036	
3000	Employee Benefits	827,995	1,077,445	1,116,166	
4000	Books & Supplies	20,083	49,522	43,426	
5000	Services	145,580	145,312	171,098	
6000	Capital Outlay	-	-	-	
7300	Inter-Program Charges	264,763	355,816	350,914	
7600	Other Outgo		-	-	
	TOTAL	**$ 2,961,469**	**$ 3,739,943**	**$ 3,688,090**	

		Actual 2020-21	Projected 2021-22	Budget Adoption 2022-23
5000	**Services**			
5100	Subagreements for Services	$ -	$ -	$ -
5200	Travel / Conference	3,088	25,000	25,000
5300	Dues / Memberships	1,540	1,100	1,100
5400	Insurance	-	-	-
5500	Operations / Housekeeping	982	2,400	2,400
5600	Rentals, Leases, Repairs	1,403	2,500	2,500
5700	Direct Costs Transfers	-	-	-
5800	Professional Consulting Svcs	123,650	103,312	129,098
5900	Communications	14,916	11,000	11,000
	TOTAL	**$ 145,580**	**$ 145,312**	**$ 171,098**

a) Based on projected increased enrollment

EDUCATIONAL SERVICES
EXPENDITURES BY MAJOR OBJECT
2022-23

Object		Actual 2020-21	Projected 2021-22	Budget Adoption 2022-23
Revenues:				
8010-8099	LCFF	$ -	$ -	$ -
8100-8299	Federal Revenues	572,402	2,425,153	2,566,645
8300-8599	State Revenues	1,760,862	2,018,840	2,019,668
8600-8799	Local Revenues	1,265,767	1,827,941	1,631,706
8800-8899	Other Sources	-	-	-
8980-8999	Contributions	-	-	-
	TOTAL	**$ 3,599,030**	**$ 6,271,934**	**$ 6,218,019**
Expenses:				
1000	Certificated Salaries	$ 907,523	$ 1,328,954	$ 1,649,308
2000	Classified Salaries	728,041	769,048	758,009
3000	Employee Benefits	644,089	873,538	1,056,884
4000	Books & Supplies	103,068	282,466	276,611
5000	Services	761,752	2,392,618	2,243,892
6000	Capital Outlay	-	-	-
7300	Inter-Program Charges	211,089	313,241	347,314
7400	Other Outgo	-	-	-
	TOTAL	**$ 3,355,561**	**$ 5,959,865**	**$ 6,332,018**

		Projected 2021-22	Budget Adoption 2022-23
5000	**Services**		
5100	Subagreements for Services	$ 1,130,644	$ 1,112,103
5200	Travel / Conference	85,106	77,681
5300	Dues / Memberships	3,239	2,400
5400	Insurance	-	-
5500	Operations / Housekeeping	-	-
5600	Rentals, Leases, Repairs	9,400	16,900
5700	Direct Costs Transfers	-	-
5800	Professional Consulting Svcs	1,162,559	1,028,088
5900	Communications	1,670	6,720
	TOTAL	**$ 2,392,618**	**$ 2,243,892**

Includes Resource 3183-CSI funding for COEs; 4038-Comprehenstive Literacy State Development Grant; 4204-Title III English Learner; 6053-Universal PreK Planning & Implementation Grant; Various TUPE grants, 9017-incl. the Administrative Leadership Program, Preliminary Administrative Services Credential program, Multi-Tiered Systems of Support, Teacher Induction Program, Code.org, STEAM, and various other local revenues

STUDENT PROGRAMS
EXPENDITURES BY MAJOR OBJECT
2022-23

Object		Actual 2020-21	Projected 2021-22	Budget Adoption 2022-23	
Revenues:					
8010-8099	LCFF	$ 37,807	$ 44,732	$ 37,807	
8100-8299	Federal Revenues	15,101	9,959	9,779	
8300-8599	State Revenues	1,852	805,820	113,380	a)
8600-8799	Local Revenues	11,576	-	7,172	
8800-8899	Other Sources	-	-	-	
8980-8999	Contributions	-	-	-	
	TOTAL	**$ 66,336**	**$ 860,511**	**$ 168,138**	
Expenses:					
1000-1999	Certificated Salaries	$ 29,588	$ 15,120	$ 14,139	
2000-2999	Classified Salaries	31,408	29,934	31,430	
3000-3999	Employee Benefits	22,603	19,155	20,358	
4000-4999	Books & Supplies	2,354	202,500	7,000	
5000-5999	Services	145,937	226,305	800,167	b)
6000-6999	Capital Outlay	-	20,000	-	
7300-7399	Inter-Program Charges	24,321	28,424	17,929	
7400-7499	Other Outgo	-	-	-	
	TOTAL	**$ 256,210**	**$ 541,438**	**$ 891,023**	

		Projected 2021-22	Budget Adoption 2022-23	
5000	**Services**			
5100	Subagreements for Services	$ -	$ -	
5200	Travel / Conference	(41,526)	500	
5300	Dues / Memberships	-	-	
5400	Insurance	-	-	
5500	Operations / Housekeeping	-	-	
5600	Rentals, Leases, Repairs	-	-	
5700	Direct Costs Transfers	-	-	
5800	Professional Consulting Svcs	267,831	799,667	b)
5900	Communications	-	-	
	TOTAL	**$ 226,305**	**$ 800,167**	

a) 2021-22 Increase to revenues, due to receipt of one-time Educator Effectiveness funds

b) 2022-23 Increase to expenses due to spending one-time Educator Effectiveness funds

BUSINESS AND ADMINSTRATIVE SERVICES
TRANSPORTATION, ROUTINE REPAIR MAINTENANCE AND OTHER GRANTS
EXPENDITURES BY MAJOR OBJECT
2022-23

Object		Actual 2020-21	Projected 2021-22	Budget Adoption 2022-23	
Revenues:					
8010-8099	LCFF	$ 407,586	$ 407,586	$ 407,586	
8100-8299	Federal Revenues	3,629,039	4,550,532	4,304,066	
8300-8599	State Revenues	2,447,363	2,560,489	2,309,879	
8600-8799	Local Revenues	1,495,847	1,626,995	1,917,495	
8800-8899	Other Sources	-	-	-	
8980-8999	Contributions	1,805,196	2,460,623	1,700,479	
	TOTAL	**$ 9,785,030**	**$ 11,606,225**	**$ 10,639,505**	
Expenses:					
1000-1999	Certificated Salaries	$ 502,595	$ 841,106	$ 577,782	
2000-2999	Classified Salaries	836,638	830,366	1,102,021	
3000-3999	Employee Benefits	2,413,273	2,193,458	2,339,846	a)
4000-4999	Books & Supplies	1,414,959	313,890	2,938,103	b)
5000-5999	Services	2,101,991	6,125,706	3,763,970	c)
6000-6999	Capital Outlay	412,668	1,825,420	740,000	
7300-7399	Inter-Program Charges	234,697	546,544	438,045	d)
7400/7600	Other Outgo	353,327	347,939	342,338	
	TOTAL	**$ 8,270,147**	**$ 13,024,429**	**$ 12,242,105**	

		Projected 2021-22	Budget Adoption 2022-23	
5000	**Services**			
5100	Subagreements for Services	$ 2,000,000	$ 2,000,000	
5200	Travel / Conference	4,905	1,050	
5300	Dues / Memberships	600	1,100	
5400	Insurance	-	-	
5500	Operations / Housekeeping	6,483	5,000	
5600	Rentals, Leases, Repairs	351,016	345,000	
5700	Direct Costs Transfers	18	-	
5800	Professional Consulting Svcs	3,700,857	1,398,351	c)
5900	Communications	61,827	13,469	
	TOTAL	**$ 6,125,706**	**$ 3,763,970**	

a) Includes GASB 68, STRS State on Behalf
b) 2021-22 Includes COVID-19 related one-time funding. Routine Repair Maintenance budget projections for non-capitalized equipment expected to decrease
c) 2020-21 and 2021-22 Includes COVID-19 related one-time funds. Transportation budget decrease due to COVID-19 pandemic, and distance learning
d) 2021-22 Indirect cost charges for COVID-19 related funding expenditures

YOUTH SERVICES
EXPENDITURES BY MAJOR OBJECT
2022-23

Object		Actual 2020-21	Projected 2021-22	Budget Adoption 2022-23
Revenues:				
8010-8099	LCFF	$ -	$ -	$ -
8100-8299	Federal Revenues	1,184,039	1,781,854	3,716,748
8300-8599	State Revenues	965,670	555,521	948,264
8600-8799	Local Revenues	71,612	1,284,793	1,685,179
8800-8899	Other Sources	-	-	-
8980-8999	Contributions	456	-	-
	TOTAL	**$ 2,221,778**	**$ 3,622,168**	**$ 6,350,191**
Expenses:				
1000	Certificated Salaries	$ -	$ -	$ -
2000	Classified Salaries	912,622	1,442,636	2,113,628
2000	Student Wages	188,066	274,123	216,060
3000	Employee Benefits	514,142	869,860	1,386,710
4000	Books & Supplies	39,463	88,191	79,828
5000	Services	482,771	808,467	2,257,442
6000	Capital Outlay	-	-	-
7300	Inter-Program Charges	100,050	142,847	296,718
7400	Other Outgo	-	-	-
	TOTAL	**$ 2,237,113**	**$ 3,626,124**	**$ 6,350,386**

		Projected 2021-22	Budget Adoption 2022-23
5000	**Services**		
5100	Subagreements for Services	$ 197,634	$ 513,984
5200	Travel / Conference	92,388	77,966
5300	Dues / Memberships	272	195
5400	Insurance	-	-
5500	Operations / Housekeeping	-	-
5600	Rentals, Leases, Repairs	-	-
5700	Direct Costs Transfers	-	-
5800	Professional Consulting Svcs	515,998	1,661,585
5900	Communications	1,719	3,712
	TOTAL	**$ 808,011**	**$ 2,257,442**

Youth Services Resources Included:

3410	Dept. of Rehab TPP & We Can Work - 3 year grants
5610	WIOA - 3 year grant
5630	EHCY (McKinney-Vento) - 3 year grant
5632|5634	ARP-Homeless funds (HCY I, II) - One-time funds end 9/30/24
5633	ARP-Homeless Education Tech Asst Center - 3 year grant
6520	Workability I, Annual grant
7366	FYSCP, FYS Tutoring and Ed Liaison - 3 year grant and annual grants
7368	Direct Services for Foster Youth funds - One-time funds end 6/30/24
9018	Probation Ed Liaison and Case Management - Annual grant and 3 year grant
9018	NCYL - 2 year grant
9019	WISP - 4 year grant ends 2024-25

GOLDEN GATE COMMUNITY CHARTER SCHOOL - FUND 09
EXPENDITURES BY MAJOR OBJECT
2022-23

Object		Actual 2020-21	Projected 2021-22	Budget Adoption 2022-23
Revenues:				
8010-8099	LCFF	$ 889,412	$ 684,098	$ 1,029,234
8100-8299	Federal Revenues	1,026,569	1,134,794	966,415
8300-8599	State Revenues	223,761	313,175	595,835
8600-8799	Local Revenues	565,916	269,512	189,100
8800-8899	Other Sources	-	-	-
8980-8999	Contributions	655,323	1,563,397	1,472,392
	TOTAL	**$ 3,360,981**	**$ 3,964,976**	**$ 4,252,976**
Expenses:				
1000-1999	Certificated Salaries	$ 1,080,801	$ 1,321,106	$ 1,380,571
2000-2999	Classified Salaries	561,350	607,950	821,568
3000-3999	Employee Benefits	938,106	1,126,854	1,370,016
4000-4999	Books & Supplies	60,731	83,001	91,497
5000-5999	Services	431,454	493,926	238,651
6000-6999	Capital Outlay	-	-	-
7300-7399	Inter-Program Charges	272,649	353,157	350,673
7600-7699	Other Outgo		-	-
	TOTAL	**$ 3,345,092**	**$ 3,985,994**	**$ 4,252,977**

		Actual 2020-21	Projected 2021-22	Budget Adoption 2022-23
5000	**Services**			
5100	Subagreements for Services	$ 31,500	$ -	$ -
5200	Travel / Conference	6,238	16,000	9,000
5300	Dues / Memberships	2,369	300	300
5400	Insurance	-	-	-
5500	Operations / Housekeeping	36,628	36,800	36,800
5600	Rentals, Leases, Repairs	45,827	41,000	41,000
5700	Direct Costs Transfers	-	-	-
5800	Professional Consulting Svcs	278,325	378,826	130,551
5900	Communications	30,567	21,000	21,000
	TOTAL	**$ 431,454**	**$ 493,926**	**$ 238,651**

ADULT EDUCATION BLOCK GRANT - FUND 11
EXPENDITURES BY MAJOR OBJECT
2022-23

Object		Actual 2020-21	Projected 2021-22	Budget Adoption 2022-23
Revenues:				
8010-8099	LCFF	$ -	$ -	$ -
8100-8299	Federal Revenues	-	-	-
8300-8599	State Revenues	943,962	982,193	1,034,545
8600-8799	Local Revenues	-	-	-
8800-8899	Other Sources	-	-	-
8980-8999	Contributions	-	-	-
	TOTAL	**$ 943,962**	**$ 982,193**	**$ 1,034,545**
Expenses:				
1000-1999	Certificated Salaries	$ 175,031	$ 192,341	$ 195,714
2000-2999	Classified Salaries	243,370	242,408	243,599
3000-3999	Employee Benefits	249,080	267,315	295,979
4000-4999	Books & Supplies	39	4,294	-
5000-5999	Services	167,337	245,570	283,063
6000-6999	Capital Outlay	-	-	-
7200-7299	Transfer/Pass Through	142,864	69,302	30,300
7300-7399	Inter-Program Charges	30,462	32,790	34,320
7400-7499	Other Outgo	-	-	-
	TOTAL	**$ 1,008,183**	**$ 1,054,020**	**$ 1,082,975**

		Actual 2020-21	Projected 2021-22	Budget Adoption 2022-23
5000	**Services**			
5100	Subagreements for Services	$ 95,860	$ 158,720	$ 125,965
5200	Travel / Conference	981	1,000	1,000
5300	Dues / Memberships	-	-	-
5400	Insurance	-	-	-
5500	Operations / Housekeeping	-	-	-
5600	Rentals, Leases, Repairs	-	-	-
5700	Direct Costs Transfers	-	-	-
5800	Professional Consulting Svcs	70,319	85,250	155,898
5900	Communications	177	600	200
	TOTAL	**$ 167,337**	**$ 245,570**	**$ 283,063**

CAEP, Resource 6391 includes Contra Costa Adult School & Contra Costa County Adult Education Consortium Common Cost Funds

CHILD DEVELOPMENT - FUND 12
EXPENDITURES BY MAJOR OBJECT
2022-23

Object		Actual 2020-21	Projected 2021-22	Budget Adoption 2022-23
Revenues:				
8010-8099	LCFF	$ -	$ -	$ -
8100-8299	Federal Revenues	835,738	766,968	666,290
8300-8599	State Revenues	1,599,532	1,014,095	1,043,164
8600-8799	Local Revenues	209	-	-
8800-8899	Other Sources	443,903	470,957	456,088
8980-8999	Contributions	-	-	-
	TOTAL	**$ 2,879,381**	**$ 2,252,020**	**$ 2,165,542**
Expenses:				
1000-1999	Certificated Salaries	$ 140,197	$ 153,724	$ 134,299
2000-2999	Classified Salaries	440,259	394,986	398,403
3000-3999	Employee Benefits	277,329	284,643	313,075
4000-4999	Books & Supplies	17,603	13,223	11,808
5000-5999	Services	1,811,543	1,281,408	1,186,730
6000-6999	Capital Outlay	-	-	-
7300-7399	Inter-Program Charges	192,450	124,036	121,227
7400-7499	Other Outgo	-	-	-
	TOTAL	**$ 2,879,381**	**$ 2,252,020**	**$ 2,165,542**

		Actual 2020-21	Projected 2021-22	Budget Adoption 2022-23
5000	**Services**			
5100	Subagreements for Services	$ -	$ 444,586	$ 400,606
5200	Travel / Conference	1,185	7,041	6,203
5300	Dues / Memberships	445	408	408
5400	Insurance	-	-	-
5500	Operations / Housekeeping	-	-	-
5600	Rentals, Leases, Repairs	-	-	-
5700	Direct Costs Transfers	-	-	-
5800	Professional Consulting Svcs	1,806,037	826,813	776,353
5900	Communications	3,876	2,560	3,160
	TOTAL	**$ 1,811,543**	**$ 1,281,408**	**$ 1,186,730**

Includes CPIN MOU with Sacramento COE, Resource 6106 - QCC PDG-R grant; First 5 Impact; 5035 - QCC Workforce Pathways; 5035- QCC Block Grant; 5055 - LPC; 6127- QRIS CSPP

SACS FORMS

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:

Place: Contra Costa COE

Date: June 15, 2022

Time:

Adoption Date: June 15, 2022

Signed:

Clerk/Secretary of the County Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Cindy Peterson

Title: Director, Internal Business

Telephone: 925-942-3318

E-mail: cpeterson@cccoe.k12.ca.us

To update our mailing database, please complete the following:

Superintendent's Name: Lynn Mackey

Chief Business Official's Name: Denise Porterfield

CBO's Title: Deputy Superintendent

CBO's Telephone: 925-942-3310

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1a	Average Daily Attendance (ADA) - County Operations Grant	Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.		X
1b	ADA - County Programs	Projected ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.	X	
CRITERIA AND STANDARDS (continued)			**Met**	**Not Met**
2	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.		X
4a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	

4b	Other Expenditures	Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
5	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
7	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X

		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 15, 2022	
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

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:

Contra Costa County Schools Insurance Group

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

Signed

Date of Meeting: Jun 15, 2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Cindy Peterson
Title:	Director, Internal Business
Telephone:	925-942-3318
E-mail:	cpeterson@cccoe.k12.ca.us

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	58.02	58.02	58.02	58.00	58.00	58.00
c. Probation Referred, On Probation or Parole,Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	58.02	58.02	58.02	58.00	58.00	58.00
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	187.49	187.49	187.49	180.00	180.00	180.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	9.90	9.90	9.90	9.00	9.00	9.00
e. Other County Operated Programs:Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund(Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	197.39	197.39	197.39	189.00	189.00	189.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	255.41	255.41	255.41	247.00	247.00	247.00
4. Adults in Correctional Facilities	141.99	141.99	141.99	140.00	140.00	140.00
5. County Operations Grant ADA	157,527.33	157,527.33	157,527.33	157,553.00	157,553.00	157,553.00
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.00
6. Charter School County Program Alternative Education 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	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	17.56	17.56	17.56	10.00	10.00	10.00

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	17.56	17.56	17.56	10.00	10.00	10.00
7. Charter School Funded County Program ADA						
a. County Community Schools	58.02	58.02	58.02	77.00	77.00	77.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	58.02	58.02	58.02	77.00	77.00	77.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	75.58	75.58	75.58	87.00	87.00	87.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	75.58	75.58	75.58	87.00	87.00	87.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	26,674,415.00	1,148,173.00	27,822,588.00	26,655,800.00	1,148,173.00	27,803,973.00	-0.1%
2) Federal Revenue		8100-8299	0.00	9,985,192.00	9,985,192.00	0.00	11,816,913.00	11,816,913.00	18.3%
3) Other State Revenue		8300-8599	624,567.00	14,056,605.00	14,681,172.00	595,297.00	13,000,544.00	13,595,841.00	-7.4%
4) Other Local Revenue		8600-8799	2,949,240.00	20,518,419.00	23,467,659.00	3,035,140.00	22,218,680.00	25,253,820.00	7.6%
5) TOTAL, REVENUES			30,248,222.00	45,708,389.00	75,956,611.00	30,286,237.00	48,184,310.00	78,470,547.00	3.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	3,265,253.00	11,120,508.00	14,385,761.00	3,501,461.00	11,508,572.00	15,010,033.00	4.3%
2) Classified Salaries		2000-2999	7,808,033.00	9,867,835.00	17,675,868.00	8,521,792.00	10,646,938.00	19,168,730.00	8.4%
3) Employee Benefits		3000-3999	6,095,824.00	12,076,699.00	18,172,523.00	6,959,393.00	13,638,530.00	20,597,923.00	13.3%
4) Books and Supplies		4000-4999	338,053.00	1,267,903.00	1,605,956.00	337,674.00	3,849,195.00	4,186,869.00	160.7%
5) Services and Other Operating Expenditures		5000-5999	6,683,123.00	14,879,968.00	21,563,091.00	7,365,499.00	13,941,398.00	21,306,897.00	-1.2%
6) Capital Outlay		6000-6999	591,621.00	1,845,420.00	2,437,041.00	1,291,650.00	740,000.00	2,031,650.00	-16.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	348,512.00	345,496.00	694,008.00	268,755.00	339,895.00	608,650.00	-12.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,027,285.00)	3,517,302.00	(509,983.00)	(4,181,617.00)	3,675,397.00	(506,220.00)	-0.7%
9) TOTAL, EXPENDITURES			21,103,134.00	54,921,131.00	76,024,265.00	24,064,607.00	58,339,925.00	82,404,532.00	8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,145,088.00	(9,212,742.00)	(67,654.00)	6,221,630.00	(10,155,615.00)	(3,933,985.00)	5,714.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,760,954.00	2,443.00	5,763,397.00	5,669,949.00	2,443.00	5,672,392.00	-1.6%
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	(6,989,365.00)	6,989,365.00	0.00	(5,360,000.00)	5,360,000.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,750,319.00)	6,986,922.00	(5,763,397.00)	(11,029,949.00)	5,357,557.00	(5,672,392.00)	-1.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,605,231.00)	(2,225,820.00)	(5,831,051.00)	(4,808,319.00)	(4,798,058.00)	(9,606,377.00)	64.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,024,123.45	20,150,801.46	36,174,924.91	12,418,892.45	17,924,981.46	30,343,873.91	-16.1%
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)			16,024,123.45	20,150,801.46	36,174,924.91	12,418,892.45	17,924,981.46	30,343,873.91	-16.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,024,123.45	20,150,801.46	36,174,924.91	12,418,892.45	17,924,981.46	30,343,873.91	-16.1%
2) Ending Balance, June 30 (E + F1e)			12,418,892.45	17,924,981.46	30,343,873.91	7,610,573.45	13,126,923.46	20,737,496.91	-31.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	17,924,981.46	17,924,981.46	0.00	13,126,923.53	13,126,923.53	-26.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	4,136,269.00	0.00	4,136,269.00	2,022,261.00	0.00	2,022,261.00	-51.1%
Printer & Copier Solutions	0000	9760	*178,293.00*		*178,293.00*			*0.00*	
HR Safety Incentives	0000	9760	*25,145.00*		*25,145.00*			*0.00*	
Differentiated Assistance	0000	9760	*2,726,720.00*		*2,726,720.00*			*0.00*	
MAA - Student Programs	0000	9760	*290,422.00*		*290,422.00*			*0.00*	
MAA & LEA Billing	0000	9760	*170,791.00*		*170,791.00*			*0.00*	
Court School	0000	9760	*490,000.00*		*490,000.00*			*0.00*	
Court & Community School Tier 3	0000	9760	*179,030.00*		*179,030.00*			*0.00*	
Student Programs Tier 3	0000	9760	*75,868.00*		*75,868.00*			*0.00*	
Printer & Copier Solutions	0000	9760			*0.00*	*208,793.00*		*208,793.00*	
HR Safety Incentives	0000	9760			*0.00*	*23,145.00*		*23,145.00*	
Differentiated Assistance	0000	9760			*0.00*	*561,833.00*		*561,833.00*	
MAA - Student Programs	0000	9760			*0.00*	*318,357.00*		*318,357.00*	
MAA & LEA Billing	0000	9760			*0.00*	*165,235.00*		*165,235.00*	
Court School	0000	9760			*0.00*	*490,000.00*		*490,000.00*	
Court & Community School Tier 3	0000	9760			*0.00*	*179,030.00*		*179,030.00*	
Student Programs Tier 3	0000	9760			*0.00*	*75,868.00*		*75,868.00*	

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
d) Assigned									
Other Assignments		9780	3,500,000.00	0.00	3,500,000.00	634,040.45	0.00	634,040.45	-81.9%
Reserve for Litigation	0000	9780	*1,000,000.00*		*1,000,000.00*			*0.00*	
Reserve for Future Expenditures	0000	9780	*2,500,000.00*		*2,500,000.00*			*0.00*	
Reserve for Litigation	0000	9780			*0.00*	*634,040.45*		*634,040.45*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,561,456.00	0.00	4,561,456.00	4,944,272.00	0.00	4,944,272.00	8.4%
Unassigned/Unappropriated Amount		9790	211,167.45	0.00	211,167.45	0.00	(.07)	(.07)	-100.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
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	0.00	0.00	0.00				
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	0.00	0.00	0.00				
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	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
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	0.00	0.00	0.00				
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	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
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)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	12,207,452.00	0.00	12,207,452.00	11,624,390.00	0.00	11,624,390.00	-4.8%
Education Protection Account State Aid - Current Year		8012	31,680.00	0.00	31,680.00	13,604.00	0.00	13,604.00	-57.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	208,033.00	0.00	208,033.00	206,293.00	0.00	206,293.00	-0.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,606.00	0.00	1,606.00	1,483.00	0.00	1,483.00	-7.7%
County & District Taxes									
Secured Roll Taxes		8041	33,415,615.00	0.00	33,415,615.00	34,540,334.00	0.00	34,540,334.00	3.4%
Unsecured Roll Taxes		8042	1,001,744.00	0.00	1,001,744.00	1,059,990.00	0.00	1,059,990.00	5.8%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	698,497.00	0.00	698,497.00	599,428.00	0.00	599,428.00	-14.2%
Education Revenue Augmentation Fund (ERAF)		8045	983,761.00	0.00	983,761.00	983,761.00	0.00	983,761.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	500,857.00	0.00	500,857.00	603,212.00	0.00	603,212.00	20.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			49,049,245.00	0.00	49,049,245.00	49,632,495.00	0.00	49,632,495.00	1.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,048,277.00)		(1,048,277.00)	(1,066,353.00)		(1,066,353.00)	1.7%
All Other LCFF Transfers - Current Year	All Other	8091	(31,680.00)	1,079,957.00	1,048,277.00	(13,604.00)	1,079,957.00	1,066,353.00	1.7%
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	(21,294,873.00)	68,216.00	(21,226,657.00)	(21,896,738.00)	68,216.00	(21,828,522.00)	2.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			26,674,415.00	1,148,173.00	27,822,588.00	26,655,800.00	1,148,173.00	27,803,973.00	-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	28,832.00	28,832.00	0.00	28,832.00	28,832.00	0.0%
Special Education Discretionary Grants		8182	0.00	187,139.00	187,139.00	0.00	180,983.00	180,983.00	-3.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	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		800,405.00	800,405.00		808,542.00	808,542.00	1.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		9,959.00	9,959.00		9,779.00	9,779.00	-1.8%
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		2,691,335.00	2,691,335.00		2,759,354.00	2,759,354.00	2.5%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	6,267,522.00	6,267,522.00	0.00	8,029,423.00	8,029,423.00	28.1%
TOTAL, FEDERAL REVENUE			0.00	9,985,192.00	9,985,192.00	0.00	11,816,913.00	11,816,913.00	18.3%
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	1,110,189.00	1,110,189.00	0.00	1,110,189.00	1,110,189.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	90,567.00	22,950.00	113,517.00	61,297.00	24,444.00	85,741.00	-24.5%
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		7,278.00	7,278.00		0.00	0.00	-100.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		1,866,591.00	1,866,591.00		1,886,335.00	1,886,335.00	1.1%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Grant Program	6387	8590		3,156,355.00	3,156,355.00		3,265,172.00	3,265,172.00	3.4%
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	334,000.00	7,893,242.00	8,227,242.00	334,000.00	6,714,404.00	7,048,404.00	-14.3%
TOTAL, OTHER STATE REVENUE			624,567.00	14,056,605.00	14,681,172.00	595,297.00	13,000,544.00	13,595,841.00	-7.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	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	19,685.00	0.00	19,685.00	19,685.00	0.00	19,685.00	0.0%
Interest		8660	155,000.00	0.00	155,000.00	155,000.00	0.00	155,000.00	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	1,826,995.00	13,022,719.00	14,849,714.00	1,876,995.00	14,324,745.00	16,201,740.00	9.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	919,497.00	919,497.00	0.00	788,500.00	788,500.00	-14.2%
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	947,560.00	4,194,804.00	5,142,364.00	983,460.00	4,552,098.00	5,535,558.00	7.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	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		2,381,399.00	2,381,399.00		2,553,337.00	2,553,337.00	7.2%
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			2,949,240.00	20,518,419.00	23,467,659.00	3,035,140.00	22,218,680.00	25,253,820.00	7.6%
TOTAL, REVENUES			30,248,222.00	45,708,389.00	75,956,611.00	30,286,237.00	48,184,310.00	78,470,547.00	3.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	987,989.00	6,336,250.00	7,324,239.00	869,564.00	6,729,929.00	7,599,493.00	3.8%
Certificated Pupil Support Salaries		1200	167,891.00	2,242,349.00	2,410,240.00	174,807.00	2,017,472.00	2,192,279.00	-9.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Certificated Supervisors' and Administrators' Salaries		1300	2,062,973.00	2,225,296.00	4,288,269.00	2,420,690.00	2,442,757.00	4,863,447.00	13.4%
Other Certificated Salaries		1900	46,400.00	316,613.00	363,013.00	36,400.00	318,414.00	354,814.00	-2.3%
TOTAL, CERTIFICATED SALARIES			3,265,253.00	11,120,508.00	14,385,761.00	3,501,461.00	11,508,572.00	15,010,033.00	4.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	0.00	4,915,343.00	4,915,343.00	0.00	5,338,840.00	5,338,840.00	8.6%
Classified Support Salaries		2200	304,925.00	1,904,830.00	2,209,755.00	308,369.00	2,434,721.00	2,743,090.00	24.1%
Classified Supervisors' and Administrators' Salaries		2300	2,567,942.00	618,370.00	3,186,312.00	3,178,062.00	658,766.00	3,836,828.00	20.4%
Clerical, Technical and Office Salaries		2400	4,857,666.00	1,540,329.00	6,397,995.00	4,958,861.00	1,563,467.00	6,522,328.00	1.9%
Other Classified Salaries		2900	77,500.00	888,963.00	966,463.00	76,500.00	651,144.00	727,644.00	-24.7%
TOTAL, CLASSIFIED SALARIES			7,808,033.00	9,867,835.00	17,675,868.00	8,521,792.00	10,646,938.00	19,168,730.00	8.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	585,356.00	3,177,258.00	3,762,614.00	705,434.00	3,477,474.00	4,182,908.00	11.2%
PERS		3201-3202	1,688,136.00	2,090,898.00	3,779,034.00	2,068,861.00	2,588,472.00	4,657,333.00	23.2%
OASDI/Medicare/Alternative		3301-3302	618,349.00	931,493.00	1,549,842.00	671,268.00	978,785.00	1,650,053.00	6.5%
Health and Welfare Benefits		3401-3402	2,423,012.00	4,480,454.00	6,903,466.00	2,709,685.00	5,211,007.00	7,920,692.00	14.7%
Unemployment Insurance		3501-3502	107,998.00	106,707.00	214,705.00	111,791.00	110,327.00	222,118.00	3.5%
Workers' Compensation		3601-3602	285,618.00	546,157.00	831,775.00	270,929.00	501,517.00	772,446.00	-7.1%
OPEB, Allocated		3701-3702	336,830.00	623,922.00	960,752.00	359,869.00	657,342.00	1,017,211.00	5.9%
OPEB, Active Employees		3751-3752	19,058.00	39,884.00	58,942.00	20,403.00	42,036.00	62,439.00	5.9%
Other Employee Benefits		3901-3902	31,467.00	79,926.00	111,393.00	41,153.00	71,570.00	112,723.00	1.2%
TOTAL, EMPLOYEE BENEFITS			6,095,824.00	12,076,699.00	18,172,523.00	6,959,393.00	13,638,530.00	20,597,923.00	13.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,000.00	3,000.00	4,000.00	1,000.00	0.00	1,000.00	-75.0%
Books and Other Reference Materials		4200	31,925.00	60,775.00	92,700.00	31,925.00	24,000.00	55,925.00	-39.7%
Materials and Supplies		4300	212,833.00	844,676.00	1,057,509.00	210,446.00	3,146,973.00	3,357,419.00	217.5%
Noncapitalized Equipment		4400	92,295.00	356,852.00	449,147.00	94,303.00	675,550.00	769,853.00	71.4%
Food		4700	0.00	2,600.00	2,600.00	0.00	2,672.00	2,672.00	2.8%
TOTAL, BOOKS AND SUPPLIES			338,053.00	1,267,903.00	1,605,956.00	337,674.00	3,849,195.00	4,186,869.00	160.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	2,745,552.00	7,433,922.00	10,179,474.00	2,750,000.00	7,382,811.00	10,132,811.00	-0.5%
Travel and Conferences		5200	203,750.00	290,214.00	493,964.00	236,424.00	300,519.00	536,943.00	8.7%
Dues and Memberships		5300	59,580.00	8,424.00	68,004.00	56,480.00	8,008.00	64,488.00	-5.2%
Insurance		5400 - 5450	350,000.00	0.00	350,000.00	320,000.00	0.00	320,000.00	-8.6%
Operations and Housekeeping Services		5500	70,400.00	230,914.00	301,314.00	73,400.00	229,431.00	302,831.00	0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	130,550.00	447,326.00	577,876.00	131,550.00	448,810.00	580,360.00	0.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,949,970.00	6,322,490.00	9,272,460.00	3,618,221.00	5,446,031.00	9,064,252.00	-2.2%
Communications		5900	173,321.00	146,678.00	319,999.00	179,424.00	125,788.00	305,212.00	-4.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,683,123.00	14,879,968.00	21,563,091.00	7,365,499.00	13,941,398.00	21,306,897.00	-1.2%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	485,000.00	485,000.00	0.00	200,000.00	200,000.00	-58.8%
Buildings and Improvements of Buildings		6200	10,000.00	1,290,420.00	1,300,420.00	0.00	440,000.00	440,000.00	-66.2%
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	581,621.00	70,000.00	651,621.00	1,291,650.00	100,000.00	1,391,650.00	113.6%
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			591,621.00	1,845,420.00	2,437,041.00	1,291,650.00	740,000.00	2,031,650.00	-16.6%
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	269,512.00	0.00	269,512.00	189,100.00	0.00	189,100.00	-29.8%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	74,655.00	0.00	74,655.00	74,655.00	0.00	74,655.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	81,815.00	81,815.00	0.00	65,813.00	65,813.00	-19.6%
Other Debt Service - Principal		7439	4,345.00	263,681.00	268,026.00	5,000.00	274,082.00	279,082.00	4.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			348,512.00	345,496.00	694,008.00	268,755.00	339,895.00	608,650.00	-12.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,517,302.00)	3,517,302.00	0.00	(3,675,397.00)	3,675,397.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(509,983.00)	0.00	(509,983.00)	(506,220.00)	0.00	(506,220.00)	-0.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,027,285.00)	3,517,302.00	(509,983.00)	(4,181,617.00)	3,675,397.00	(506,220.00)	-0.7%
TOTAL, EXPENDITURES			21,103,134.00	54,921,131.00	76,024,265.00	24,064,607.00	58,339,925.00	82,404,532.00	8.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	4,200,000.00	0.00	4,200,000.00	4,200,000.00	0.00	4,200,000.00	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	1,560,954.00	2,443.00	1,563,397.00	1,469,949.00	2,443.00	1,472,392.00	-5.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,760,954.00	2,443.00	5,763,397.00	5,669,949.00	2,443.00	5,672,392.00	-1.6%
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	(7,318,671.00)	7,318,671.00	0.00	(5,793,039.00)	5,793,039.00	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)	
Contributions from Restricted Revenues		8990	329,306.00	(329,306.00)	0.00	433,039.00	(433,039.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,989,365.00)	6,989,365.00	0.00	(5,360,000.00)	5,360,000.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(12,750,319.00)	6,986,922.00	(5,763,397.00)	(11,029,949.00)	5,357,557.00	(5,672,392.00)	-1.6%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	26,674,415.00	1,148,173.00	27,822,588.00	26,655,800.00	1,148,173.00	27,803,973.00	-0.1%
2) Federal Revenue		8100-8299	0.00	9,985,192.00	9,985,192.00	0.00	11,816,913.00	11,816,913.00	18.3%
3) Other State Revenue		8300-8599	624,567.00	14,056,605.00	14,681,172.00	595,297.00	13,000,544.00	13,595,841.00	-7.4%
4) Other Local Revenue		8600-8799	2,949,240.00	20,518,419.00	23,467,659.00	3,035,140.00	22,218,680.00	25,253,820.00	7.6%
5) TOTAL, REVENUES			30,248,222.00	45,708,389.00	75,956,611.00	30,286,237.00	48,184,310.00	78,470,547.00	3.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,640,756.00	26,644,458.00	29,285,214.00	2,576,311.00	28,264,538.00	30,840,849.00	5.3%
2) Instruction - Related Services	2000-2999		3,639,503.00	10,065,112.00	13,704,615.00	4,027,557.00	10,398,447.00	14,426,004.00	5.3%
3) Pupil Services	3000-3999		2,482,129.00	6,925,409.00	9,407,538.00	2,492,740.00	9,202,092.00	11,694,832.00	24.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		555,410.00	0.00	555,410.00	560,966.00	0.00	560,966.00	1.0%
7) General Administration	7000-7999		9,990,749.00	6,038,609.00	16,029,358.00	12,665,416.00	6,279,015.00	18,944,431.00	18.2%
8) Plant Services	8000-8999		1,446,075.00	4,902,047.00	6,348,122.00	1,472,862.00	3,855,938.00	5,328,800.00	-16.1%
9) Other Outgo	9000-9999	Except 7600-7699	348,512.00	345,496.00	694,008.00	268,755.00	339,895.00	608,650.00	-12.3%
10) TOTAL, EXPENDITURES			21,103,134.00	54,921,131.00	76,024,265.00	24,064,607.00	58,339,925.00	82,404,532.00	8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,145,088.00	(9,212,742.00)	(67,654.00)	6,221,630.00	(10,155,615.00)	(3,933,985.00)	5,714.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,760,954.00	2,443.00	5,763,397.00	5,669,949.00	2,443.00	5,672,392.00	-1.6%
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	(6,989,365.00)	6,989,365.00	0.00	(5,360,000.00)	5,360,000.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,750,319.00)	6,986,922.00	(5,763,397.00)	(11,029,949.00)	5,357,557.00	(5,672,392.00)	-1.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,605,231.00)	(2,225,820.00)	(5,831,051.00)	(4,808,319.00)	(4,798,058.00)	(9,606,377.00)	64.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,024,123.45	20,150,801.46	36,174,924.91	12,418,892.45	17,924,981.46	30,343,873.91	-16.1%
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)			16,024,123.45	20,150,801.46	36,174,924.91	12,418,892.45	17,924,981.46	30,343,873.91	-16.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,024,123.45	20,150,801.46	36,174,924.91	12,418,892.45	17,924,981.46	30,343,873.91	-16.1%
2) Ending Balance, June 30 (E + F1e)			12,418,892.45	17,924,981.46	30,343,873.91	7,610,573.45	13,126,923.46	20,737,496.91	-31.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	17,924,981.46	17,924,981.46	0.00	13,126,923.53	13,126,923.53	-26.8%
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	4,136,269.00	0.00	4,136,269.00	2,022,261.00	0.00	2,022,261.00	-51.1%
Printer & Copier Solutions	0000	9760	*178,293.00*		*178,293.00*			*0.00*	
HR Safety Incentives	0000	9760	*25,145.00*		*25,145.00*			*0.00*	
Differentiated Assistance	0000	9760	*2,726,720.00*		*2,726,720.00*			*0.00*	
MAA - Student Programs	0000	9760	*290,422.00*		*290,422.00*			*0.00*	
MAA & LEA Billing	0000	9760	*170,791.00*		*170,791.00*			*0.00*	
Court School	0000	9760	*490,000.00*		*490,000.00*			*0.00*	
Court & Community School Tier 3	0000	9760	*179,030.00*		*179,030.00*			*0.00*	
Student Programs Tier 3	0000	9760	*75,868.00*		*75,868.00*			*0.00*	
Printer & Copier Solutions	0000	9760			*0.00*	*208,793.00*		*208,793.00*	
HR Safety Incentives	0000	9760			*0.00*	*23,145.00*		*23,145.00*	
Differentiated Assistance	0000	9760			*0.00*	*561,833.00*		*561,833.00*	
MAA - Student Programs	0000	9760			*0.00*	*318,357.00*		*318,357.00*	
MAA & LEA Billing	0000	9760			*0.00*	*165,235.00*		*165,235.00*	
Court School	0000	9760			*0.00*	*490,000.00*		*490,000.00*	
Court & Community School Tier 3	0000	9760			*0.00*	*179,030.00*		*179,030.00*	

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)	
Student Programs Tier 3	0000	9760			*0.00*	*75,868.00*		*75,868.00*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	3,500,000.00	0.00	3,500,000.00	634,040.45	0.00	634,040.45	-81.9%
Reserve for Litigation	0000	9780	*1,000,000.00*		*1,000,000.00*			*0.00*	
Reserve for Future Expenditures	0000	9780	*2,500,000.00*		*2,500,000.00*			*0.00*	
Reserve for Litigation	0000	9780			*0.00*	*634,040.45*		*634,040.45*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,561,456.00	0.00	4,561,456.00	4,944,272.00	0.00	4,944,272.00	8.4%
Unassigned/Unappropriated Amount		9790	211,167.45	0.00	211,167.45	0.00	(.07)	(.07)	-100.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	72.45	.45
5640		.02	.02
6015	Adults in Correctional Facilities	587,404.18	567,751.18
6266	Educator Effectiveness, FY 2021-22	688,353.00	0.00
6300	Lottery: Instructional Materials	201,241.24	112,105.24
6371	CalWORKs for ROCP or Adult Education	48,102.00	0.00
6500	Special Education	1,641,048.73	144,976.73
7311	Classified School Employee Professional Development Block Grant	31,344.79	21,289.79
7425	Expanded Learning Opportunities (ELO) Grant	294,715.93	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	144,449.10	.10
7810	Other Restricted State	197,695.36	184,545.36
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,734,050.44	1,632,072.44
9010	Other Restricted Local	12,356,504.22	10,464,182.22
Total, Restricted Balance		17,924,981.46	13,126,923.53

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	684,098.00	1,029,234.00	50.5%
2) Federal Revenue		8100-8299	1,134,794.00	966,415.00	-14.8%
3) Other State Revenue		8300-8599	267,082.00	595,835.00	123.1%
4) Other Local Revenue		8600-8799	269,512.00	189,100.00	-29.8%
5) TOTAL, REVENUES			2,355,486.00	2,780,584.00	18.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,321,106.00	1,380,571.00	4.5%
2) Classified Salaries		2000-2999	607,950.00	821,568.00	35.1%
3) Employee Benefits		3000-3999	1,126,854.00	1,370,016.00	21.6%
4) Books and Supplies		4000-4999	83,001.00	91,497.00	10.2%
5) Services and Other Operating Expenditures		5000-5999	447,833.00	238,651.00	-46.7%
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	353,157.00	350,673.00	-0.7%
9) TOTAL, EXPENDITURES			3,939,901.00	4,252,976.00	7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,584,415.00)	(1,472,392.00)	-7.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,563,397.00	1,472,392.00	-5.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,563,397.00	1,472,392.00	-5.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,018.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	531,459.42	510,441.42	-4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			531,459.42	510,441.42	-4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			531,459.42	510,441.42	-4.0%
2) Ending Balance, June 30 (E + F1e)			510,441.42	510,441.42	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	10,441.42	10,441.42	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	500,000.00	500,000.00	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		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	429,946.00	838,142.00	94.9%
Education Protection Account State Aid - Current Year		8012	11,046.00	15,400.00	39.4%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	243,106.00	175,692.00	-27.7%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			684,098.00	1,029,234.00	50.5%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	957,247.00	935,321.00	-2.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	177,547.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	31,094.00	New
TOTAL, FEDERAL REVENUE			1,134,794.00	966,415.00	-14.8%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,918.00	4,384.00	50.2%
Lottery - Unrestricted and Instructional Materials		8560	14,528.00	19,054.00	31.2%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive					
Grant Program	6387	8590	0.00	73,463.00	New
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	249,636.00	498,934.00	99.9%
TOTAL, OTHER STATE REVENUE			267,082.00	595,835.00	123.1%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From					
Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	269,512.00	189,100.00	-29.8%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			269,512.00	189,100.00	-29.8%
TOTAL, REVENUES			2,355,486.00	2,780,584.00	18.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	875,202.00	944,539.00	7.9%
Certificated Pupil Support Salaries		1200	124,456.00	114,585.00	-7.9%
Certificated Supervisors' and Administrators' Salaries		1300	321,448.00	321,447.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,321,106.00	1,380,571.00	4.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	216,890.00	279,754.00	29.0%
Classified Support Salaries		2200	292,867.00	379,186.00	29.5%
Classified Supervisors' and Administrators' Salaries		2300	28,544.00	12,433.00	-56.4%
Clerical, Technical and Office Salaries		2400	69,649.00	150,195.00	115.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			607,950.00	821,568.00	35.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	343,899.00	376,951.00	9.6%
PERS		3201-3202	156,829.00	228,369.00	45.6%
OASDI/Medicare/Alternative		3301-3302	70,176.00	88,138.00	25.6%
Health and Welfare Benefits		3401-3402	425,563.00	534,382.00	25.6%
Unemployment Insurance		3501-3502	9,548.00	11,011.00	15.3%
Workers' Compensation		3601-3602	49,382.00	49,735.00	0.7%
OPEB, Allocated		3701-3702	57,301.00	66,064.00	15.3%
OPEB, Active Employees		3751-3752	4,341.00	4,814.00	10.9%
Other Employee Benefits		3901-3902	9,815.00	10,552.00	7.5%
TOTAL, EMPLOYEE BENEFITS			1,126,854.00	1,370,016.00	21.6%
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	77,301.00	90,297.00	16.8%
Noncapitalized Equipment		4400	5,700.00	1,200.00	-78.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			83,001.00	91,497.00	10.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	16,000.00	9,000.00	-43.8%
Dues and Memberships		5300	300.00	300.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	36,800.00	36,800.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	41,000.00	41,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	332,733.00	130,551.00	-60.8%
Communications		5900	21,000.00	21,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			447,833.00	238,651.00	-46.7%
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%
Books and Media for New School Libraries					
or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict					
Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
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%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	353,157.00	350,673.00	-0.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			353,157.00	350,673.00	-0.7%
TOTAL, EXPENDITURES			3,939,901.00	4,252,976.00	7.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,563,397.00	1,472,392.00	-5.8%
(a) TOTAL, INTERFUND TRANSFERS IN			1,563,397.00	1,472,392.00	-5.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
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					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
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)			1,563,397.00	1,472,392.00	-5.8%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	684,098.00	1,029,234.00	50.5%
2) Federal Revenue		8100-8299	1,134,794.00	966,415.00	-14.8%
3) Other State Revenue		8300-8599	267,082.00	595,835.00	123.1%
4) Other Local Revenue		8600-8799	269,512.00	189,100.00	-29.8%
5) TOTAL, REVENUES			2,355,486.00	2,780,584.00	18.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,134,405.00	2,199,283.00	3.0%
2) Instruction - Related Services	2000-2999		675,638.00	797,705.00	18.1%
3) Pupil Services	3000-3999		577,297.00	658,584.00	14.1%
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		353,157.00	350,673.00	-0.7%
8) Plant Services	8000-8999		199,404.00	246,731.00	23.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,939,901.00	4,252,976.00	7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,584,415.00)	(1,472,392.00)	-7.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,563,397.00	1,472,392.00	-5.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,563,397.00	1,472,392.00	-5.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,018.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	531,459.42	510,441.42	-4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			531,459.42	510,441.42	-4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			531,459.42	510,441.42	-4.0%
2) Ending Balance, June 30 (E + F1e)			510,441.42	510,441.42	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	10,441.42	10,441.42	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	500,000.00	500,000.00	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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	5.65	5.65
6300	Lottery: Instructional Materials	.46	.46
7425	Expanded Learning Opportunities (ELO) Grant	.21	.21
9010	Other Restricted Local	10,435.10	10,435.10
Total, Restricted Balance		10,441.42	10,441.42

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	982,193.00	1,034,545.00	5.3%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			982,193.00	1,034,545.00	5.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	192,341.00	195,714.00	1.8%
2) Classified Salaries		2000-2999	242,408.00	243,599.00	0.5%
3) Employee Benefits		3000-3999	267,315.00	295,979.00	10.7%
4) Books and Supplies		4000-4999	4,294.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	245,570.00	283,063.00	15.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	69,302.00	30,300.00	-56.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	32,790.00	34,320.00	4.7%
9) TOTAL, EXPENDITURES			1,054,020.00	1,082,975.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(71,827.00)	(48,430.00)	-32.6%
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)			(71,827.00)	(48,430.00)	-32.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	196,859.80	125,032.80	-36.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			196,859.80	125,032.80	-36.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			196,859.80	125,032.80	-36.5%
2) Ending Balance, June 30 (E + F1e)			125,032.80	76,602.80	-38.7%
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	125,032.80	76,602.80	-38.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from					
State Sources		8587	69,302.00	30,300.00	-56.3%
Adult Education Program	6391	8590	912,891.00	1,004,245.00	10.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			982,193.00	1,034,545.00	5.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			982,193.00	1,034,545.00	5.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	192,341.00	195,714.00	1.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			192,341.00	195,714.00	1.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	27,238.00	26,835.00	-1.5%
Classified Support Salaries		2200	82,224.00	82,224.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	71,333.00	71,333.00	0.0%
Other Classified Salaries		2900	61,613.00	63,207.00	2.6%
TOTAL, CLASSIFIED SALARIES			242,408.00	243,599.00	0.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	32,544.00	37,381.00	14.9%
PERS		3201-3202	55,535.00	61,801.00	11.3%
OASDI/Medicare/Alternative		3301-3302	21,607.00	21,746.00	0.6%
Health and Welfare Benefits		3401-3402	129,771.00	148,351.00	14.3%
Unemployment Insurance		3501-3502	2,174.00	2,197.00	1.1%
Workers' Compensation		3601-3602	11,240.00	9,922.00	-11.7%
OPEB, Allocated		3701-3702	13,042.00	13,179.00	1.1%
OPEB, Active Employees		3751-3752	900.00	900.00	0.0%
Other Employee Benefits		3901-3902	502.00	502.00	0.0%
TOTAL, EMPLOYEE BENEFITS			267,315.00	295,979.00	10.7%
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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	4,294.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			4,294.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	158,720.00	125,965.00	-20.6%
Travel and Conferences		5200	1,000.00	1,000.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	85,250.00	155,898.00	82.9%
Communications		5900	600.00	200.00	-66.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			245,570.00	283,063.00	15.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	69,302.00	30,300.00	-56.3%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	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)			69,302.00	30,300.00	-56.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	32,790.00	34,320.00	4.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			32,790.00	34,320.00	4.7%
TOTAL, EXPENDITURES			1,054,020.00	1,082,975.00	2.7%
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					
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	982,193.00	1,034,545.00	5.3%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			982,193.00	1,034,545.00	5.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		353,534.00	361,510.00	2.3%
2) Instruction - Related Services	2000-2999		362,079.00	287,559.00	-20.6%
3) Pupil Services	3000-3999		236,315.00	369,286.00	56.3%
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		32,790.00	34,320.00	4.7%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	69,302.00	30,300.00	-56.3%
10) TOTAL, EXPENDITURES			1,054,020.00	1,082,975.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(71,827.00)	(48,430.00)	-32.6%
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)			(71,827.00)	(48,430.00)	-32.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	196,859.80	125,032.80	-36.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			196,859.80	125,032.80	-36.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			196,859.80	125,032.80	-36.5%
2) Ending Balance, June 30 (E + F1e)			125,032.80	76,602.80	-38.7%
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	125,032.80	76,602.80	-38.7%
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
6391	Adult Education Program	125,032.80	76,602.80
Total, Restricted Balance		125,032.80	76,602.80

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	766,968.00	666,290.00	-13.1%
3) Other State Revenue		8300-8599	1,014,095.00	1,043,164.00	2.9%
4) Other Local Revenue		8600-8799	470,957.00	456,088.00	-3.2%
5) TOTAL, REVENUES			2,252,020.00	2,165,542.00	-3.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	153,724.00	134,299.00	-12.6%
2) Classified Salaries		2000-2999	394,986.00	398,403.00	0.9%
3) Employee Benefits		3000-3999	284,643.00	313,075.00	10.0%
4) Books and Supplies		4000-4999	13,223.00	11,808.00	-10.7%
5) Services and Other Operating Expenditures		5000-5999	1,281,408.00	1,186,730.00	-7.4%
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	124,036.00	121,227.00	-2.3%
9) TOTAL, EXPENDITURES			2,252,020.00	2,165,542.00	-3.8%
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	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			
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					
Child Nutrition Programs		8220	0.00	0.00	0.0%
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	766,968.00	666,290.00	-13.1%
TOTAL, FEDERAL REVENUE			766,968.00	666,290.00	-13.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,014,095.00	1,043,164.00	2.9%
TOTAL, OTHER STATE REVENUE			1,014,095.00	1,043,164.00	2.9%
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	470,957.00	456,088.00	-3.2%
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			470,957.00	456,088.00	-3.2%
TOTAL, REVENUES			2,252,020.00	2,165,542.00	-3.8%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	113,724.00	119,299.00	4.9%
Other Certificated Salaries		1900	40,000.00	15,000.00	-62.5%
TOTAL, CERTIFICATED SALARIES			153,724.00	134,299.00	-12.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	61,078.00	57,466.00	-5.9%
Classified Supervisors' and Administrators' Salaries		2300	113,077.00	106,156.00	-6.1%
Clerical, Technical and Office Salaries		2400	220,831.00	234,781.00	6.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			394,986.00	398,403.00	0.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	19,156.00	22,689.00	18.4%
PERS		3201-3202	88,261.00	100,588.00	14.0%
OASDI/Medicare/Alternative		3301-3302	32,404.00	32,434.00	0.1%
Health and Welfare Benefits		3401-3402	107,030.00	122,297.00	14.3%
Unemployment Insurance		3501-3502	2,756.00	2,672.00	-3.0%
Workers' Compensation		3601-3602	14,202.00	12,041.00	-15.2%
OPEB, Allocated		3701-3702	16,477.00	15,990.00	-3.0%
OPEB, Active Employees		3751-3752	975.00	982.00	0.7%
Other Employee Benefits		3901-3902	3,382.00	3,382.00	0.0%
TOTAL, EMPLOYEE BENEFITS			284,643.00	313,075.00	10.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	500.00	500.00	0.0%
Materials and Supplies		4300	12,723.00	11,308.00	-11.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,223.00	11,808.00	-10.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	444,586.00	400,606.00	-9.9%
Travel and Conferences		5200	7,041.00	6,203.00	-11.9%
Dues and Memberships		5300	408.00	408.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	826,813.00	776,353.00	-6.1%
Communications		5900	2,560.00	3,160.00	23.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,281,408.00	1,186,730.00	-7.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%

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	124,036.00	121,227.00	-2.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			124,036.00	121,227.00	-2.3%
TOTAL, EXPENDITURES			2,252,020.00	2,165,542.00	-3.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	766,968.00	666,290.00	-13.1%
3) Other State Revenue		8300-8599	1,014,095.00	1,043,164.00	2.9%
4) Other Local Revenue		8600-8799	470,957.00	456,088.00	-3.2%
5) TOTAL, REVENUES			2,252,020.00	2,165,542.00	-3.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		1,856,453.00	1,779,187.00	-4.2%
3) Pupil Services	3000-3999		271,531.00	265,128.00	-2.4%
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		124,036.00	121,227.00	-2.3%
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			2,252,020.00	2,165,542.00	-3.8%
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	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	15,000.00	15,000.00	0.0%
5) TOTAL, REVENUES			15,000.00	15,000.00	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)			15,000.00	15,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,700,000.00	1,700,000.00	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			1,700,000.00	1,700,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,715,000.00	1,715,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,626,192.67	9,341,192.67	22.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,626,192.67	9,341,192.67	22.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,626,192.67	9,341,192.67	22.5%
2) Ending Balance, June 30 (E + F1e)			9,341,192.67	11,056,192.67	18.4%
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	9,341,192.67	11,056,192.67	18.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	15,000.00	15,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	15,000.00	0.0%
TOTAL, REVENUES			15,000.00	15,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	1,700,000.00	1,700,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,700,000.00	1,700,000.00	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)			1,700,000.00	1,700,000.00	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	15,000.00	15,000.00	0.0%
5) TOTAL, REVENUES			15,000.00	15,000.00	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)			15,000.00	15,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,700,000.00	1,700,000.00	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			1,700,000.00	1,700,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,715,000.00	1,715,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,626,192.67	9,341,192.67	22.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,626,192.67	9,341,192.67	22.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,626,192.67	9,341,192.67	22.5%
2) Ending Balance, June 30 (E + F1e)			9,341,192.67	11,056,192.67	18.4%
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	9,341,192.67	11,056,192.67	18.4%
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	402.00	0.00	-100.0%
5) TOTAL, REVENUES			402.00	0.00	-100.0%
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	28,264.00	0.00	-100.0%
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			28,264.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,862.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,862.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,266.34	404.34	-98.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,266.34	404.34	-98.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,266.34	404.34	-98.6%
2) Ending Balance, June 30 (E + F1e)			404.34	404.34	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	404.34	404.34	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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		

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			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					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	402.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			402.00	0.00	-100.0%
TOTAL, REVENUES			402.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	28,264.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			28,264.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			28,264.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	402.00	0.00	-100.0%
5) TOTAL, REVENUES			402.00	0.00	-100.0%
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		28,264.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			28,264.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(27,862.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(27,862.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,266.34	404.34	-98.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,266.34	404.34	-98.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,266.34	404.34	-98.6%
2) Ending Balance, June 30 (E + F1e)			404.34	404.34	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	404.34	404.34	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
7710	State School Facilities Projects	404.34	404.34
Total, Restricted Balance		404.34	404.34

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	2,500,000.00	2,500,000.00	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			2,500,000.00	2,500,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,500,000.00	2,500,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	2,500,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,500,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	2,500,000.00	New
2) Ending Balance, June 30 (E + F1e)			2,500,000.00	5,000,000.00	100.0%
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	2,500,000.00	5,000,000.00	100.0%
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		

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			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					
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	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%

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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	2,500,000.00	2,500,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,500,000.00	2,500,000.00	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)			2,500,000.00	2,500,000.00	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	2,500,000.00	2,500,000.00	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			2,500,000.00	2,500,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			2,500,000.00	2,500,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	2,500,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,500,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	2,500,000.00	New
2) Ending Balance, June 30 (E + F1e)			2,500,000.00	5,000,000.00	100.0%
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	2,500,000.00	5,000,000.00	100.0%
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	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)		157,553.00	0.00%	157,553.00	0.00%	157,553.00
(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	26,655,800.00	0.47%	26,781,096.00	0.17%	26,826,401.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	595,297.00	0.00%	595,297.00	0.00%	595,297.00
4. Other Local Revenues	8600-8799	3,035,140.00	0.54%	3,051,573.00	0.80%	3,075,966.00
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	(5,360,000.00)	-6.95%	(4,987,611.00)	-47.31%	(2,627,826.00)
6. Total (Sum lines A1 thru A5c)		24,926,237.00	2.06%	25,440,355.00	9.55%	27,869,838.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,501,461.00		3,593,879.00
b. Step & Column Adjustment				92,418.00		35,883.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,501,461.00	2.64%	3,593,879.00	1.00%	3,629,762.00
2. Classified Salaries						
a. Base Salaries				8,521,792.00		8,607,912.00
b. Step & Column Adjustment				86,120.00		170,345.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,521,792.00	1.01%	8,607,912.00	1.98%	8,778,257.00
3. Employee Benefits	3000-3999	6,959,393.00	2.28%	7,117,802.00	2.28%	7,280,423.00
4. Books and Supplies	4000-4999	337,674.00	-21.66%	264,522.00	0.71%	266,397.00
5. Services and Other Operating Expenditures	5000-5999	7,365,499.00	-18.81%	5,980,192.00	17.59%	7,032,402.00
6. Capital Outlay	6000-6999	1,291,650.00	-38.71%	791,650.00	0.00%	791,650.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	268,755.00	8.02%	290,321.00	2.74%	298,273.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,181,617.00)	-9.55%	(3,782,398.00)	-0.92%	(3,747,655.00)
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	5,669,949.00	-35.27%	3,669,949.00	-13.62%	3,169,949.00
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)		29,734,556.00	-10.76%	26,533,829.00	3.64%	27,499,458.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,808,319.00)		(1,093,474.00)		370,380.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,418,892.45		7,610,573.45		6,517,099.45
2. Ending Fund Balance (Sum lines C and D1)		7,610,573.45		6,517,099.45		6,887,479.45
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	2,022,261.00		2,035,035.00		1,972,068.00
d. Assigned	9780	634,041.00		62,909.45		583,458.45
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,944,272.00		4,409,155.00		4,321,953.00
2. Unassigned/Unappropriated	9790	(.55)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,610,573.45		6,517,099.45		6,887,479.45
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,944,272.00		4,409,155.00		4,321,953.00
c. Unassigned/Unappropriated	9790	(.55)		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			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		4,944,271.45		4,409,155.00		4,321,953.00
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)
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 are based on School Services of California Dartboard, January 2022.						

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	1,148,173.00	0.13%	1,149,637.00	0.13%	1,151,101.00
2. Federal Revenues	8100-8299	11,816,913.00	-43.02%	6,733,297.00	-42.97%	3,840,169.00
3. Other State Revenues	8300-8599	13,000,544.00	-13.08%	11,300,323.00	-5.61%	10,666,843.00
4. Other Local Revenues	8600-8799	22,218,680.00	11.11%	24,687,181.00	11.03%	27,409,345.00
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	5,360,000.00	-6.95%	4,987,611.00	-47.31%	2,627,826.00
6. Total (Sum lines A1 thru A5c)		53,544,310.00	-8.75%	48,858,049.00	-6.47%	45,695,284.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,508,572.00		11,042,212.00
b. Step & Column Adjustment				0.00		
c. Cost-of-Living Adjustment						
d. Other Adjustments				(466,360.00)		(258,645.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,508,572.00	-4.05%	11,042,212.00	-2.34%	10,783,567.00
2. Classified Salaries						
a. Base Salaries				10,646,938.00		10,016,923.00
b. Step & Column Adjustment				0.00		
c. Cost-of-Living Adjustment						
d. Other Adjustments				(630,015.00)		(132,330.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,646,938.00	-5.92%	10,016,923.00	-1.32%	9,884,593.00
3. Employee Benefits	3000-3999	13,638,530.00	-13.30%	11,824,256.00	-1.12%	11,691,669.00
4. Books and Supplies	4000-4999	3,849,195.00	-60.21%	1,531,646.00	-6.66%	1,429,675.00
5. Services and Other Operating Expenditures	5000-5999	13,941,398.00	-14.93%	11,859,687.00	-18.37%	9,681,264.00
6. Capital Outlay	6000-6999	740,000.00	0.00%	740,000.00	0.00%	740,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	339,895.00	-1.71%	334,073.00	-1.81%	328,022.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,675,397.00	-10.94%	3,273,235.00	-3.33%	3,164,248.00
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	2,443.00	0.00%	2,443.00	0.00%	2,443.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		58,342,368.00	-13.23%	50,624,475.00	-5.77%	47,705,481.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,798,058.00)		(1,766,426.00)		(2,010,197.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		17,924,981.46		13,126,923.46		11,360,497.46
2. Ending Fund Balance (Sum lines C and D1)		13,126,923.46		11,360,497.46		9,350,300.46
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	13,126,923.53		11,360,497.46		9,350,300.46
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	(.07)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,126,923.46		11,360,497.46		9,350,300.46
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)

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.

Decreases in certificated and classified salaries are due to one-time funding ending or decreasing, and costs shifting to unrestricted resources. assumptions are based on School services of california dartboard, january 2022.

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)		157,553.00	0.00%	157,553.00	0.00%	157,553.00
(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	27,803,973.00	0.46%	27,930,733.00	0.17%	27,977,502.00
2. Federal Revenues	8100-8299	11,816,913.00	-43.02%	6,733,297.00	-42.97%	3,840,169.00
3. Other State Revenues	8300-8599	13,595,841.00	-12.51%	11,895,620.00	-5.33%	11,262,140.00
4. Other Local Revenues	8600-8799	25,253,820.00	9.84%	27,738,754.00	9.90%	30,485,311.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		78,470,547.00	-5.32%	74,298,404.00	-0.99%	73,565,122.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,010,033.00		14,636,091.00
b. Step & Column Adjustment				92,418.00		35,883.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(466,360.00)		(258,645.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,010,033.00	-2.49%	14,636,091.00	-1.52%	14,413,329.00
2. Classified Salaries						
a. Base Salaries				19,168,730.00		18,624,835.00
b. Step & Column Adjustment				86,120.00		170,345.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(630,015.00)		(132,330.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,168,730.00	-2.84%	18,624,835.00	0.20%	18,662,850.00
3. Employee Benefits	3000-3999	20,597,923.00	-8.04%	18,942,058.00	0.16%	18,972,092.00
4. Books and Supplies	4000-4999	4,186,869.00	-57.10%	1,796,168.00	-5.57%	1,696,072.00
5. Services and Other Operating Expenditures	5000-5999	21,306,897.00	-16.27%	17,839,879.00	-6.31%	16,713,666.00
6. Capital Outlay	6000-6999	2,031,650.00	-24.61%	1,531,650.00	0.00%	1,531,650.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	608,650.00	2.59%	624,394.00	0.30%	626,295.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(506,220.00)	0.58%	(509,163.00)	14.58%	(583,407.00)
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	5,672,392.00	-35.26%	3,672,392.00	-13.62%	3,172,392.00
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)		88,076,924.00	-12.40%	77,158,304.00	-2.53%	75,204,939.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(9,606,377.00)		(2,859,900.00)		(1,639,817.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		30,343,873.91		20,737,496.91		17,877,596.91
2. Ending Fund Balance (Sum lines C and D1)		20,737,496.91		17,877,596.91		16,237,779.91
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740	13,126,923.53		11,360,497.46		9,350,300.46
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	2,022,261.00		2,035,035.00		1,972,068.00
d. Assigned	9780	634,041.00		62,909.45		583,458.45
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,944,272.00		4,409,155.00		4,321,953.00
2. Unassigned/Unappropriated	9790	(.62)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		20,737,496.91		17,877,596.91		16,237,779.91
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,944,272.00		4,409,155.00		4,321,953.00
c. Unassigned/Unappropriated	9790	(.55)		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.07)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		4,944,271.38		4,409,155.00		4,321,953.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.61%		5.71%		5.75%

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?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		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)		88,076,924.00		77,158,304.00		75,204,939.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		88,076,924.00		77,158,304.00		75,204,939.00
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)		88,076,924.00		77,158,304.00		75,204,939.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,761,538.48		1,543,166.08		1,504,098.78
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)		2,240,000.00		2,240,000.00		2,240,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,240,000.00		2,240,000.00		2,240,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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):	157,553
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 Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2019-20)	170,413.00	169,780.31	0.37%	Met
Second Prior Year (2020-21)	170,332.00	169,780.31	0.32%	Met
First Prior Year (2021-22)	169,797.00	157,527.33	7.23%	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)

The decline in Estimated/Unaudited Actuals ADA from Original Budget is due to declining enrollment ADA actuals from 2021-22 P-1.

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

Explanation:
(required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

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

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

DATA ENTRY: All data are extracted or calculated.

	Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)			
Fiscal Year	County and Charter School 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 Schoo Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2019-20)	124.60	208.42	169,780.31	0.00
Second Prior Year (2020-21)	124.60	208.42	169,780.31	0.00
First Prior Year (2021-22)	58.02	197.39	157,527.33	0.00
Historical Average:	102.41	204.74	165,695.98	0.00
County Office's County Operated Programs ADA Standard:				
Budget Year (2022-23) (historical average plus 2%):	**104.45**	**208.84**	**169,009.90**	**0.00**
1st Subsequent Year (2023-24) (historical average plus 4%):	**106.50**	**212.93**	**172,323.82**	**0.00**
2nd Subsequent Year (2024-25) (historical average plus 6%):	**108.55**	**217.03**	**175,637.74**	**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)	58.00	189.00	157,553.00	0.00
1st Subsequent Year (2023-24)	58.00	189.00	157,553.00	0.00
2nd Subsequent Year (2024-25)	58.00	189.00	157,553.00	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: LCFF Revenue

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

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

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

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

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

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

		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
I. LCFF Funding		(2021-22)	(2022-23)	(2023-24)	(2024-25)
a.	COE funded at Target LCFF				
a1.	COE Operations Grant	N/A	N/A	N/A	N/A
a2.	COE Alternative Education Grant	N/A	N/A	N/A	N/A

b.	COE funded at Hold Harmless LCFF	21,550,615.00	21,622,203.00	21,620,497.00	21,620,497.00
c.	Charter Funded County Program				
c1.	LCFF Entitlement	0.00			
d.	Total LCFF				
	(Sum of a or b, and c)	21,550,615.00	21,622,203.00	21,620,497.00	21,620,497.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded)				
	(Form A, line B5 and Criterion 1B-2)	157,527.33	157.553.00	157,553.00	157,553.00
b.	Prior Year ADA (Funded)		157,527.33	157,553.00	157,553.00
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)	21,550,615.00	21,622,203.00	21,620,497.00
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		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
Step 1 - Change in Population		(2021-22)	(2022-23)	(2023-24)	(2024-25)
a.	ADA (Funded) (Form A, lines				
	B1d, C2d, and Criterion 1B-2)	58.02	58.00	58.00	58.00
b.	Prior Year ADA (Funded)		58.02	58.00	58.00
c.	Difference (Step 1a minus Step 1b)		(.02)	0.00	0.00
d.	Percent Change Due to Population				
	(Step 1c divided by Step 1b)		-0.03%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding		21,550,615.00	21,622,203.00	21,620,497.00

	(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)	-0.03%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	100.00%	100.00%	100.00%
c.	Weighted Percent change (Step 3a x Step 3b)	-0.03%	0.00%	0.00%

IV. Charter Funded County Program

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, line C3f)	0.00	0	0.00	0.00
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	0.00%	0.00%	0.00%
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

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
a.	Total weighted percent change (Step 3c in sections II, III and IV)	-0.03%	0.00%	0.00%
	LCFF Revenue Standard (line V-a, plus/minus 1%):	**-1.03% to 0.97%**	**-1.00% to 1.00%**	**-1.00% to 1.00%**

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

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

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

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected local property taxes (Form 01, Objects 8021 - 8089)	36,810,113.00	37,994,501.00	38,994,501.00	38,994,501.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		**N/A**	**N/A**	**N/A**

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

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

		Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	49,049,245.00	49,632,495.00	49,632,495.00	49,632,495.00
	County Office's Projected Change in LCFF Revenue:		1.19%	0.00%	0.00%
	Standard:		**-1.03% to 0.97%**	**-1.00% to 1.00%**	**-1.00% to 1.00%**
	Status:		Not 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 NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation
(required if NOT met)

Property taxes which increase the minimum state aid

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):	1.19%	0.00%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	**-3.81% to 6.19%**	**-5.00% to 5.00%**	**-5.00% to 5.00%**

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2021-22)	50,234,152.00		
Budget Year (2022-23)	54,776,686.00	9.04%	Not Met
1st Subsequent Year (2023-24)	52,202,984.00	(4.70%)	Met
2nd Subsequent Year (2024-25)	52,048,271.00	-0.30%	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)

22-23 salary and benefit costs increased due to one-time funding and increase in staff supporting those one-time activities. 23-24, salary and benefit decreased due to reduction or elimination of one-time funding as well as projected decrease in staff support to those programs and activities.

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.

	BudgetYear (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. County Office's Change in Funding Level (Criterion 2C):	1.19%	0.00%	0.00%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-8.81% to 11.19%**	**-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%):	-3.81% to 6.19%	-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)	9,985,192.00		
Budget Year (2022-23)	11,816,913.00	18.34%	Yes
1st Subsequent Year (2023-24)	6,733,297.00	-43.02%	Yes
2nd Subsequent Year (2024-25)	3,840,169.00	-42.97%	Yes

Explanation: (required if Yes)

22-23 anticipated ARP Homeless Children and Youth - Statewide Activities grant of $1.8m; and a reduction in one-time funding in the out years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2021-22)	14,681,172.00		
Budget Year (2022-23)	13,595,841.00	-7.39%	Yes
1st Subsequent Year (2023-24)	11,895,620.00	-12.51%	Yes
2nd Subsequent Year (2024-25)	11,262,140.00	-5.33%	Yes

Explanation: (required if Yes)

Reduction and elimination of one-time funding is projected in current and out years for: Expanded Learning Opportunities, In Person Instruction, and Educator Effectiveness grants.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2021-22)	23,467,659.00		
Budget Year (2022-23)	25,253,820.00	7.61%	Yes
1st Subsequent Year (2023-24)	27,738,754.00	9.84%	Yes
2nd Subsequent Year (2024-25)	30,485,311.00	9.90%	Yes

Explanation:

Increased revenue is due to Special Education, SDC billing.

(required if Yes)

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

First Prior Year (2021-22)	1,605,956.00		
Budget Year (2022-23)	4,186,869.00	160.71%	Yes
1st Subsequent Year (2023-24)	1,796,168.00	-57.10%	Yes
2nd Subsequent Year (2024-25)	1,696,072.00	-5.57%	Yes

Explanation:

(required if Yes)

Increase in 22-23 is due to one-time ARP Homeless Children and Youth grant, as well as In Person Instruciotn, Educator Effectiveness, and Expanded Learning Opportunities. Decreases in the out years are due to the reduction in those one-time funds.

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

First Prior Year (2021-22)	21,563,091.00		
Budget Year (2022-23)	21,306,897.00	-1.19%	No
1st Subsequent Year (2023-24)	17,839,879.00	-16.27%	Yes
2nd Subsequent Year (2024-25)	16,713,666.00	-6.31%	Yes

Explanation:

"(required if Yes)"

Anticipated reductions in services are due to the reduction or elimination of restricted revenues to support the current one-time funding.

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
Total Federal, Other State, and Other Local Revenue (Section 4B)			
First Prior Year (2021-22)	48,134,023.00		
Budget Year (2022-23)	50,666,574.00	5.26%	Met
1st Subsequent Year (2023-24)	46,367,671.00	-8.48%	Met
2nd Subsequent Year (2024-25)	45,587,620.00	-1.68%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)			
First Prior Year (2021-22)	23,169,047.00		
Budget Year (2022-23)	25,493,766.00	10.03%	Met
1st Subsequent Year (2023-24)	19,636,047.00	-22.98%	Not Met
2nd Subsequent Year (2024-25)	18,409,738.00	-6.25%	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 NOT MET - Projected total operating expenditures changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4B above and will also display in explanation box below.

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

Increase in 22-23 is due to one-time ARP Homeless Children and Youth grant, as well as In Person Instruction, Educator Effectiveness, and Expanded Learning Opportunities. Decreases in the out years are due to the reduction in those one-time funds.

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

Anticipated reductions in services are due to the reduction or elimination of restricted revenues to support the current one-time funding.

5. CRITERION: Facilities Maintenance

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

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

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

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

Budgeted Unrestricted Expenditures and Other Financing Uses	3% Required	Budgeted Contribution [1]

	(Form 01, Resources 0000-1999, Objects 1000-7999)	Minimum Contribution (Unrestricted Budget times 3%)	to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	29,734,556.00	892,036.68	1,500,000.00	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:

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

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves[1] as a percentage of total expenditures and other financing uses[2], 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)	0.00	3,759,314.00	4,561,456.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	8,954,635.65	3,653,439.45	211,167.45
	d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(136,045.81)	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	8,818,589.84	7,412,753.45	4,772,623.45
2.	Expenditures and Other Financing Uses			
	a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	69,319,747.94	65,278,593.97	81,787,662.00
	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)	69,319,747.94	65,278,593.97	81,787,662.00
3.	County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	12.70%	11.40%	5.80%
	County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**4.20%**	**3.80%**	**1.90%**

[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)	232,826.84	28,638,693.10	N/A	Met
Second Prior Year (2020-21)	7,059,487.80	21,979,065.42	N/A	Met
First Prior Year (2021-22)	(3,605,231.00)	26,864,088.00	13.42%	Not Met
Budget Year (2022-23) (Information only)	(4,808,319.00)	29,734,556.00		

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)

Deficit spending is largely due to health and benefit increases, step and column increases, STRS/PERS rate increases, as well as the support from the general fund towards the restricted programs.

7. CRITERION: Fund Balance

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

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

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

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

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

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	88,076,924.00
County Office's Fund Balance Standard Percentage Level:	**0.70%**

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

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

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

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

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

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540, 6546, objects 7211-7213, 7221-7223):	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)	9,822,766.32	8,731,808.81	11.1%	Not Met
Second Prior Year (2020-21)	8,047,832.81	8,964,635.65	N/A	Met
First Prior Year (2021-22)	10,738,182.65	16,024,123.45	N/A	Met
Budget Year (2022-23) (Information only)	12418892.45			

[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)

Lower 19-20 fund balance was mainly due to lower transfers out from unrestricted to restricted programs, as well as the original inclusion of labor contract settlement agreements into the budget.

8. CRITERION: Reserves

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

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

[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 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:	88,076,924.00	77,158,304.00	75,204,939.00
County Office's Reserve Standard Percentage Level:	**2.00%**	**2.00%**	**2.00%**

8A. Calculating the County Office's Reserve Standard

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

All other data are extracted or calculated.

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	88,076,924.00	77,158,304.00	75,204,939.00
2.	Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	0.00		
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	88,076,924.00	77,158,304.00	75,204,939.00
4.	Reserve Standard Percentage Level	2.00%	2.00%	2.00%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	1,761,538.48	1,543,166.08	1,504,098.78
6.	Reserve Standard - by Amount (From percentage level chart above)	2,240,000.00	2,240,000.00	2,240,000.00
7.	**County Office's Reserve Standard (Greater of Line A5 or Line A6)**	**2,240,000.00**	**2,240,000.00**	**2,240,000.00**

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	0.00	0.00
2.	County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,944,272.00	4,409,155.00	4,321,953.00
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)	(.07)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
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)	4,944,271.93	4,409,155.00	4,321,953.00
9.	County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	5.61%	5.71%	5.75%
	County Office's Reserve Standard (Section 8A, Line 7):	**2,240,000.00**	**2,240,000.00**	**2,240,000.00**

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? Yes

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

Due process and tort may impact the budget by $1.5m.

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)	(7,318,671.00)			
Budget Year (2022-23)	(5,793,039.00)	(1,525,632.00)	(20.8%)	Not Met
1st Subsequent Year (2023-24)	(4,988,067.00)	(804,972.00)	(13.9%)	Not Met
2nd Subsequent Year (2024-25)	(2,628,282.00)	(2,359,785.00)	(47.3%)	Not Met
1b. **Transfers In, County School Service Fund ***				
First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
1c. **Transfers Out, County School Service Fund ***				
First Prior Year (2021-22)	5,763,397.00			
Budget Year (2022-23)	5,672,392.00	(91,005.00)	(1.6%)	Met
1st Subsequent Year (2023-24)	3,672,392.00	(2,000,000.00)	(35.3%)	Not Met
2nd Subsequent Year (2024-25)	3,172,392.00	(500,000.00)	(13.6%)	Not Met

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the county school service fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

A reduction in general fund contributions to our Special Education program is expected as the SDC billing within the program is expected to increase for future years.

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)

For 23-24, the agency will reduce the contribution to Fund 40, Capital Outlay Projects by $2m, and in 24-25, by $500k.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

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

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

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

1. Does your county office have long-term (multiyear) commitments?
(If No, skip item 2 and sections S6B and S6C)

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2022-23
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		various programs	OBJ 1xxx-3999	1,295,658

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

BANS	4	IRS subsidy/RDA revenues	OBJ 7438|7439	1,323,721
TOTAL:				2,619,379

Type of Commitment (continued)	Prior Year (2021-22) Annual Payment (P & I)	Budget Year (2022-23) Annual Payment (P & I)	1st Subsequent Year (2023-24) Annual Payment (P & I)	2nd Subsequent Year (2024-25) Annual Payment (P & I)
Leases	0			
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
BANS	345,496	339,895	334,073	328,022
Total Annual Payments:	345,496	339,895	334,073	328,022
	Has total annual payment increased over prior year (2021-22)?	**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

1	Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	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	0

4.	OPEB Liabilities	
	a. Total OPEB liability	22,337,436.00
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	22,337,436.00
	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

5. OPEB Contributions	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	1,007,758.00	1,001,010.00	1,000,950.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,181,579.00	1,217,026.00	1,253,537.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	934,147.00	943,582.00	953,112.00
d. Number of retirees receiving OPEB benefits	274.00	281.00	290.00

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)" No

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:

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

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

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) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	96.84	93.74	93.74	93.74

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

Negotiations 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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (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	157,327

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
6.	Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	included	2,017,614	2,108,407
3.	Percent of H&W cost paid by employer	93.5%	93.5%	93.5%
4.	Percent projected change in H&W cost over prior year	4.5%	4.5%	4.5%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are step & column adjustments included in the budget and MYPs?			
2.	Cost of step & column adjustments	included	114,514	115,659
3.	Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

Certificated (Non-management) - Other

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

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) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	187.41	185.6	185.6	183.1

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

Negotiations Settled

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

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

4. Salary settlement:

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (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 211,673

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
6.	Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits		**Budget Year** (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	included	4,103,727	4,288,395
3.	Percent of H&W cost paid by employer	95.0%	95.0%	95.0%
4.	Percent projected change in H&W cost over prior year	4.5%	4.5%	4.5%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	included	294,167	293,356
3.	Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	64.65	65.6	64.6	63.6

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

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

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits 143,578

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
4. Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential **Health and Welfare (H&W) Benefits**	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	included	1,816,584	1,898,330
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	4.5%	4.5%	4.5%

Management/Supervisor/Confidential **Step and Column Adjustments**	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	included	75,625	74,632
3.	Percent change in step & column over prior year			

Management/Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Other Benefits (mileage, bonuses, etc.)		(2022-23)	(2023-24)	(2024-25)
1.	Are costs of other benefits included in the budget and MYPs?	No	No	No
2.	Total cost of other benefits			
3.	Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 15, 2022

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	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?	No
	(If Yes, provide copies to CDE)	No
A8.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:

(optional)

New Deputy Superintendent of Business and Administrative Services commenced on August 2nd, 2021.

End of County Office Budget Criteria and Standards Review