



**SAN LUIS OBISPO COUNTY  
OFFICE OF EDUCATION**

LEADERSHIP ■ COMMUNITY ■ SERVICE

# **San Luis Obispo County Office of Education**

## **2021-22 Annual Budget**

**James J. Brescia, Ed.D**  
**County Superintendent of Schools**

**Sheldon K. Smith, Ed.D**  
**Assistant Superintendent,**  
**Business Services**

**Melissa Abbey**  
**Director of Fiscal Services**

**County Board of Education:**

**Joel Peterson, President**  
**Diane A. Ward, Vice President**  
**George Galvan**  
**Paul Madonna**  
**Juan Olivarria**





**SAN LUIS OBISPO COUNTY  
OFFICE OF EDUCATION**

**LEADERSHIP ■ COMMUNITY ■ SERVICE**  
JAMES J. BRESCIA, ED. D., SUPERINTENDENT

TO: James Brescia, E.D., and County Superintendent of Schools

FROM: Sheldon Smith, E.D., and Assistant Superintendent of Business Services  
Melissa Abbey, Director of Fiscal Services

DATE: June 17, 2021

RE: **2021-22 ADOPTED BUDGET NARRATIVE**

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**BUDGET PRINCIPLES**

The San Luis Obispo County Office of Education **2021-22** budget is SLOCOE's educational and operational Programs expressed in dollars. The budget consists of estimates for proposed revenues and expenditures based on the most reasonable assumptions and recent information available from the Governor's May Revise. As of the writing, the state had not yet enacted a budget for 2021-22. If the enacted state budget provides different revenue levels than are assumed in this document, a 45-Day revision budget will be brought to the Board. This budget is presented in the Standardized Account Code Structure (SACS) format, and is in accordance with the following principles:

- Every general-purpose dollar should be spent in the year received (based on the principle that current-year dollars should be expended on current-year students) and un-expected unrestricted carryover is not allowed.
- To the best extent possible, restricted programs (e.g. funds from grants or special programs) should pay for themselves (i.e. pay full indirect costs).
- Inter-program charges should be implemented only when they yield unrestricted revenue.

## INTRODUCTION

On May 14, 2021 the Governor presented an overview of the May Revision. The Governor targets state resources to help the state and residents recover from the health and economic crisis of COVID-19. The Governor proposes a Mega COLA of 5.07% on LCFE Revenues, as well as paying down a portion of the deferrals scheduled for February through May 2022.

### **2021-22 Budget Adoption- ALL FUNDS**

The following is the total 2021-22 Budget Adoption revenue and expenditure budgets for all funds of the San Luis Obispo County Office of Education:

<b>Form/Description</b>	<b>Beginning Balance</b>	<b>Revenues &amp; Transfers In</b>	<b>Expenditures &amp; Transfers Out</b>	<b>Ending Balance</b>
Form 01-General Fund (includes Fund 02 SELPA)	6,876,867	29,540,956	29,655,301	6,762,522
Form 10-Special Education Pass-Through-Fund	-	16,902,574	16,902,574	-
Form 12-Child Development Fund	650,170	1,197,351	1,408,612	438,909
Form 13-Cafeteria Special Revenue Fund	-	143,045	143,045	-
Form 16-Forest Reserve Fund	-	-	-	-
Form 17-Special Reserve Fund	400,392	3,434	2,000	401,826
Form 20-Special Reserve Fund (Postemployment Benefits)	883,247	9,924	150,000	743,171
Form 40-Special Reserve Fund (Capital Outlay Projects)	90,364	60,923	75,125	76,162
<b>Totals</b>	<b>8,901,040</b>	<b>47,858,207</b>	<b>48,336,657</b>	<b>8,422,590</b>

Summaries of 2020-21 Estimated Actuals and 2021-22 Budget Adoption are as follows:

- Page 3 Comparison between 2020-21 Second Interim and Estimated Actuals
- Page 4 Estimated Actuals and 2021 Budget Adoption & Multi-Year Projection

**San Luis Obispo County Office of Education**  
**Comparison Between 2020-21 Second Interim and 2020-21 Estimated Actuals**

	2020-21 Second Interim Budget		2020-21 Estimated Actuals Budget		Change		Percent	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
<b>A. Revenues</b>								
1) LCFF Sources	13,553,738	349,255	13,902,993	349,681	396,077	426	396,503	2.92%
2) Federal Revenue	-	5,303,875	5,303,875	7,882,661	-	2,578,786	2,578,786	0.00%
3) Other State Revenue	1,920,610	4,676,275	6,596,885	4,883,410	(1,350)	207,135	205,785	-0.07%
4) Other Local Revenue	3,340,040	5,092,144	8,432,184	6,291,517	(235,442)	1,199,373	963,931	-7.05%
<b>5) TOTAL REVENUES</b>	<b>18,814,388</b>	<b>15,421,549</b>	<b>34,235,936</b>	<b>19,407,268</b>	<b>159,285</b>	<b>3,985,719</b>	<b>4,145,004</b>	<b>0.85%</b>
<b>B. Expenditures</b>								
1) Certificated Salaries	1,602,433	3,443,829	5,046,262	3,581,164	<45,690>	137,335	91,645	-2.85%
2) Classified Salaries	3,683,520	1,951,093	5,634,613	1,943,395	11,429	(7,698)	3,731	-0.39%
3) Employee Benefits	2,177,029	2,884,719	5,061,748	2,939,622	<31,807>	54,903	23,096	-1.46%
4) Books and Supplies	436,534	768,338	1,204,872	912,712	<120,781>	144,374	23,593	-27.67%
5) Services & Other Operating Expenses	4,160,791	5,981,581	10,142,372	3,984,996	(175,795)	3,319,283	3,143,488	-4.23%
6) Capital Outlay	29,008	90,189	119,197	90,189	-	-	0	0.00%
7) Other Outgo	6,248,160	752,867	7,001,027	785,082	(698,696)	32,215	(666,481)	-11.18%
8) Indirect Costs	<1,024,493>	906,801	<117,692>	1,206,474	(308,210)	299,673	(8,537)	30.08%
9) Other Adjustments			0	0	0	0	0	0.00%
<b>9) TOTAL EXPENDITURES</b>	<b>17,312,982</b>	<b>16,779,417</b>	<b>34,092,399</b>	<b>20,759,501</b>	<b>(1,369,549)</b>	<b>3,980,084</b>	<b>2,610,535</b>	<b>-7.91%</b>
<b>C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)</b>								
	1,501,406	<1,357,868>	143,537	<1,352,233>	1,528,834	5,635	1,534,469	101.83%
<b>D. Other Financing Sources/Uses</b>								
1) Transfers In	336,038	-	336,038	-	-	-	-	0.00%
2) Transfers Out	<67,666>	<60,000>	<127,666>	<60,000>	50,116	-	50,116	-74.06%
3) Contributions	<1,049,663>	1,049,663	-	1,035,011	14,652	(14,652)	-	-1.40%
4) Total Finances & Uses	<781,291>	989,663	208,372	975,011	64,768	<14,652>	50,116	-8.29%
<b>E. Net Increase (Decrease) in Fund Balance</b>	<b>720,115</b>	<b>&lt;368,205&gt;</b>	<b>351,909</b>	<b>&lt;377,222&gt;</b>	<b>1,593,602</b>	<b>&lt;9,017&gt;</b>	<b>1,584,585</b>	<b>221.30%</b>
<b>F. Fund Balance</b>								
1) Beginning Fund Balance	3,064,296	1,876,075	4,940,372	1,876,075	(1)	0	(0)	
2) Ending Fund Balance	3,784,411	1,507,870	5,292,282	1,498,853	1,593,603	(9,017)	1,584,585	42.11%
2a) Non Spendable Prepaid Expenditures	25,475	-	25,475	25,475	-	(165,561)	(165,561)	
2d) Other Assignments	2,485,316	-	2,485,316	4,016,879	1,531,563	-	1,531,563	61.62%
<b>2f) Reserves:</b>								
Fund 01	1,273,621	-	1,273,621	1,170,099	(103,522)	-	(103,522)	-8.13%
Fund 17	360,576	-	360,576	360,000	576	-	576	0.16%
<b>Unassigned Fund Balance</b>	<b>(1)</b>		<b>(0)</b>	<b>(0)</b>	<b>-0.62%</b>			
<b>Reserve Percent</b>	<b>4.78%</b>		<b>4.16%</b>					

**Multi-Year Projection Summary 2021-22 Budget Adoption  
San Luis Obispo County Office of Education**

	2020-21 Estimated Actuals			2021-22 Budget Adoption			2022-23 Projected Budget			2023-24 Projected Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>A. Revenues</b>												
1) LCFF Sources	13,949,815	349,681	14,299,496	13,889,478	343,394	14,232,872	13,489,478	343,394	13,832,872	13,489,478	343,394	13,832,872
2) Federal Revenue	-	7,882,661	7,882,661	-	3,501,981	3,501,981	-	3,555,977	3,555,977	-	3,563,006	3,563,006
3) Other State Revenue	1,919,260	4,883,410	6,802,670	61,263	3,522,910	3,584,173	62,311	3,597,886	3,660,197	63,850	3,694,022	3,757,872
4) Other Local Revenue	3,104,598	6,291,517	9,396,115	2,664,058	5,405,872	8,069,930	2,824,000	5,625,553	8,449,553	2,965,200	5,688,431	8,653,631
<b>5) TOTAL REVENUES</b>	<b>18,973,673</b>	<b>19,407,268</b>	<b>38,380,941</b>	<b>16,614,799</b>	<b>12,774,157</b>	<b>29,388,956</b>	<b>16,375,789</b>	<b>13,122,810</b>	<b>29,498,599</b>	<b>16,518,528</b>	<b>13,288,853</b>	<b>29,807,381</b>
<b>B. Expenditures</b>												
1) Certificated Salaries	1,556,744	3,581,164	5,137,907	1,593,065	3,488,459	5,081,524	1,641,065	3,581,234	5,222,299	1,690,290	3,689,027	5,379,317
2) Classified Salaries	3,694,949	1,943,395	5,638,344	3,932,664	1,943,683	5,876,347	4,050,644	2,001,993	6,052,637	4,172,164	2,062,053	6,234,217
3) Employee Benefits	2,145,222	2,939,622	5,084,844	2,387,524	3,055,988	5,443,512	2,550,000	3,191,242	5,741,242	2,510,000	3,185,197	5,695,197
4) Books and Supplies	315,753	912,712	1,228,465	310,554	585,305	895,859	317,563	599,289	916,852	324,232	612,594	936,826
5) Services & Other Operating Expenses	3,984,996	9,300,864	13,285,860	2,017,241	3,359,154	5,376,395	2,018,329	3,409,890	5,428,219	1,966,937	3,493,078	5,460,015
6) Capital Outlay	29,008	90,189	119,197	10,000	104,000	114,000	10,000	104,000	114,000	10,000	104,000	114,000
7) Other Outgo	5,549,464	785,082	6,334,546	5,962,070	585,612	6,547,682	6,047,886	585,612	6,633,498	6,079,804	585,612	6,665,416
8) Indirect Costs	<1,332,703>	1,206,474	(126,229)	<913,821>	805,792	<108,029>	<908,604>	804,604	<104,000>	<908,604>	804,604	<104,000>
9) Other Adjustments												
<b>9) TOTAL EXPENDITURES</b>	<b>15,943,433</b>	<b>20,759,501</b>	<b>36,702,934</b>	<b>15,299,297</b>	<b>13,927,993</b>	<b>29,227,290</b>	<b>15,726,883</b>	<b>14,277,864</b>	<b>30,004,747</b>	<b>15,844,823</b>	<b>14,536,165</b>	<b>30,380,988</b>
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)	3,030,240	<1,352,233>	1,678,007	1,315,502	<1,153,836>	161,666	648,906	<1,155,054>	<506,148>	673,705	<1,247,312>	<573,607>
<b>D. Other Financing Sources/Uses</b>												
1) Transfers In	336,038	-	336,038	152,000	-	152,000	152,000	-	152,000	200,000	-	200,000
2) Transfers Out	<17,550>	<60,000>	<77,550>	<368,011>	<60,000>	<428,011>	<379,050>	<60,000>	<439,050>	<390,500>	<60,000>	<450,500>
3) Contributions	<1,035,011>	1,035,011	-	<1,140,612>	1,140,612	-	<1,150,000>	1,150,000	-	<1,175,000>	1,175,000	-
4) Total Finances & Uses	<716,523>	975,011	258,488	<1,356,623>	1,080,612	(276,011)	<1,377,050>	1,090,000	<287,050>	<1,365,500>	1,115,000	<250,500>
<b>E. Net Increase (Decrease) in Fund Balance</b>	<b>2,313,717</b>	<b>&lt;377,222&gt;</b>	<b>1,936,495</b>	<b>&lt;41,121&gt;</b>	<b>&lt;73,224&gt;</b>	<b>&lt;114,345&gt;</b>	<b>&lt;728,144&gt;</b>	<b>&lt;65,054&gt;</b>	<b>&lt;793,198&gt;</b>	<b>&lt;691,795&gt;</b>	<b>&lt;132,312&gt;</b>	<b>&lt;824,107&gt;</b>
<b>F. Fund Balance</b>												
1) Beginning Fund Balance	3,064,297	1,876,075	4,940,372	5,378,014	1,498,853	6,876,867	5,336,893	1,425,629	6,762,522	4,608,749	1,360,575	5,969,324
<b>2) Ending Fund Balance</b>	<b>5,378,014</b>	<b>1,498,853</b>	<b>6,876,867</b>	<b>5,336,893</b>	<b>1,425,629</b>	<b>6,762,522</b>	<b>4,608,749</b>	<b>1,360,575</b>	<b>5,969,324</b>	<b>3,916,954</b>	<b>1,228,263</b>	<b>5,145,217</b>
2a) Non Spendable				25,475		25,475	25,475		25,475			25,475
Prepaid Expenditures	165,561		165,561	165,561		165,561	165,561		165,561			165,561
Stores	25,475		25,475	25,475		25,475	25,475		25,475			25,475
2d) Assigned: All Other Assignments	4,016,879		4,016,879	4,016,879		4,016,879	4,016,879		4,016,879			4,016,879
<b>2f) Reserves:</b>												
Fund 01	1,170,099		1,170,099	1,128,978		1,128,978	1,091,870		1,091,870			864,610
Fund 17	360,000		360,000	360,000		360,000	360,000		360,000			360,000
<b>Unassigned Unrestricted Fund Balance</b>	<b>&lt;0&gt;</b>	<b>&lt;0&gt;</b>	<b>360,000</b>	<b>&lt;0&gt;</b>	<b>&lt;0&gt;</b>	<b>360,000</b>	<b>0</b>	<b>0</b>	<b>360,000</b>	<b>&lt;0&gt;</b>	<b>360,000</b>	<b>360,000</b>
<b>Reserve Percent</b>	<b>4.16%</b>			<b>5.02%</b>			<b>4.77%</b>			<b>3.97%</b>		

## GENERAL FUND REVENUES, 2021-22 BUDGET ADOPTION

The SLOCOE budget is based on the Local Control Funding Formula (LCFF) calculations for county offices. The county office formula is funding for constitutional oversight responsibilities and for instructional activities. The funding for county office operations component that covers the responsibilities of the County Superintendent of Schools, teacher assignment monitoring, fiscal oversight, and support to district instructional programs) is based on the county-wide Average Daily Attendance (ADA) and the number of public school districts in the county. The operations components are increased with a Cost-of-Living Adjustment (COLA) of **5.07%** for **2021-22**. County-wide attendance (ADA) is estimated at 31,785.03. LCFF calculations for the 2021-22 County Operations Grant is **\$4,561,524**.

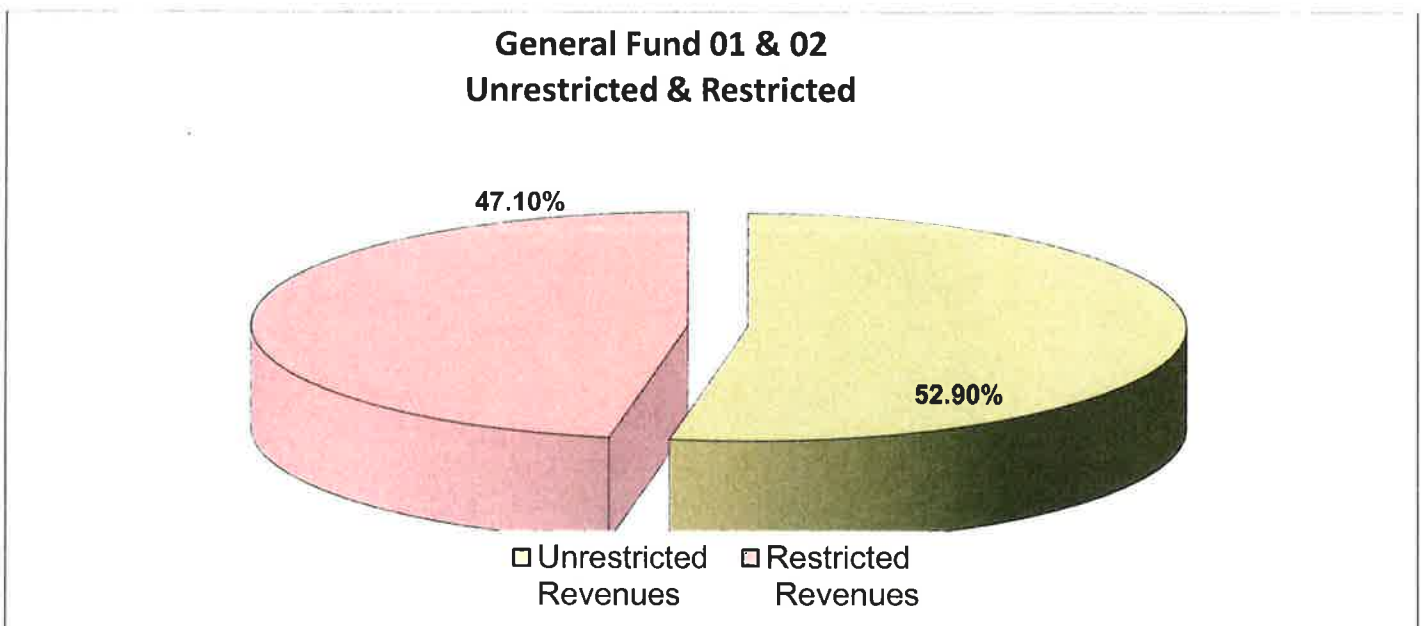
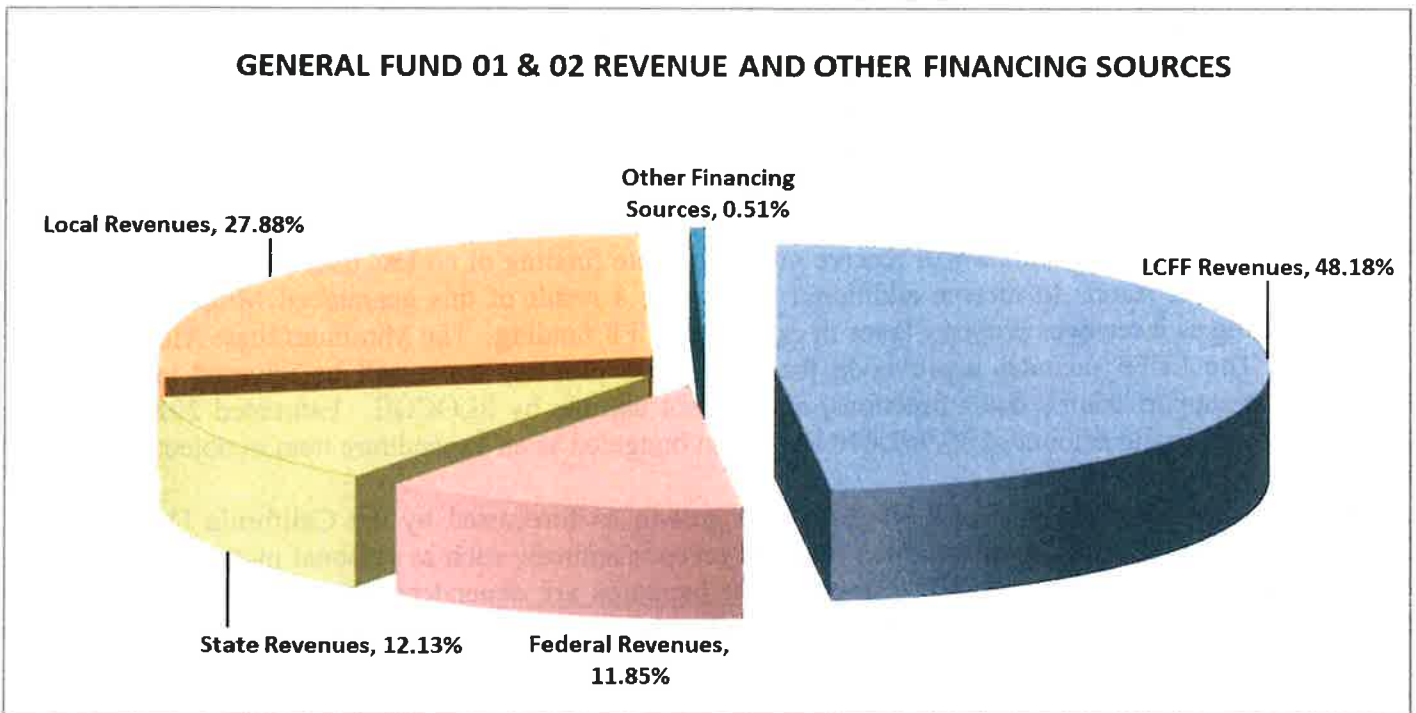
The second component of the COE funding formula is designated for County Community School and Juvenile Court School and includes a base rate, increased by COLA, plus a supplemental grant and concentration funding for the percentage of pupils identified as low income, English learners, or foster youth. Alternative Education ADA is project at "No Growth. County Community School ADA is projected at 64.50 and Juvenile Court School ADA at 28.48. LCFF calculations for the 2020-21 Pupil-Driven Grants are **\$1,730,277**.

Under the LCFF, basic aid districts will receive minimum state funding of no less than the amount received in 2012-13. SLOCOE stands to receive additional funding as a result of this guaranteed Minimum State Aid provision as long as it receives property taxes in excess of LCFF funding. The Minimum State Aid is projected at \$816,785. The LCFF includes a provision that the excess property taxes will be returned to the county government to support county court functions, and are not useable by SLOCOE. Estimated **2021-22** excess property tax funds in the amount of **\$5,962,070** have been budgeted as an expenditure item in object 7299.

State revenues are based on projected state revenue growth as forecasted by the California Department of Finance. State revenues are dependent upon multiple revenue sources, such as personal income tax, corporate taxes, and sales and use taxes. LCFF year-over-year increases are dependent on annual state general fund revenue growth as allocated through the annual state budget process.

SLOCOE categorizes its General Fund revenue into five sources:

1. **LCFF**- consists of a mix of state and local revenue
2. **Federal Revenue** - most of the federal income is restricted because it must be expended for purposes that are determined by the grantor, not the local Board of Trustees.
3. **Other State Revenue** - includes lottery, special education mental health funding, and other restricted state grant/entitlement funds that must be spent for specific purposes.
4. **Other Local Revenue** - includes redevelopment facility funds, interagency revenues from school districts, special education tuition revenues, and other miscellaneous local income.
5. **Inter-fund Transfers In/Other Sources** - Includes transfers in from Special Reserve Fund 17 for Other Than Capital Outlay Projects to reimburse for Data Processing Equipment.





Other revenue highlights are as follows:

- LCFF Sources increased to reflect Property Tax and State Aid Funding. Mega COLA” of 5.07% applied to LCFF funding calculations
- Reduced Federal Revenues in 2020-21 to reflect 2020-21 carry-over and one-time COVID-19 funds
- Reduced Unrestricted State Revenues to reflect Year 3 of the Local Solutions Grant; decreased Restricted State Revenues for one-time CTE and COVID-19 grant funds; revised Special Education revenues for SELPA and SLOCOE
- Adjusted Other Restricted Local Revenues to reflect changes in fees and contracts, donations, interest, and other miscellaneous revenue sources; revised tuition revenues to reflect changes in Regional Special Education and Community School Programs
- Reduced Transfers in to Fund 01 from Fund 20 to offset OPEB “pay-as-you-go” costs
- Total Contributions from unrestricted resources to restricted funds and SLOCOE programs are:
  - Routine Restricted Maintenance \$483,484
  - Community School- *Transportation expenses* \$199,644
  - RDA capital facility expenditures \$350,000
    - (*Unrestricted Revenues tracked in restricted resource*)

## **GENERAL FUND EXPENDITURES, 2020-21 BUDGET ADOPTION**

The majority of expenditures in the General Fund are committed to SLOCOE salaries and benefits.

Certificated employees include teachers, counselors, credentialed nurses, and others who provide services that require credentials from the state of California.

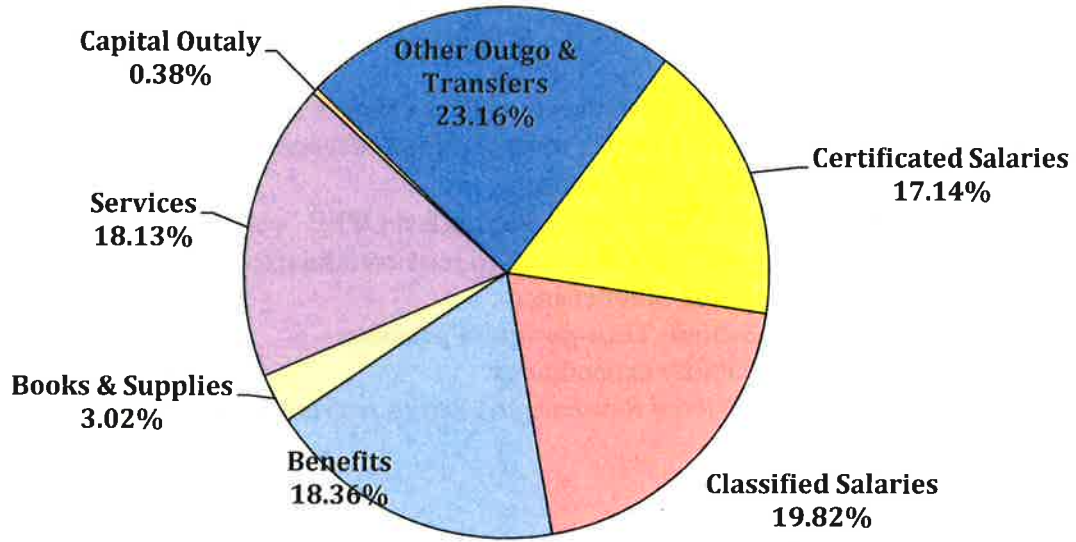
Classified employees include all of the support personnel in SLOCOE, including instructional assistants, administrative assistants, accounting and payroll staff, bus drivers, maintenance, grounds, and custodians.

Administrative employees include principals, assistant principals, program coordinators, classified management personnel, and SLOCOE assistant superintendents, and superintendent.

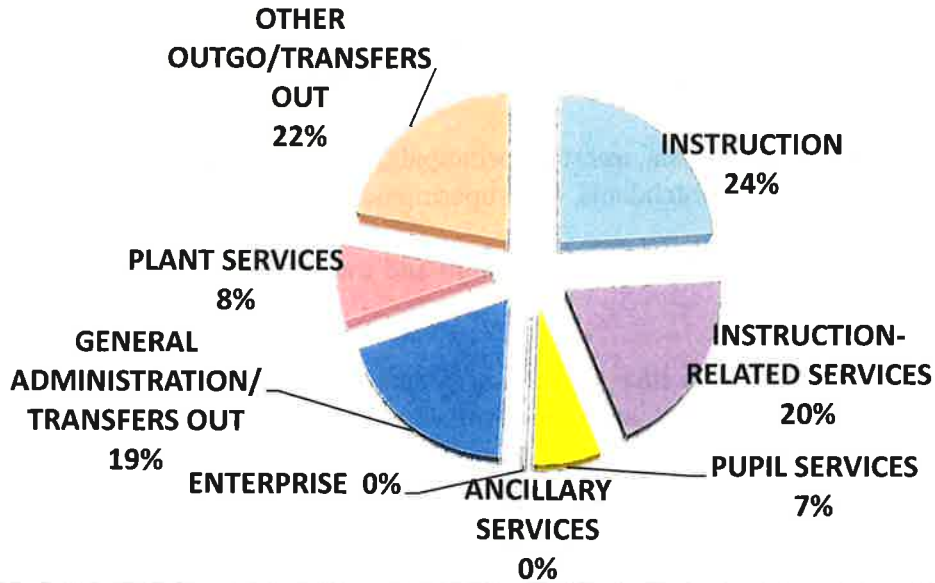
Books and supplies, services, capital outlay, and other outgo and transfers make up the remaining expenditures within the SLOCOE budget.

Services and other operating expenses include expenditures such as professional development, insurance and legal fees, utilities, lease agreements, repairs, and consulting services.

**GENERAL FUND 01 & 02 EXPENDITURES AND OTHER OUTGO  
UNRESTRICTED AND RESTRICTED**



**GENERAL FUND 01 & 02 RESTRICTED AND UNRESTRICTED  
EXPENDITURES BY FUNCTION**



Other expenditure highlights are as follows:

- Revised expenditures to reflect the most current projections for certificated and classified salary and benefits, and include all negotiated and/or salary increases
- Revised Certificated, Classified, and Management FTE's to reflect current staffing ratios.
- Increased statutory benefits to the most current rates for STRS, PERS, Worker's Compensation, and Unemployment
- Reduced expenditures for books and supplies to reflect one-time carry-over expenditures and decreased grant funding. Reduced one-time COVID-19 funding expenditures
- Revised expenditures for services and other operating expenditures as follows to reflect the most recent projections:
  - Increased travel, mileage, and conference
  - Reduced dues and memberships
  - Decreased insurance based on SISC estimates
  - Increased utilities and operations
  - Revised consulting services per updated agreement; reduced carry-over
- Reduced Capital Outlay expenditures based on current projects
- Increased Transfers of Excess Property Taxes in the amount of **\$5,962,070**
- Increased Transfers out to Fund 12 Child Development due to projected revenue adjustments
- Increased Transfers out to Fund 13 Cafeteria Fund due to projected expenditures and revenues
- Decreased CDE approved indirect cost rate to grants from **10.19%** to **8.92%**

#### Compensation Increases for Certificated, Classified and Management Employees

The budget reflects step movement for staff and includes all current salary settlements through June 30, 2021.

#### Post Retiree Benefits Liability

The County Office of Education commissioned an actuarial study of post-retiree benefit liability for the 2019-20 fiscal year. Based on the results of this study, we continue to use a combination of "pay-as-you-go" and interest income to finance the obligation. The recent increases in health and welfare serve as a reminder that this plan depends on stable interest rates and medical costs.

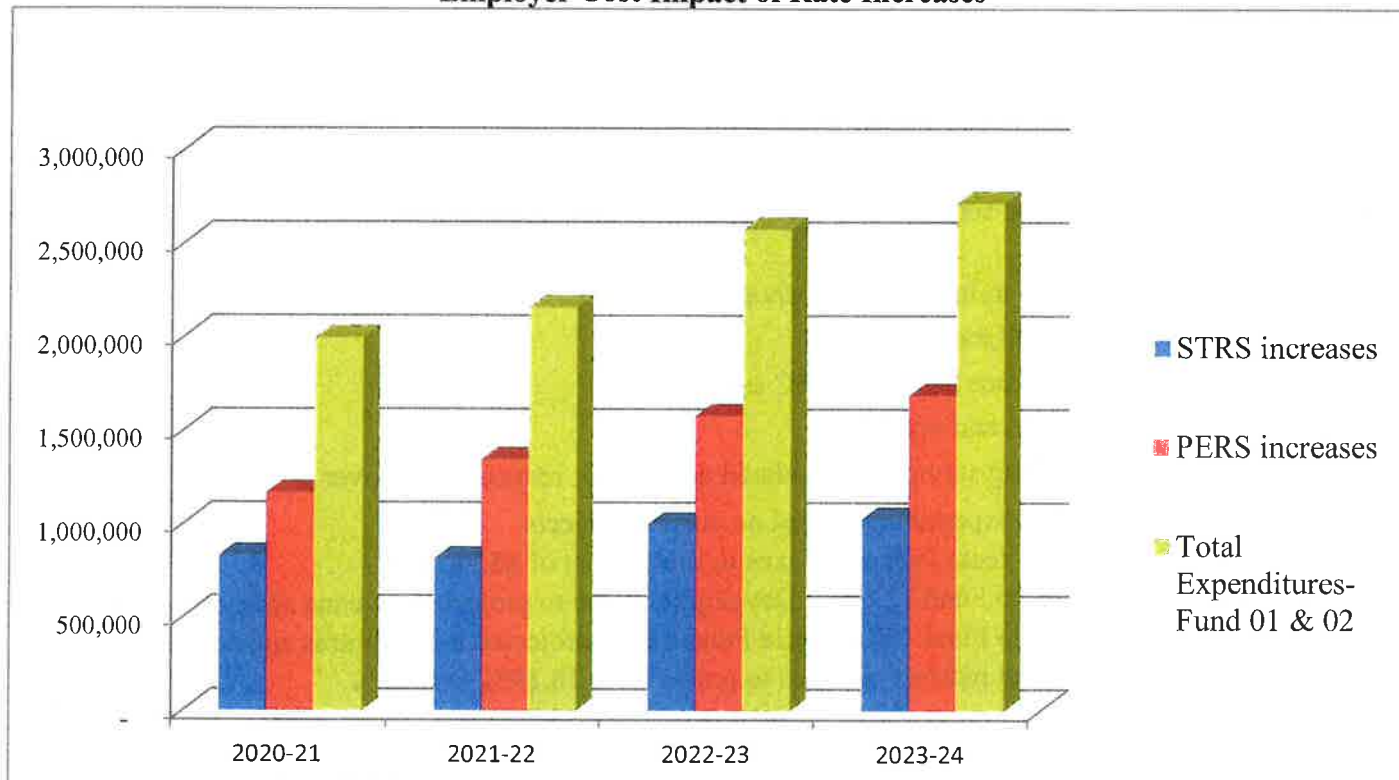
#### STRS On-Behalf Payments

A journal entry to recognize the State's on-behalf pension contribution to California State Teachers Retirement (CalSTRS) is to debit pension contribution expenditures in proportion to SLOCOE's own pension contributions to CalSTRS. This activity is recorded in Resource Code 7690, and revenue equal expenditures. The impact to our Ending Fund Balance (EFB) is an increase to the three percent (3%) reserve requirement.

CalSTRS and CalPERS Rates

State Teachers Retirement System (STRS) Public Employees Retirement System (PERS)

**Employer Cost Impact of Rate Increases**



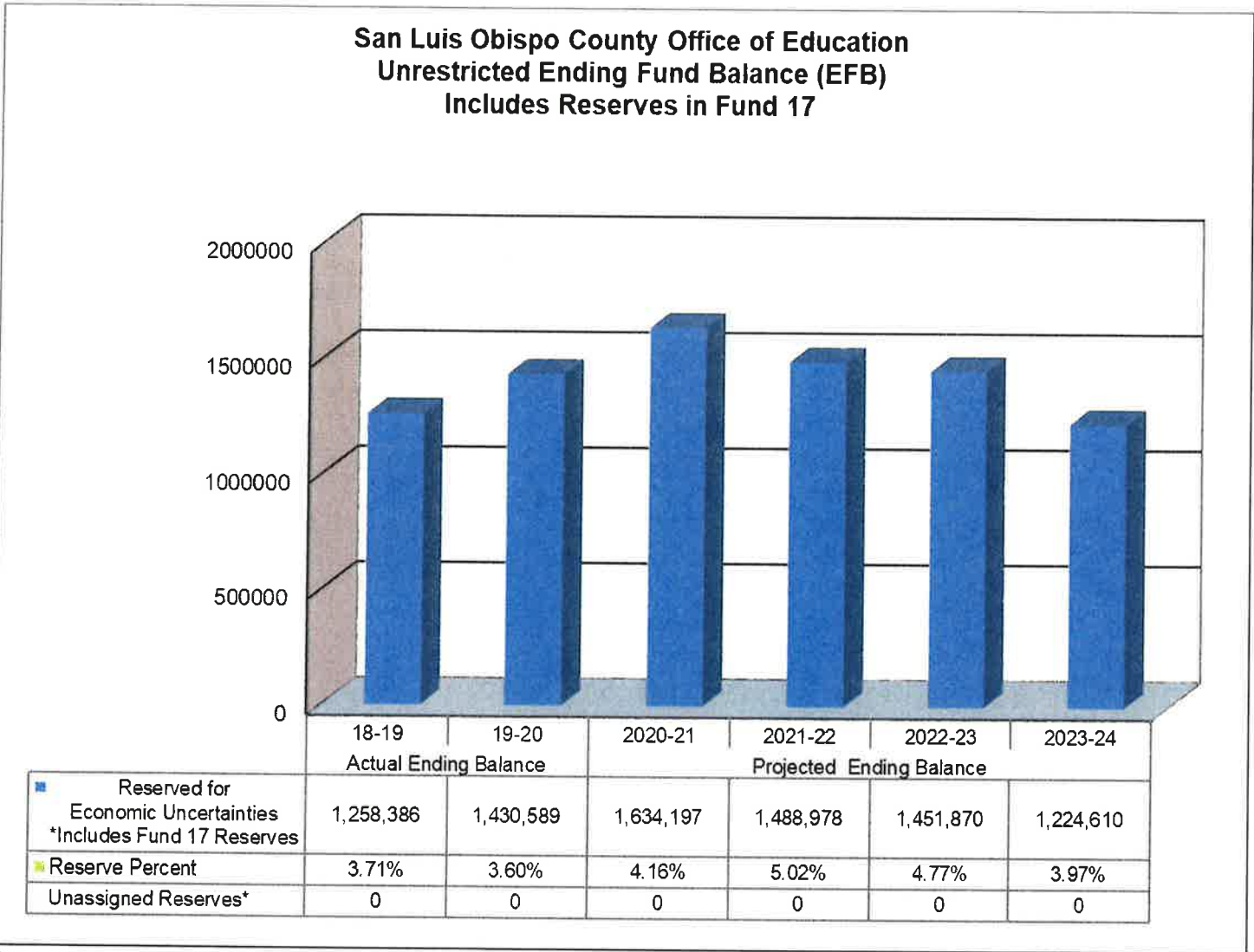
**STRS & PERS Employer Paid Rates and Annual Costs**

Fiscal Year	STRS Employer Paid Rate	PERS Employer Paid Rate	Total, STRS/PERS Costs
2015-16	10.73%	11.847%	1,669,582
2016-17	12.58%	13.888%	1,949,627
2019-20	17.10%	19.72%	2,212,954
2020-21	16.15%	20.70%	1,996,909
2021-22*	16.00%	22.91%	2,159,315
2022-23*	19.10%	26.10%	2,577,197
2023-24*	19.10%	27.10%	2,716,922

\*The above rates are reflected in the MYP and do not reflect the most current assumptions from the Governor’s May Revise. Additional dollars have been reserved in the fund balance under “future board action” to offset anticipated rate increases.

**RESERVE FOR ECONOMIC UNCERTAINTIES**

The reserve for economic uncertainties will meet the statutory reserve level of three percent (3%) in the current and two subsequent years. The Board’s stated objective of maintaining a five percent (5%) reserve, however, is not met in the two subsequent fiscal years. The chart titled “Ending Fund Balance” shows a multi-year comparison of reserves for economic uncertainty plus unassigned/unappropriated, unrestricted reserves in the County School Service Fund.



*\*See Form 01 for a list of assignments in Fund 01*

**CASH FLOW**

The 2021-22 cash flow projection reflects that SLOCOE will end the year with a positive cash balance in the General Fund 01, and is able to meet all district obligations in the current budget and two subsequent fiscal years.

## BUDGET ASSUMPTIONS AND MULTI-YEAR PROJECTIONS

The multi-year projections reflect the most current assumptions as reported on School Services of California Dartboard (See Attachment D) and have taken into account COLA increases to revenues and Consumer Price Index changes to expenditures. 2021-22 ADA projections for SLOCOE's operational grant are based on school districts' current ADA estimates; subsequent years are projected at a <10.0%> reduction and will be revised in the future based on districts' updated ADA projections. Student Programs ADA have been projected at "No Growth" and will be revised as updated enrollments are known. The **2021-22 Budget Report** signifies that SLOCOE can meet the state-required 3% Reserve for Economic Uncertainties for the current fiscal year, and two subsequent years.

### 2021-22

- COLA **5.07%**
- LCFF funding (See Attachment A)
- County-Wide ADA: 31,785.03
- Pupil-Driven ADA: Community School 64.50, Court School 28.48
- Employee Salaries increased by Step, Column, and Longevity Movement and reflect all negotiated contracts
- Decreased **STRS** Employer Rate from **16.15% to 16.00%\*** (*Subject to change*)
- Increased **PERS** Employer Rate from **20.70% to 22.91%** (*Subject to change*)
- Increased **Unemployment** Rate from **.05% to 1.23%**
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of \$816,785
- Property Tax revenues are projected at "no growth" in the amount of \$25,619,956. Property Tax projections will be revised throughout the year based on current estimates provided by San Luis Obispo County Government
- State Aid for Differentiated Assistance projected at \$600,000
- State Aid for COE LCAP Oversight projected at \$198,300
- Eliminated carryover and one-time expenditures from 2020-21

Other changes to revenues include:

- Revised Federal Revenues for Fund 02 SELPA to reflect current grant awards. Reduced Title 1, Title 1 Part D, Special Education, and Foster/Homeless Revenues to reflect 2020-21 *estimated* carry over amounts
- Decreased Unrestricted State Revenues to reflect CTC and Local Solutions grants. Decreased Restricted State Revenues to reflect changes in CTE and Special Education Grants. Adjusted Revenues to reflect 2020-21 *estimated* carry over amounts
- Decreased Unrestricted Local Revenues to reflect reductions in interest, and interagency funds for contracts to other LEA's. Increased tuition revenues received for county-operated special education classes, increased tuition revenues to Community School and RSP Special Education Programs; adjusted revenues to the Teacher Induction Program (TIP), and other interagency revenues based on current contracts and increased salary and statutory benefits costs.
- Increased required 3% contribution to Routine Restricted Maintenance program to cover step and column and other program expenditures.
- Reduced Interfund transfer-in from Fund 20 Special Reserve for Postemployment Benefits to Fund 01 General Fund to cover current year "pay-as-you-go" OPEB expenditures (*post-retirement benefits*)

Other expenditure projections include:

- Certificated salaries and benefits were revised as follows:
  - Adjusted staffing costs in Alternative Education to reflect changes in school site administration
  - Decreased one-time district support costs
- Classified salaries and benefits were revised as follows:
  - Adjusted staffing ratios in Administration, Business Services, and Human Resources to reflect organizational restructuring of positions
- Management salaries and benefits were revised as follows:
  - Decreased staffing ratios in Administration to reflect retirements
  - Decreased Business Services management FTE's to reflect current organizational structure
- Applied California Consumer Price Index (CPI) of **3.84%** to materials/supplies (objects 4000-4999) and Services/Other Operating expenditures (objects 5000-5999)
- Decreased Material and supplies (objects 4000-4399) to reflect one-time unrestricted grant expenditures and carry-over amounts
- Decreased Sub agreements (object 5100) in restricted programs to reflect programmatic changes
- Increased Travel/conferences (objects 5200) to reflect increased professional development costs
- Decreased Dues and Memberships (objects 5300) to reflect current obligations
- Decreased Insurance (objects 5400-5450) to reflect estimated expenditures
- Increased Operations (object 5500) to reflect anticipated utility rate changes
- Adjusted Consulting services (object 5800) to reflect current contracts; Prior year carry-over and one-time expenditures were subtracted
- Decreased Capital outlay and equipment (objects 6100-6500) expenditures to reflect one-time equipment purchases and construction projects
- Decreased Indirect Costs Rate on Expenditures from **10.19 to 8.92%**
- Current Year Excess Property Tax Transfer Out (object 7299) estimated at **\$5,962,070**
- Decreased Transfers of Pass-Through Revenues to Grizzly (object 7211) for one-time carry-over
- Increased Transfers out to Fund 12 Child Development due to loss of one-time COVID-19 funding
- Increased Transfers out to Fund 13 Cafeteria Fund due to increased expenditures and loss of one-time COVID-19 funding

2022-23

- COLA **2.48%**
- LCFF funding (*See Attachment B*)
- County-Wide ADA: 28,606.53 (*Projected <10.00%> Countywide decline*)
- Pupil-Driven ADA: Community School 64.50 (*No Growth*), Court School 28.48
- Employee Salaries increased by Step, Column, and Longevity Movement
- Increased STRS Employer Rate from **16.00% to 19.10%\* (Subject to change)**
- Increased PERS Employer Rate from **22.91% to 26.10%\* (Subject to change)**
- Decreased **Unemployment** Rate from **1.23% to .20%**
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid in the amount of \$816,785
- Property Tax revenues are projected at “no growth” in the amount of \$25,619,956. Property Tax projections will be revised throughout the year based on current estimates provided by San Luis Obispo County Government
- State Aid for Differentiated Assistance reduced from \$600,000 to the base amount of \$200,000
- State Aid for COE LCAP Oversight remains at \$198,300

Other changes to revenues include:

- Adjusted Federal Revenues for Title 1
- Increased applicable State Revenues to reflect statutory COLA
- Projected increases to revenues received for county-operated regional special education and community school programs; increased revenues to the Teacher Induction Program (TIP), and other interagency revenues based on current contracts and increased salary and statutory benefits expenses
- Increased required 3% contribution to Routine Restricted Maintenance program to cover step and column and other program expenditures.
- No change to Interfund Transfer from Fund 20 Special Reserve for Postemployment Benefits to Fund 01 General Fund to cover current year “pay-as-you-go” OPEB expenditures (*post-retirement benefits*)

Other expenditure projections include:

- Increased materials/supplies (objects 4000-4999) and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of **2.40%**
- Indirect cost rate projected at **8.92%**
- Current Year Excess Property Tax Transfer Out estimated at **\$6,047,886**
- Increased Transfers out to Fund 12 Child Development to cover salary and benefit increases
- Increased Transfers out to Fund 13 Cafeteria Fund to cover salary and benefit increases

#### 2023-24

- COLA **3.11%**
- LCFE funding (*See Attachment C*)
- County-Wide ADA: 28,606.53 (*No Growth*)
- Pupil-Driven ADA: Community School 64.50, Court School 28.48 (*No Growth*)
- Employee Salaries increased by Step, Column, and Longevity Movement
- **STRS** Employer Rate remains at **19.10%**
- Increased **PERS** Employer Rate from **26.10% to 27.10%**
- **Unemployment** Rate remains at **.20%**
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of \$816,785
- Property Tax revenues are projected at no growth and will be revised throughout the year based on current estimates provided by San Luis Obispo County Government

Other changes to revenues include:

- Adjusted Federal Revenues for Title I
- Increased applicable State Revenues to reflect statutory COLA
- Increased revenues for county-operated regional special education classes and community school; increased revenues to the Teacher Induction Program (TIP), and other interagency revenues based on current contracts
- Increased required 3% contribution to Routine Restricted Maintenance program to cover step and column and other program expenditures
- No change to Interfund Transfer from Fund 20 Special Reserve for Postemployment Benefits to Fund 01 General Fund to cover current year “pay-as-you-go” OPEB expenditures (*post-retirement benefits*)



Other expenditure projections include:

- Increased materials/supplies (objects 4000-4999), and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of **2.23%**
- Indirect Cost rate projected at **8.92%**
- Current Year Excess Property Tax Transfer Out estimated at **\$6,079,804**
- Increased Transfers out to Fund 12 Child Development to cover salary and benefit increases
- Increased Transfers out to Fund 13 Cafeteria Fund to cover salary and benefit increases

## OTHER FUNDS OPERATED BY THE COE

### Fund 10 – Special Education Pass-Thru Fund

This fund was developed to account for State and Federal sources of special education funds and the distribution of those funds to the County Office and the member districts of the San Luis Obispo County Special Education Local Plan Area (SELPA).

Fund 10	2020-21 Estimated Actuals	2021-22 Budget Adoption	Dollar Variance
<b>Revenues:</b>			
Federal Revenues	7,063,754	7,148,233	84,479
Other State Revenues	9,348,261	9,754,341	406,080
Total Revenues	16,412,015	16,902,574	490,559
<b>Expenditures:</b>			
Other Outgo	16,631,140	16,902,574	271,434
Total Expenditures	16,631,140	16,902,574	271,434
<b>Total, Net Fund Balance Increase/Decrease</b>			<b>219,125</b>

### Fund 12 – Child Development Fund

This fund supports the state preschool programs. The fund also includes two universal preschool programs supported by the San Luis Obispo First 5 Commission.

Fund 12	2020-21 Estimated Actuals	2021-22 Budget Adoption	Dollar Variance
<b>Revenues:</b>			
Federal Revenues	138,726	26,581	(112,145)
Other State Revenues	2,430,733	715,818	(1,714,915)
Other Local Revenues	79,431	180,142	100,711
Transfers In/Sources	-	274,810	274,810
Total Revenues	2,648,890	1,197,351	(1,451,539)
<b>Expenditures:</b>			
Certificated Salaries	356,212	371,296	15,084
Classified Salaries	251,427	260,199	8,772
Employee Benefits	335,984	374,805	38,821
Books & Supplies	171,006	79,495	(91,511)
Operating/Services	810,368	221,581	(588,787)
Indirect	125,392	101,236	(24,156)
Total Expenditures	2,050,389	1,408,612	(641,777)
<b>Total, Net Fund Balance Increase/Decrease</b>			<b>(809,763)</b>

**Fund 13 – Cafeteria Development Fund**

This fund is used to account separately for federal, state, and local resources to operate food service program. The Cafeteria Special Revenue Fund 13 shall be used only for those expenditures authorized by the governing board as necessary for the operation of the LEA’s food service program.

<b>Fund 13</b>	2020-21	2021-22	Dollar Variance
	Estimated Actuals	Budget Adoption	
<b>Revenues:</b>			
Federal Revenues		45,979	45,979
Other State Revenues		3,865	3,865
Other Local Revenues	20	-	(20)
Transfers In/Sources	17,550	93,201	75,651
<b>Total Revenues</b>	<b>17,570</b>	<b>143,045</b>	<b>125,475</b>
<b>Expenditures:</b>			
Certificated Salaries	9,542	10,004	462
Classified Salaries	-	22,274	22,274
Employee Benefits	2,478	29,649	27,171
Books & Supplies	1,175	64,090	62,915
Operating/Services	3,538	10,235	6,697
Indirect	837	6,793	5,956
<b>Total Expenditures</b>	<b>17,570</b>	<b>143,045</b>	<b>125,475</b>
<b>Total, Net Fund Balance Increase/Decrease</b>			<b>-</b>

**Fund 16 – Forest Reserve Fund**

This fund records revenue received from the Federal Government for distribution to school districts. School districts receive these revenues in lieu of taxes for federal timberlands located within school district boundaries. The budget for this fund assumes that the forest reserve funding will remain flat for 2018-19.

**Fund 17 – Special Reserve Fund (Non-Capital Outlay)**

This fund is a special reserve for non-capital outlay. The fund contains revenue deposited and banked by SLOCOE and the districts for data processing hardware. The fund also contains dollars for the employee health and welfare cap and supports the reserve for economic uncertainty.

<b>Fund 17</b>	2020-21	2021-22	Dollar Variance
	Estimated Actuals	Budget Adoption	
<b>Revenues:</b>			
Other Local Revenues	8,000	3,434	(4,566)
<b>Total Revenues</b>	<b>8,000</b>	<b>3,434</b>	<b>(4,566)</b>
<b>Expenditures:</b>			
Other Outgo/Tranfers Out	12,796	2,000	(10,796)
<b>Total Expenditures</b>	<b>12,796</b>	<b>2,000</b>	<b>(10,796)</b>
<b>Total, Net Fund Balance Increase/Decrease</b>			<b>6,230</b>

Fund 20 – Retiree Health Benefits Fund

This fund was established to accumulate interest earnings from the principal balance for the purposes of funding the County Office’s significant post-retiree benefit liability. The County Office currently uses “pay as you go” financing to address this liability.

Fund 20	2020-21		2021-22	Dollar Variance
	Estimated	Actuals	Budget Adoption	
<b>Revenues:</b>				
Other Local Revenues		23,000	9,924	(13,076)
Total Revenues		23,000	9,924	(13,076)
<b>Expenditures:</b>				
Transfers Out		323,242	150,000	(173,242)
Total Expenditures		323,242	150,000	(173,242)
<b>Total, Net Fund Balance Increase/Decrease</b>				<b>160,166</b>

Fund 40 – Special Reserve Fund (Capital Outlay)

This fund is for the purchase of capital equipment with a purchase price of at least \$5,000 and estimated useful life of more than three years. In 2010-11, the fund provided the financing for the First 5 Family Center in Paso Robles. The General Fund will repay the Special Reserve Fund using pass-through funds from the Successor Agency for the Paso Robles Redevelopment Agency.

Fund 40	2020-21		2021-22	Dollar Variance
	Estimated	Actuals	Budget Adoption	
<b>Revenues:</b>				
Other Local Revenues		1,314	923	(391)
Transfers In/Sources		60,000	60,000	-
Total Revenues		61,314	60,923	(391)
<b>Expenditures:</b>				
Capital Outlay		75,467	75,125	(342)
Transfers Out				-
Total Expenditures		75,467	75,125	(342)
<b>Total, Net Fund Balance Increase/Decrease</b>				<b>(49)</b>

## LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

The LCFF requires districts to develop Local Control and Accountability Plans (LCAPs) in order to set annual goals for all students, and detail how funds will be spent to achieve those goals. The LCAPs must address eight state priorities: Basic Services, Implementation of Common Core State Standards, Parental Involvement, Student Achievement, Student Engagement, School Climate, Course Access, and Other Student Outcomes. County Offices of Education must address two additional state priorities: Expelled Pupils and Foster Youth. SLOCOE has demonstrated that it has met the proportionality percentage of 9.15% by expending all Supplemental & Concentration funds allocated. *(See Attachment E)*

SLOCOE's LCAP contains goals in the following areas:

- Academic achievement
- Student engagement
- Support transitions for all students
- Family engagement

SLOCOE's LCAP includes maintaining small class sizes with a teacher ratio of 23:1; probation and mental health support; maintaining secure and safe campuses; maintaining adequate level of administrative support at each campus; monitoring student attendance and providing support as needed; nursing case management; MTSS implementation, including PBIS, address English learner progress, increasing parent engagement and ensuring services for expelled pupils and foster youth.

SLOCOE has made progress in meeting the LCAP goals with the following measurable outcomes:

- The implementation of PBIS which included state level Silver recognition at the community school and Silver recognition at the court school
- Decreased suspension rate
- Continued use of social emotional learning curriculum
- Implementation of an individualized coaching model for each student
- The support offered to students in transition from the court school
- The countywide support offered to foster and homeless youth
- 100% parent involvement in IEP meetings
- 100% student access to technology and Wi-Fi
- 100% of families are communicated to in their home language

SLOCOE will continue to update the LCAP outcomes as the plan progresses.

### FINAL COMMENTS

The budget documents presented for the Board's approval include an accurate representation of what is known when the document was developed. After the final state budget is adopted, any necessary revisions will be incorporated into the budget and brought back for Board approval. County Office staff is pleased to present this narrative and budget for your consideration.

Enter County Code :

Countywide ADA :

County Name : **SAN LUIS OBISPO**

Districts :

**compound COLA**

**2021-22 Budget Development**  
**LCFF Grant Section FOR FISCAL YEAR 2021-22**

**County Operations Grant**

**ADA Section**

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 80.71	30,000.00	\$ 2,421,300	
30,000 60,000	\$ 69.18	1,785.03	\$ 123,488	
60,000 140,000	\$ 57.64	-	\$ -	
140,000 "+"	\$ 46.13	-	\$ -	

\$ 2,544,788

**District Section**

\$ 126,046.00 10 districts \$ 1,260,460

**Base Section**

\$ 756,276.00 \$ 756,276

**County Operations Grant Total**

\$ 4,561,524 [A]

**Pupil Driven Grants -**

Grant Type	Rate	Program ADA	Funding	Totals
<b>Community School Grant</b>				
Base Grant	\$ 12,934.15	<input type="text" value="64.50"/>	\$ 834,253	<b>Total Base \$ 1,202,617</b>
Supplemental (35%)	\$ 4,526.95			<b>Total Supplemental \$ 369,059</b>
Estimated ELL / FRM %	<input type="text" value="82.24%"/>	53.04	\$ 240,131	<b>Total Concentration \$ 158,601</b>
Concentration	32.24%	20.79	\$ 94,137	

\$ 1,168,521

**Court School Grant**

Base Grant	\$ 12,934.15	<input type="text" value="28.48"/>	\$ 368,365
Supplemental (35%)	\$ 4,526.95		
Estimated ELL / FRM %	100.00%	28.48	\$ 128,928
Concentration	50.00%	14.24	\$ 64,464

\$ 561,756

**Pupil Driven Grants Total**

\$ 1,730,277 [B]

**Subtotal Local Control Funding Formula Grant Target**

\$ 6,291,801 [F] = [A + B + E]

Adjustments for Guarantee Minimum State Aid			
Excess Property Taxes		<input type="text" value="(5,962,070)"/>	[L]
Guaranteed State Aid			
total categorical hold harmless	\$	816,785	
Less: ROP paid with taxes	\$	-	
H-to-S Transportation	\$	-	
TIIG	\$	-	
Guaranteed Minimum State Aid	\$	816,785	[P]
<b>Add-On to Guarantee Minimum State Aid</b>	\$	816,785	[Q] = [P - O] or 0
<b>Additional State Aid for COE Funded on LCFF Target</b>			
Current Year Allowance	\$ 19,830.00	10 districts	\$ 198,300
Current Year EC 2575.1 Minimum Allowance	\$		80,000
Total State Aid EC 2575.1 (greater of line 65 or 66)	\$		198,300
State Aid Pursuant to EC 2575.2-Differentiated Assistance	\$		600,000
<b>Total LCFF STATE AID</b>	\$		<b>1,615,085</b>
<b>Estimated LCFF Funding</b>	\$		<b>7,906,886</b> [R] = [K + Q]

Enter County Code :

Countywide ADA :

County Name : **SAN LUIS OBISPO**  
**2021-22 Budget Development**

Districts :

**Assumes  
10%  
decline**

**LCFF Grant Section FOR FISCAL YEAR 2022-23**

**County Operations Grant**

**ADA Section**

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 82.71	28,606.53	\$ 2,366,046	
30,000 60,000	\$ 70.90	-	\$ -	
60,000 140,000	\$ 59.07	-	\$ -	
140,000 "+"	\$ 47.27	-	\$ -	
				\$ 2,366,046

**District Section**

\$ 129,171.94 10 districts \$ 1,291,719

**Base Section**

\$ 775,032.00 \$ 775,032

**County Operations Grant Total**

\$ 4,432,797 [A]

**Pupil Driven Grants -**

Grant Type	Rate	Program ADA	Funding	Totals
<b>Community School Grant</b>				
Base Grant	\$ 13,254.92	<input type="text" value="64.50"/>	\$ 854,942	<b>Total Base \$ 1,232,442</b>
Supplemental (35%)	\$ 4,639.22			<b>Total Supplemental \$ 378,211</b>
Estimated ELL / FRM %	<input type="text" value="82.24%"/>	53.04	\$ 246,086	<b>Total Concentration \$ 162,534</b>
Concentration	32.24%	20.79	\$ 96,472	
				\$ 1,197,500

**Court School Grant**

Base Grant	\$ 13,254.92	<input type="text" value="28.48"/>	\$ 377,500	
Supplemental (35%)	\$ 4,639.22			
Estimated ELL / FRM %	100.00%	28.48	\$ 132,125	
Concentration	50.00%	14.24	\$ 66,062	
				\$ 575,688

**Pupil Driven Grants Total**

\$ 1,773,188 [B]

**Subtotal Local Control Funding Formula Grant Target**

\$ 6,205,985 [F] = [A + B + E]

**Adjustments for Guarantee Minimum State Aid**

Excess Property Taxes			<input type="text" value="\$ (6,047,886)"/>	[L]
Guaranteed State Aid				
total categorical hold harmless	\$	816,785		
Less: ROP paid with taxes	\$	-		
H-to-S Transportation	\$	-		
TIIG	\$	-		
Guaranteed Minimum State Aid	\$	816,785		[P]
<b>Add-On to Guarantee Minimum State Aid</b>	\$	816,785		[Q] = [P - O] or 0
<b>Additional State Aid for COE Funded on LCFF Target</b>				
Current Year Allowance	\$ 19,830.00	10 districts	\$ 198,300	
Current Year EC 2575.1 Minimum Allowance	\$		80,000	
Total State Aid EC 2575.1 (greater of line 65 or 66)	\$		198,300	
State Aid Pursuant to EC 2575.2-Differentiated Assistance	\$		200,000	
<b>Total LCFF STATE AID</b>	\$		<b>1,215,085</b>	
<b>Estimated LCFF Funding</b>	\$		<b>7,421,070</b>	[R] = [K + Q]

Enter County Code :

Countywide ADA :

County Name : **SAN LUIS OBISPO**  
**2021-22 Budget Development**

Districts :

no growth  
in ADA

**LCFF Grant Section FOR FISCAL YEAR 2023-24**

**County Operations Grant**

**ADA Section**

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 85.28	28,606.53	\$ 2,439,565	
30,000 60,000	\$ 73.10	-	\$ -	
60,000 140,000	\$ 60.91	-	\$ -	
140,000 "+"	\$ 48.74	-	\$ -	
				\$ 2,439,565

**District Section**

\$ 129,966.03 10 districts \$ 1,299,660

**Base Section**

\$ 779,796.00 \$ 779,796

**County Operations Grant Total**

\$ 4,519,021 [A]

**Pupil Driven Grants -**

Grant Type	Rate	Program ADA	Funding	Totals
<b>Community School Grant</b>				<b>Total Base \$ 1,270,772</b>
Base Grant	\$ 13,667.15	<b>64.50</b>	\$ 881,531	<b>Total Supplemental \$ 391,702</b>
Supplemental (35%)	\$ 4,783.50			<b>Total Concentration \$ 169,317</b>
Estimated ELL / FRM %	<b>82.80%</b>	53.41	\$ 255,468	
Concentration	32.80%	21.16	\$ 101,200	
				\$ 1,238,199
<b>Court School Grant</b>				
Base Grant	\$ 13,667.15	<b>28.48</b>	\$ 389,240	
Supplemental (35%)	\$ 4,783.50			
Estimated ELL / FRM %	100.00%	28.48	\$ 136,234	
Concentration	50.00%	14.24	\$ 68,117	
				\$ 593,592
<b>Pupil Driven Grants Total</b>				<b>\$ 1,831,790 [B]</b>
<b>Subtotal Local Control Funding Formula Grant Target</b>				<b>\$ 6,350,811 [F] = [A + B + E]</b>

**Adjustments for Guarantee Minimum State Aid**

Excess Property Taxes			\$ (6,079,804)	[L]
Guaranteed State Aid				
total categorical hold harmless		\$ 816,785		
Less: ROP paid with taxes		\$ -		
H-to-S Transportation		\$ -		
TIIG		\$ -		
Guaranteed Minimum State Aid			\$ 816,785	[P]
<b>Add-On to Guarantee Minimum State Aid</b>			\$ 816,785	[Q] = [P - O] or 0
<b>Additional State Aid for COE Funded on LCFF Target</b>				
Current Year Allowance	\$ 19,830.00	10 districts	\$ 198,300	
Current Year EC 2575.1 Minimum Allowance			\$ 80,000	
Total State Aid EC 2575.1 (greater of line 65 or 66)			\$ 198,300	
State Aid Pursuant to EC 2575.2-Differentiated Assistance			\$ 200,000	
<b>Total LCFF STATE AID</b>			\$ 1,215,085	
<b>Estimated LCFF Funding</b>			\$ 7,565,896	[R] = [K + Q]



## SSC School District and Charter School Financial Projection Dashboard 2021–22 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dashboard is based on the Governor's 2021–22 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

<b>LCFF PLANNING FACTORS</b>					
Factor	2020–21	2021–22	2022–23	2023–24	2024–25
Department of Finance (DOF) Statutory COLA	2.31%	1.70% <sup>1</sup>	2.48%	3.11%	3.54%
SSC Estimated Planning COLA	0.00%	5.07% <sup>2</sup>	2.48%	3.11%	3.54%

<b>LCFF GRADE SPAN FACTORS FOR 2021–22</b>				
Entitlement Factors per ADA*	K–3	4–6	7–8	9–12
2020–21 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Mega COLA at 5.07%	\$390	\$396	\$408	\$473
2021–22 Base Grants	\$8,092	\$8,214	\$8,458	\$9,802
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$842	–	–	\$255
2021–22 Adjusted Base Grants <sup>3,4</sup>	\$8,934	\$8,214	\$8,458	\$10,057

\*Average daily attendance (ADA)

<b>OTHER PLANNING FACTORS</b>						
Factors		2020–21	2021–22	2022–23	2023–24	2024–25
California CPI		2.14%	3.84%	2.40%	2.23%	2.42%
California Lottery	Unrestricted per ADA	\$150	\$150	\$150	\$150	\$150
	Restricted per ADA	\$49	\$49	\$49	\$49	\$49
Mandate Block Grant (District)	Grades K–8 per ADA	\$32.18	\$32.79	\$33.60	\$34.64	\$35.87
	Grades 9–12 per ADA	\$61.94	\$63.17	\$64.74	\$66.75	\$69.11
Mandate Block Grant (Charter)	Grades K–8 per ADA	\$16.86	\$17.21	\$17.64	\$18.19	\$18.83
	Grades 9–12 per ADA	\$46.87	\$47.84	\$49.03	\$50.55	\$52.34
Interest Rate for Ten-Year Treasuries		1.30%	2.13%	2.40%	2.30%	2.40%
CalSTRS Employer Rate <sup>5</sup>		16.15%	16.92%	19.10%	19.10%	19.10%
CalPERS Employer Rate <sup>5</sup>		20.70%	22.91%	26.10%	27.10%	27.70%
Unemployment Insurance Rate <sup>6</sup>		0.05%	1.23%	0.20%	0.20%	0.20%

<b>STATE MINIMUM RESERVE REQUIREMENTS</b>	
Reserve Requirement	District ADA Range
The greater of 5% or \$71,000	0 to 300
The greater of 4% or \$71,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

<sup>1</sup>Applies to Child Nutrition, Preschool, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

<sup>2</sup>Amount represents the 2021–22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020–21 unfunded statutory COLA of 2.31%.

<sup>3</sup>Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 50% for each eligible student beyond the 55% identification rate threshold.

<sup>4</sup>May Revise proposes an augmentation to increase the 50% to 65%, with the condition that the additional 15% be used to increase the number of credentialed and/or classified staff that provide direct services to students on school campuses

<sup>5</sup>California Public Employees' Retirement System (CalPERS) rate in 2021–22 is final; whereas the California State Teachers' Retirement System (CalSTRS) rate in 2021–22 is based on the most recent actuarial study, and is subject to board approval in June 2021. Rates in the following years are subject to change based on determination by the respective governing boards

<sup>6</sup>Unemployment rate in 2021–22 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)

Increased or Improved Services LCAP % Calculation

	COL 1	COL 2	COL 3	COL 4	COL 5	COL 6a	COL 6b	COL 7	COL 8a	COL 8b	
	Estimated LCFF Target for Supplemental & Concentration Funding	Estimated LCFF funds expended on Unduplicated Pupils in Prior Year (sch 991 & 992) Resource 0240 & 6505	Balance to Target Difference (COL 1 - COL 2)	Increase in Estimated Supplemental & Concentration Grant Funding (COL 3 TIMES GAP FUNDING)	Estimated Supplemental & Concentration Grant Funding (COL 4 + COL 2) Unless Line 3 <= 0, then Line 1	TOTAL LCFF FUNDING (EXCL TIIIIG & TRANS) Includes Operational Grant & Pupil Driven Grant	Total LCFF Funding Less Supp & Concentration (COL 6a - COL 5)	Minimum Proportionality Percentage (COL 5 / COL 6b)	If COL 3 = or less than 0 then COL 8a then COL 6a		
<b>SLOCOE 2013-14</b>	\$ 937,343	\$ 31,624	\$ 905,719	28.05% \$ 254,054	\$ 285,678	\$ 8,109,888	\$ 7,824,210	3.65%		11.56%	
<b>Gap</b>				20.68%							
<b>SLOCOE 2014-15</b>	\$ 937,343	\$ 31,624	\$ 905,719	52.20% \$ 254,054	\$ 285,678	\$ 8,109,888	\$ 7,824,210	3.65%		11.56%	
<b>Gap</b>											
<b>SLOCOE 2015-16</b>	\$ 887,599	\$ 1,225,341	\$ 0.00	\$ 0.00	\$ 1,225,341	\$ 7,864,262	\$ 6,638,921	18.46%	YES	11.29%	
<b>Gap</b>				54.84% \$ 0.00							
<b>SLOCOE 2016-17</b>	\$ 608,506	\$ 1,193,665	\$ 0.00	\$ 0.00	\$ 608,506	\$ 6,952,296	\$ 6,343,790	9.59%	YES	9.59%	
<b>Gap</b>				43.97% \$ 0.00							
<b>SLOCOE 2017-18</b>	\$ 683,367	\$ 959,021	\$ 0.00	\$ 0.00	\$ 683,367	\$ 7,289,288	\$ 6,605,921	10.34%	YES	10.34%	
<b>Gap</b>				100.00% \$ 0.00							
<b>SLOCOE 2018-19</b>	\$ 481,535	\$ 571,489	\$ 0.00	\$ 0.00	\$ 481,535	\$ 5,879,895	\$ 5,398,360	8.92%	YES	8.92%	
<b>Gap</b>				100.00% \$ 0.00							
<b>SLOCOE 2019-20</b>	\$ 433,567	\$ 570,642 *	\$ 0.00	\$ 0.00	\$ 433,567	\$ 5,826,629	\$ 5,393,062	8.04%	YES	8.04%	
<b>Gap</b>				100.00% \$ 0.00							
<b>SLOCOE 2020-21</b>	\$ 370,195	\$ 362,357 *	\$ 0.00	\$ 0.00	\$ 370,195	\$ 5,286,741	\$ 4,916,546	7.53%	YES	7.53%	
<b>Gap</b>				100.00% \$ 0.00							
<b>SLOCOE 2021-22</b>	\$ 527,659	\$ 277,634 *	\$ 250,025	\$ 250,025	\$ 527,659	\$ 6,291,801	\$ 5,764,142	9.15%	YES	9.15%	
<b>Gap</b>											
				<i>* Includes transportation expenditures funded from unrestricted</i>							

**ANNUAL BUDGET REPORT:**  
 July 1, 2021 Budget Adoption

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

Public Hearing: \_\_\_\_\_ Adoption Date: June 24, 2021

Place: 3350 Education Drive Signed: \_\_\_\_\_  
 Date: June 17, 2021 Clerk/Secretary of the County Board  
 Time: 1:30 p.m. (Original signature required)

Contact person for additional information on the budget reports:

Name: Melissa Abbey  
 Title: Director of Fiscal Services  
 Telephone: 805-782-7212  
 E-mail: mabbey@slocoe.org

To update our mailing database, please complete the following:

Superintendent's Name: Dr. James Brescia  
 Chief Business Official's Name: Dr. Sheldon Smith  
 CBO's Title: Assistant Superintendent, Business  
 CBO's Telephone: (805) 782-7210

**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	

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
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	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?</li> </ul>	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>		X
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>		X
		<ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>		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:		
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>		X
			n/a	X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>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?</li> </ul>		X
		<ul style="list-style-type: none"> <li>Adoption date of the LCAP or an update to the LCAP:</li> </ul>	Jun 17, 2021	
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

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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

<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
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 EC 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

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

School Insurance Program for Employees of San Luis obispo is a JPA that provides worker's compensation benefits to employees of all K-14 districts in San Luis Obispo County.

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

Signed \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: Jun 24, 2021

For additional information on this certification, please contact:

Name: Melissa Abbey

Title: Director, Fiscal Services

Telephone: (805) 782-7212

E-mail: mabbey@slococoe.org





Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	13,949,815.00	349,681.00	14,299,496.00	13,889,478.00	343,394.00	14,232,872.00	-0.5%
2) Federal Revenue		8100-8299	0.00	7,882,660.63	7,882,660.63	0.00	3,501,981.00	3,501,981.00	-55.6%
3) Other State Revenue		8300-8599	1,919,260.00	4,883,409.56	6,802,669.56	61,263.00	3,522,910.00	3,584,173.00	-47.3%
4) Other Local Revenue		8600-8799	3,104,598.00	6,291,517.23	9,396,115.23	2,664,058.00	5,405,872.00	8,069,930.00	-14.1%
5) TOTAL REVENUES			18,973,673.00	19,407,288.42	38,380,961.42	16,614,799.00	12,774,157.00	29,388,956.00	-23.4%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	1,556,743.50	3,581,163.50	5,137,907.00	1,593,065.00	3,488,459.00	5,081,524.00	-1.1%
2) Classified Salaries		2000-2999	3,694,949.00	1,943,395.00	5,638,344.00	3,932,684.00	1,943,683.00	5,876,347.00	4.2%
3) Employee Benefits		3000-3999	2,145,222.35	2,939,622.07	5,084,844.42	2,387,524.00	3,055,988.00	5,443,512.00	7.1%
4) Books and Supplies		4000-4999	315,753.00	912,712.00	1,228,465.00	310,554.00	585,305.00	895,859.00	-27.1%
5) Services and Other Operating Expenditures		5000-5999	3,984,996.27	9,300,863.67	13,285,859.94	2,017,241.00	3,359,154.00	5,376,395.00	-59.5%
6) Capital Outlay		6000-6999	29,008.00	90,189.00	119,197.00	10,000.00	104,000.00	114,000.00	-4.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,549,464.00	785,082.00	6,334,546.00	5,962,070.00	585,612.00	6,547,682.00	3.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,332,703.05)	1,206,474.05	(126,229.00)	(913,821.00)	805,792.00	(108,029.00)	-14.4%
9) TOTAL EXPENDITURES			15,943,433.07	20,759,501.29	36,702,934.36	15,299,297.00	13,927,993.00	29,227,290.00	-20.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			3,030,239.93	(1,352,232.87)	1,678,007.06	1,315,502.00	(1,153,836.00)	161,666.00	-90.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	336,038.00	0.00	336,038.00	152,000.00	0.00	152,000.00	-54.8%
b) Transfers Out		7600-7629	17,550.00	60,000.00	77,550.00	368,011.00	60,000.00	428,011.00	451.9%
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	(1,035,011.00)	1,035,011.00	0.00	(1,140,612.00)	1,140,612.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(716,523.00)	975,011.00	258,488.00	(1,356,623.00)	1,080,612.00	(276,011.00)	-206.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,313,716.93	(377,221.87)	1,936,495.06	(41,121.00)	(73,224.00)	(114,345.00)	-105.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	3,064,296.97	1,876,075.34	4,940,372.31	5,378,013.90	1,498,853.47	6,876,867.37	39.2%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			3,064,296.97	1,876,075.34	4,940,372.31	5,378,013.90	1,498,853.47	6,876,867.37	39.2%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			3,064,296.97	1,876,075.34	4,940,372.31	5,378,013.90	1,498,853.47	6,876,867.37	39.2%
e) Adjusted Beginning Balance (F1c + F1d)			5,378,013.90	1,498,853.47	6,876,867.37	5,336,892.90	1,425,629.47	6,762,522.37	-1.7%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	0.00	0.00	0.00	25,475.00	0.00	25,475.00	New
Revolving Cash		9712	25,475.00	0.00	25,475.00	0.00	0.00	0.00	-100.0%
Stores		9713	165,561.30	0.00	165,561.30	165,561.30	0.00	165,561.30	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	1,498,853.47	1,498,853.47	0.00	1,425,629.47	1,425,629.47	-4.9%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	4,016,878.65	0.00	4,016,878.65	4,016,878.65	0.00	4,016,878.65	0.0%
Other Assignments		9780				58,966.00		58,966.00	
Resource 0006-External Billings	0000	9780				301,564.00		301,564.00	
Resource 0240-Alternative Education	0000	9780				98,431.34		98,431.34	
Resource 0424-District Support Data F	0000	9780				8,281.13		8,281.13	
Resource 0470-ETC	0000	9780				66,375.00		66,375.00	
Resource 0822-TIP/CASC	0000	9780				134,470.48		134,470.48	
Resource 0830-COE LCAP Oversight	0000	9780				1,448,938.11		1,448,938.11	
Resource 0831-Differentiated Assistanc	0000	9780				10,317.59		10,317.59	
Resource 0832-CSI Support	0000	9780				39,535.00		39,535.00	
18-19 Cuesta CTE	0000	9780				1,000,000.00		1,000,000.00	
Reserved for Interfund Transfer to Fund	0000	9780				250,000.00		250,000.00	
Reserved for Future Fiscal Oversight	0000	9780				300,000.00		300,000.00	
Reserved for Future Board Action	0000	9780				300,000.00		300,000.00	
Reserved for Future Deferred Maintenan	0000	9780				300,000.00		300,000.00	
Resource 0006-External Billings	0000	9780	58,966.00		58,966.00				

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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)	
Resource 0240-Alternative Education	0000	9780	301,564.00		301,564.00				
Resource 0424-District Support Data Pr	0000	9780	98,431.34		98,431.34				
Resource 0470-ETC	0000	9780	8,281.13		8,281.13				
Resource 0822-TIP/CASC	0000	9780	66,375.00		66,375.00				
Resource 0830-COE LCAP Oversight	0000	9780	134,470.48		134,470.48				
Resource 0831-Differentiated Assistanc	0000	9780	1,448,938.11		1,448,938.11				
Resource 0832-CSI Support	0000	9780	10,317.59		10,317.59				
18-19 Cuesta CTE	0000	9780	39,535.00		39,535.00				
Reserved for Interfund Transfer to Fund	0000	9780	1,000,000.00		1,000,000.00				
Reserved for Future Fiscal Oversight	0000	9780	250,000.00		250,000.00				
Reserved for Future Board Action	0000	9780	300,000.00		300,000.00				
Reserved for Future Deferred Maintenan	0000	9780	300,000.00		300,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,170,098.95	0.00	1,170,098.95	1,128,977.95	0.00	1,128,977.95	-3.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	17,609,968.01	(25,795.79)	17,584,172.22				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,303.01	0.00	2,303.01				
c) in Revolving Cash Account		9130	25,475.00	0.00	25,475.00				
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	40,979.29	367,286.58	408,265.87				
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	165,561.30	0.00	165,561.30				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL_ASSETS			17,844,286.61	341,490.79	18,185,777.40				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL_DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	352,060.63	35,063.77	387,124.40				
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			352,060.63	35,063.77	387,124.40				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL_DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

Description (G9 + H2) - (I6 + J2)	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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)	
			17,492,225.98	306,427.02	17,798,653.00				

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	1,648,418.00	0.00	1,648,418.00	1,615,085.00	0.00	1,615,085.00	-2.0%
Education Protection Account State Aid - Current Year		8012	20,522.00	0.00	20,522.00	20,522.00	0.00	20,522.00	0.0%
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	175,846.00	0.00	175,846.00	175,846.00	0.00	175,846.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	23,911,895.00	0.00	23,911,895.00	23,911,895.00	0.00	23,911,895.00	0.0%
Unsecured Roll Taxes		8042	964,117.00	0.00	964,117.00	964,117.00	0.00	964,117.00	0.0%
Prior Years' Taxes		8043	(19,859.00)	0.00	(19,859.00)	(19,859.00)	0.00	(19,859.00)	0.0%
Supplemental Taxes		8044	286,763.00	0.00	286,763.00	286,763.00	0.00	286,763.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	301,194.00	0.00	301,194.00	301,194.00	0.00	301,194.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			27,288,896.00	0.00	27,288,896.00	27,255,563.00	0.00	27,255,563.00	-0.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(13,339,081.00)	349,681.00	(12,989,400.00)	(13,366,085.00)	343,394.00	(13,022,691.00)	0.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			13,949,815.00	349,681.00	14,299,496.00	13,889,478.00	343,394.00	14,232,872.00	-0.5%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	59,606.00	59,606.00	0.00	58,363.00	58,363.00	-2.1%
Special Education Discretionary Grants		8182	0.00	331,803.49	331,803.49	0.00	231,929.00	231,929.00	-30.1%
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%
FEEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	47,236.78	47,236.78	0.00	47,237.00	47,237.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	624,082.00	624,082.00	0.00	424,612.00	424,612.00	-32.0%
Title I, Part A, Basic	3010	8290		563,419.00	563,419.00		324,236.00	324,236.00	-42.5%
Title I, Part D, Local Delinquent Programs	3025	8290		190,849.00	190,849.00		195,776.00	195,776.00	2.6%
Title II, Part A, Supporting Effective Instruction	4035	8290		26,831.00	26,831.00		16,084.00	16,084.00	-40.1%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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)		
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%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630			2,443,432.36	2,443,432.36			2,189,240.00	2,189,240.00	-10.4%
Other NCLB / Every Student Succeeds Act		8290								
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	3,595,401.00	3,595,401.00	0.00	14,504.00	14,504.00	14,504.00	-99.6%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	7,882,660.63	7,882,660.63	0.00	3,501,981.00	3,501,981.00	3,501,981.00	-55.6%
<b>OTHER STATE REVENUE</b>										
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		1,264,256.75	1,264,256.75			1,312,122.00	1,312,122.00	3.8%
Prior Years	6500	8319		56,280.00	56,280.00			0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	574,427.00	574,427.00	0.00	574,427.00	574,427.00	574,427.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs										
Mandated Costs Reimbursements										
Lottery - Unrestricted and Instructional Materials			42,263.00	0.00	42,263.00	42,263.00		0.00	42,263.00	0.0%
Tax Relief Subventions			14,230.00	(25.00)	14,205.00	19,000.00		2,647.00	21,647.00	52.4%
Restricted Levies - Other										
Homeowners' Exemptions			0.00	0.00	0.00	0.00		0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes			0.00	0.00	0.00	0.00		0.00	0.00	0.0%
Pass-Through Revenues from State Sources			0.00	0.00	0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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)	
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		398,770.29	398,770.29		394,651.00	394,651.00	-1.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		85,853.00	85,853.00		85,853.00	85,853.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,862,767.00	2,503,847.52	4,366,614.52	0.00	1,153,210.00	1,153,210.00	-73.6%
TOTAL_OTHER STATE REVENUE			1,919,260.00	4,883,409.56	6,802,669.56	61,263.00	3,522,910.00	3,584,173.00	-47.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
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	0.00%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Ad Valorem Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Parcel Taxes		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other									
Community Redevelopment Funds		8625	350,000.00	0.00	350,000.00	350,000.00	0.00	350,000.00	0.00%
Not Subject to LCFF Deduction									
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Sales		8639	0.00	0.00	0.00	0.00	4,000.00	4,000.00	New
Leases and Rentals		8650	169,422.00	18,604.00	188,026.00	217,525.00	10,500.00	228,025.00	21.3%
Interest		8660	128,114.00	22,514.00	150,628.00	94,723.00	0.00	94,723.00	-37.1%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Interagency Services		8677	1,125,010.00	1,799,221.23	2,924,231.23	828,004.00	1,316,462.00	2,144,466.00	-26.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Fees and Contracts		8689	1,115,891.00	357,071.00	1,472,962.00	1,011,275.00	295,200.00	1,306,475.00	-11.3%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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)	
(50%) Adjustment		8681	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	216,161.00	575,659.00	791,820.00	162,531.00	235,086.00	397,617.00	-49.8%
Tuition		8710	0.00	3,518,448.00	3,518,448.00	0.00	3,544,624.00	3,544,624.00	0.7%
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		0.00	0.00		0.00	0.00	0.0%
ROCIP 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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,104,598.00	6,291,517.23	9,396,115.23	2,664,058.00	5,405,872.00	8,069,930.00	-14.1%
<b>TOTAL REVENUES</b>			18,973,673.00	19,407,268.42	38,380,941.42	16,614,799.00	12,774,157.00	29,388,956.00	-23.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	231,908.00	1,571,227.00	1,803,135.00	234,547.00	1,520,458.00	1,755,005.00	-2.7%
Certificated Pupil Support Salaries		1200	201,742.00	290,400.00	492,142.00	155,097.00	312,374.00	467,471.00	-5.0%
Certificated Supervisors' and Administrators' Salaries		1300	986,522.50	1,072,048.50	2,058,571.00	1,147,841.00	1,030,026.00	2,177,867.00	5.8%
Other Certificated Salaries		1900	136,571.00	647,488.00	784,059.00	55,580.00	625,601.00	681,181.00	-13.1%
TOTAL, CERTIFICATED SALARIES			1,556,743.50	3,581,163.50	5,137,907.00	1,593,065.00	3,488,459.00	5,081,524.00	-1.1%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	93,966.00	486,255.00	580,221.00	162,777.00	560,795.00	723,572.00	24.7%
Classified Support Salaries		2200	239,573.00	262,283.00	501,856.00	363,772.00	184,312.00	548,084.00	9.2%
Classified Supervisors' and Administrators' Salaries		2300	1,324,801.00	144,462.00	1,469,263.00	1,129,115.00	162,467.00	1,291,582.00	-12.1%
Clerical, Technical and Office Salaries		2400	1,967,837.00	449,516.00	2,417,353.00	2,058,202.00	437,422.00	2,495,624.00	3.2%
Other Classified Salaries		2900	68,772.00	600,879.00	669,651.00	218,798.00	598,687.00	817,485.00	22.1%
TOTAL, CLASSIFIED SALARIES			3,694,949.00	1,943,395.00	5,638,344.00	3,932,664.00	1,943,683.00	5,876,347.00	4.2%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	223,220.00	1,056,816.04	1,280,036.04	267,479.00	1,051,708.00	1,319,187.00	3.1%
PERS		3201-3202	750,875.00	408,050.00	1,158,925.00	873,329.00	421,371.00	1,294,700.00	11.7%
OASDI/Medicare/Alternative		3301-3302	78,190.70	79,070.72	157,261.42	79,769.00	80,478.00	160,247.00	1.9%
Health and Welfare Benefits		3401-3402	650,403.00	739,027.00	1,389,430.00	753,116.00	761,109.00	1,514,225.00	9.0%
Unemployment Insurance		3501-3502	2,489.70	4,066.41	6,556.11	3,000.00	128,782.00	131,782.00	1910.1%
Workers' Compensation		3601-3602	238,997.70	257,685.40	496,683.10	245,610.00	237,479.00	483,089.00	-2.7%
OPEB, Allocated		3701-3702	201,046.25	394,906.50	595,952.75	165,221.00	375,061.00	540,282.00	-9.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,145,222.35	2,939,622.07	5,084,844.42	2,387,524.00	3,055,988.00	5,443,512.00	7.1%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	35,500.00	35,500.00	0.00	225,915.00	225,915.00	536.4%
Books and Other Reference Materials		4200	0.00	2,475.00	2,475.00	0.00	2,475.00	2,475.00	0.0%
Materials and Supplies		4300	268,429.00	583,422.00	851,851.00	276,554.00	317,483.00	594,037.00	-30.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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)	
Noncapitalized Equipment		4400	47,324.00	291,315.00	338,639.00	34,000.00	39,432.00	73,432.00	-78.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			315,753.00	912,742.00	1,228,465.00	310,554.00	585,305.00	895,859.00	-27.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	2,232,358.00	2,232,358.00	0.00	1,372,219.00	1,372,219.00	-38.9%
Travel and Conferences		5200	73,935.00	302,205.00	376,140.00	106,551.00	334,319.00	440,870.00	17.2%
Dues and Memberships		5300	56,910.00	108,606.00	165,516.00	54,727.00	88,800.00	143,527.00	-13.3%
Insurance		5400 - 5450	99,432.00	2,963.00	102,395.00	90,554.00	2,462.00	93,016.00	-9.2%
Operations and Housekeeping Services		5500	331,524.00	13,788.00	345,312.00	395,450.00	1,000.00	396,450.00	14.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	210,802.00	307,400.00	518,202.00	237,495.00	265,535.00	503,030.00	-2.9%
Transfers of Direct Costs		5710	(163,715.00)	163,715.00	0.00	(99,889.00)	99,889.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(13,756.00)	0.00	(13,756.00)	(11,524.00)	0.00	(11,524.00)	-16.2%
Professional/Consulting Services and Operating Expenditures		5800	3,309,000.27	6,108,006.67	9,417,006.94	1,165,364.00	1,154,663.00	2,320,027.00	-75.4%
Communications		5900	80,864.00	61,822.00	142,686.00	78,513.00	40,267.00	118,780.00	-16.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			3,984,996.27	9,300,863.67	13,285,859.94	2,017,241.00	3,359,154.00	5,376,395.00	-59.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Buildings and Improvements of Buildings		6200	0.00	79,000.00	79,000.00	0.00	104,000.00	104,000.00	31.6%
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	0.00%
Equipment		6400	29,008.00	11,189.00	40,197.00	10,000.00	0.00	10,000.00	-75.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>TOTAL, CAPITAL OUTLAY</b>			29,008.00	90,189.00	119,197.00	10,000.00	104,000.00	114,000.00	-4.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
State Special Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Payments to JPAs		7211	0.00	624,082.00	624,082.00	0.00	424,612.00	424,612.00	-32.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To JPAs		7221	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To County Offices	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To JPAs	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To County Offices	6360	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To JPAs	6360	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Transfers of Apportionments	All Other		0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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)	
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	5,549,464.00	140,000.00	5,689,464.00	5,962,070.00	140,000.00	6,102,070.00	7.3%
Debt Service		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7439	0.00	21,000.00	21,000.00	0.00	21,000.00	21,000.00	0.0%
Other Debt Service - Principal			5,549,464.00	785,082.00	6,334,546.00	5,962,070.00	585,612.00	6,547,682.00	3.4%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,206,474.05)	1,206,474.05	0.00	(805,792.00)	805,792.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(126,229.00)	0.00	(126,229.00)	(108,029.00)	0.00	(108,029.00)	-14.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,332,703.05)	1,206,474.05	(126,229.00)	(913,821.00)	805,792.00	(108,029.00)	-14.4%
TOTAL EXPENDITURES			15,943,433.07	20,759,501.29	36,702,934.36	15,299,297.00	13,927,983.00	29,227,280.00	-20.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers In		8919	336,038.00	0.00	336,038.00	152,000.00	0.00	152,000.00	-54.8%
(a) TOTAL INTERFUND TRANSFERS IN			336,038.00	0.00	336,038.00	152,000.00	0.00	152,000.00	-54.8%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	274,810.00	0.00	274,810.00	New
To: Special Reserve Fund		7612	0.00	60,000.00	60,000.00	0.00	60,000.00	60,000.00	0.00%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Cafeteria Fund		7616	17,550.00	0.00	17,550.00	93,201.00	0.00	93,201.00	431.1%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(b) TOTAL INTERFUND TRANSFERS OUT			17,550.00	60,000.00	77,550.00	368,011.00	60,000.00	428,011.00	451.9%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Emergency Apportionments									
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.00%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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)	
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(795,654.00)	795,654.00	0.00	(838,847.00)	838,847.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(239,357.00)	239,357.00	0.00	(301,765.00)	301,765.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(1,035,011.00)	1,035,011.00	0.00	(1,140,612.00)	1,140,612.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(716,523.00)	975,011.00	258,488.00	(1,356,623.00)	1,080,612.00	(276,011.00)	-206.8%



Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	13,949,815.00	349,681.00	14,299,496.00	13,889,478.00	343,394.00	14,232,872.00	-0.5%
2) Federal Revenue		8100-8299	0.00	7,882,660.63	7,882,660.63	0.00	3,501,981.00	3,501,981.00	-55.6%
3) Other State Revenue		8300-8599	1,919,260.00	4,883,409.56	6,802,669.56	61,263.00	3,522,910.00	3,584,173.00	-47.3%
4) Other Local Revenue		8600-8799	3,104,598.00	6,291,517.23	9,396,115.23	2,664,058.00	5,405,872.00	8,069,930.00	-14.1%
5) TOTAL REVENUES			18,973,673.00	19,407,268.42	38,380,941.42	16,614,799.00	12,774,157.00	29,388,956.00	-23.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		537,093.00	7,872,395.26	8,409,488.26	648,666.00	6,485,314.00	7,133,980.00	-15.2%
2) Instruction - Related Services	2000-2999		4,053,974.34	5,713,856.38	9,767,830.72	2,106,343.00	3,737,889.00	5,844,232.00	-40.2%
3) Pupil Services	3000-3999		620,736.00	1,345,425.00	1,966,161.00	641,107.00	1,366,623.00	2,007,730.00	2.1%
4) Ancillary Services	4000-4999		24,698.00	8,030.26	32,728.26	0.00	0.00	0.00	-100.0%
5) Community Services	5000-5999		0.00	28,721.00	28,721.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		55,543.00	0.00	55,543.00	69,075.00	0.00	69,075.00	24.4%
7) General Administration	7000-7999		3,786,577.73	3,864,266.56	7,650,844.29	4,314,670.00	882,547.00	5,197,217.00	-32.1%
8) Plant Services	8000-8999	Except 7600-7699	1,315,347.00	1,141,724.83	2,457,071.83	1,557,366.00	870,008.00	2,427,374.00	-1.2%
9) Other Outgo	9000-9999		5,549,464.00	785,082.00	6,334,546.00	5,962,070.00	585,612.00	6,547,682.00	3.4%
10) TOTAL EXPENDITURES			15,943,433.07	20,759,501.29	36,702,934.36	15,299,297.00	13,927,993.00	29,227,290.00	-20.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			3,030,239.93	(1,352,232.87)	1,678,007.06	1,315,502.00	(1,153,836.00)	161,666.00	-90.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	336,038.00	0.00	336,038.00	152,000.00	0.00	152,000.00	-54.8%
b) Transfers Out		7600-7629	17,550.00	60,000.00	77,550.00	368,011.00	60,000.00	428,011.00	451.9%
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	(1,035,011.00)	1,035,011.00	0.00	(1,140,612.00)	1,140,612.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(716,523.00)	975,011.00	258,488.00	(1,356,623.00)	1,080,612.00	(276,011.00)	-206.8%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,313,716.93	(377,221.87)	1,936,495.06	(41,121.00)	(73,224.00)	(114,345.00)	-105.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	3,064,296.97	1,876,075.34	4,940,372.31	5,378,013.90	1,498,853.47	6,876,867.37	39.2%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			3,064,296.97	1,876,075.34	4,940,372.31	5,378,013.90	1,498,853.47	6,876,867.37	39.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,064,296.97	1,876,075.34	4,940,372.31	5,378,013.90	1,498,853.47	6,876,867.37	39.2%
2) Ending Balance, June 30 (E + F1e)			5,378,013.90	1,498,853.47	6,876,867.37	5,336,892.90	1,425,629.47	6,762,522.37	-1.7%
Components of Ending Fund Balance									
a) Nonspendable		9711	0.00	0.00	0.00	25,475.00	0.00	25,475.00	New
Revolving Cash									
Stores		9712	25,475.00	0.00	25,475.00	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	165,561.30	0.00	165,561.30	165,561.30	0.00	165,561.30	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,498,853.47	1,498,853.47	0.00	1,425,629.47	1,425,629.47	-4.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	4,016,878.65	0.00	4,016,878.65	4,016,878.65	0.00	4,016,878.65	0.0%
Resource 0006-External Billings	0000	9780	58,966.00					58,966.00	
Resource 0240-Alternative Education	0000	9780	301,564.00					301,564.00	
Resource 0424-District Support Data F	0000	9780	98,431.34					98,431.34	
Resource 0470-ETC	0000	9780	8,281.13					8,281.13	
Resource 0822-TIP/CASC	0000	9780	66,375.00					66,375.00	
Resource 0830-COE LCAP Oversight	0000	9780	134,470.48					134,470.48	
Resource 0831-Differentiated Assistant	0000	9780	1,448,938.11					1,448,938.11	
Resource 0832-CSI Support	0000	9780	10,317.59					10,317.59	
18-19 Cuesta CTE	0000	9780	39,535.00					39,535.00	
Reserved for Interfund Transfer to Fund	0000	9780	1,000,000.00					1,000,000.00	
Reserved for Future Fiscal Oversight	0000	9780	250,000.00					250,000.00	
Reserved for Future Board Action	0000	9780	300,000.00					300,000.00	

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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)	
Reserved for Future Deferred Maintenal	0000	9780				300,000.00		300,000.00	
Resource 0006-External Billings	0000	9780	58,966.00		58,966.00				
Resource 0240-Alternative Education	0000	9780	301,564.00		301,564.00				
Resource 0424-District Support Data Pr	0000	9780	98,431.34		98,431.34				
Resource 0470-ETC	0000	9780	8,281.13		8,281.13				
Resource 0822-TIP/CASC	0000	9780	66,375.00		66,375.00				
Resource 0830-COE LCAP Oversight	0000	9780	134,470.48		134,470.48				
Resource 0831-Differentiated Assistanc	0000	9780	1,448,938.11		1,448,938.11				
Resource 0832-CSI Support	0000	9780	10,317.59		10,317.59				
18-19 Cuesta CTE	0000	9780	39,535.00		39,535.00				
Reserved for Interfund Transfer to Fund	0000	9780	1,000,000.00		1,000,000.00				
Reserved for Future Fiscal Oversight	0000	9780	250,000.00		250,000.00				
Reserved for Future Board Action	0000	9780	300,000.00		300,000.00				
Reserved for Future Deferred Maintenal	0000	9780	300,000.00		300,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,170,098.95	0.00	1,170,098.95	1,128,977.95	0.00	1,128,977.95	-3.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
5640	Medi-Cal Billing Option	12,036.00	12,036.00
5810	Other Restricted Federal	44,756.46	44,756.46
6300	Lottery: Instructional Materials	20,764.74	20,764.74
6500	Special Education	431,918.65	431,918.65
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progr	49,853.04	49,853.04
7311	Classified School Employee Professional Development Block Grant	19,115.00	19,115.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectic	20,707.20	20,707.20
9010	Other Restricted Local	899,702.38	826,478.38
Total, Restricted Balance		<u>1,498,853.47</u>	<u>1,425,629.47</u>

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):

County Office County Operations Grant ADA Standard Percentage Level:

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

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

Fiscal Year	County Operations Grant Funded ADA			ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals			
Third Prior Year (2018-19)	33,199.69	32,643.72		1.7%	Met
Second Prior Year (2019-20)	32,424.36	32,601.04		N/A	Met
First Prior Year (2020-21)	32,542.45	32,617.27		N/A	Met

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

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

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

Explanation:  
(required if NOT met)

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 School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2018-19)	88.72	35.87	32,643.72	0.00
Second Prior Year (2019-20)	92.99	32.95	32,601.04	0.00
First Prior Year (2020-21)	97.80	32.95	32,617.27	0.00
Historical Average:	93.17	33.92	32,620.68	0.00

**County Office's County Operated Programs ADA Standard:**

<b>Budget Year (2021-22)</b> (historical average plus 2%):	95.03	34.60	33,273.09	0.00
<b>1st Subsequent Year (2022-23)</b> (historical average plus 4%):	96.90	35.28	33,925.51	0.00
<b>2nd Subsequent year (2023-24)</b> (historical average plus 6%):	98.76	35.96	34,577.92	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 (2021-22)	92.98	32.95	31,785.03	0.00
1st Subsequent Year (2022-23)	92.98	32.95	28,606.53	0.00
2nd Subsequent Year (2023-24)	92.98	32.95	28,606.53	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 the county office's gap funding or its cost-of-living adjustment (COLA)<sup>1</sup> 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.

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

**2A. County Office's LCFF Revenue Standard**

Indicate which standard applies:

- LCFF Revenue
- Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.  
LCFF Revenue Standard selected: Excess Property Tax/Minimum State Aid

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

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

**NOTE:** 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: At Target

**I. LCFF Funding**

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
a. COE funded at Target LCFF				
a1. COE Operations Grant	4,043,745.00	4,561,524.00	4,432,797.00	4,519,021.00
a2. COE Alternative Education Grant	1,242,996.00	1,730,277.00	1,773,188.00	1,655,047.00
b. COE funded at Hold Harmless LCFF	N/A	N/A	N/A	N/A
c. Charter Funded County Program				
c1. LCFF Entitlement	0.00	0.00	0.00	0.00
d. Total LCFF (Sum of a or b, and c)	5,286,741.00	6,291,801.00	6,205,985.00	6,174,068.00

**II. County Operations Grant**

**Step 1 - Change in Population**

a. ADA (Funded) (Form A, line B5 and Criterion 1B-2)	32,617.27	31,785.03	28,606.53	28,606.53
b. Prior Year ADA (Funded)		32,617.27	31,785.03	28,606.53
c. Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		(832.24)	(3,178.50)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-2.55%	-10.00%	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)	4,043,745.00	4,561,524.00	4,432,797.00
b1. COLA percentage (if COE is at target)	5.07%	2.48%	3.11%
b2. COLA amount (proxy for purposes of this criterion)	205,017.87	113,125.80	137,859.99
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	205,017.87	113,125.80	137,859.99
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	5.07%	2.48%	3.11%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	2.52%	-7.52%	3.11%
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))	72.50%	71.43%	73.19%
c. Weighted Percent change (Step 3a x Step 3b)	1.83%	-5.37%	2.28%

III. Alternative Education Grant

Step 1 - Change in Population

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
a. ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	97.80	92.98	92.98	92.98
b. Prior Year ADA (Funded)		97.80	92.98	92.98
c. Difference (Step 1a minus Step 1b)		(4.82)	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-4.93%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-a2 (At Target) or Section I-b (Hold Harmless), prior year column)	1,242,996.00	1,730,277.00	1,773,188.00
b1. COLA percentage (if COE is at target) (Section II-Step 2b1)	5.07%	2.48%	3.11%
b2. COLA amount (proxy for purposes of this criterion)	63,019.90	42,910.87	55,146.15
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	63,019.90	42,910.87	55,146.15
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	5.07%	2.48%	3.11%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	0.14%	2.48%	3.11%
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))	27.50%	28.57%	26.81%
c. Weighted Percent change (Step 3a x Step 3b)	0.04%	0.71%	0.83%

IV. Charter Funded County Program

Step 1 - Change in Population

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
a. ADA (Funded) (Form A, line C3f)	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			
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

a. Total weighted percent change (Step 3c in sections II, III and IV)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	1.87%	-4.66%	3.11%

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

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

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

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

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected local property taxes (Form 01, Objects 8021 - 8089)	25,619,956.00	25,619,956.00	25,619,986.00	25,619,956.00
<b>Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):</b>		<b>-1.00% to 1.00%</b>	<b>-1.00% to 1.00%</b>	<b>-1.00% to 1.00%</b>

**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 (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	27,288,896.00	27,255,563.00	26,855,563.00	26,855,563.00
County Office's Projected Change in LCFF Revenue:		-0.12%	-1.47%	0.00%
<b>Standard:</b>		<b>-1.00% to 1.00%</b>	<b>-1.00% to 1.00%</b>	<b>-1.00% to 1.00%</b>
<b>Status:</b>		<b>Met</b>	<b>Not Met</b>	<b>Met</b>

**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)

Assumption for LCFF revenues in 22-23 reflect decrease of \$400,000 for Differentiated Assistance, 10% decrease in ADA for County Operations Grant.

**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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. County Office's Change in Funding Level (Criterion 2C):	-0.12%	-1.47%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-5.12% to 4.88%	-6.47% to 3.53%	-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 (2020-21)	15,861,095.42		
Budget Year (2021-22)	16,401,383.00	3.41%	Met
1st Subsequent Year (2022-23)	17,016,178.00	3.75%	Not Met
2nd Subsequent Year (2023-24)	17,308,731.00	1.72%	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)

Salaries and Benefits reflect increase in STRS, PERS, and Unemployment as well as Step/Column

**4. CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. County Office's Change in Funding Level (Criterion 2C):	-0.12%	-1.47%	0.00%
<b>2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-10.12% to 9.88%</b>	<b>-11.47% to 8.53%</b>	<b>-10.00% to 10.00%</b>
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.12% to 4.88%	-6.47% to 3.53%	-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
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**Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)**

First Prior Year (2020-21)	7,882,660.63		
Budget Year (2021-22)	3,501,981.00	-55.57%	Yes
1st Subsequent Year (2022-23)	3,555,977.00	1.54%	No
2nd Subsequent Year (2023-24)	3,563,006.00	0.20%	No

Explanation:  
(required if Yes)

Federal Revenues reflect decreases in carry-over as well as COVID-19 revenues budgeted in current FY. Revenues will be revised in budget year after year end close

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

First Prior Year (2020-21)	6,802,669.56		
Budget Year (2021-22)	3,584,173.00	-47.31%	Yes
1st Subsequent Year (2022-23)	3,660,197.00	2.12%	No
2nd Subsequent Year (2023-24)	3,757,872.00	2.67%	No

Explanation:  
(required if Yes)

State Revenues reflect decreases in carry-over in FY 21-22 as well as decreases in one-time revenues

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

First Prior Year (2020-21)	9,396,115.23		
Budget Year (2021-22)	8,069,930.00	-14.11%	Yes
1st Subsequent Year (2022-23)	8,449,553.00	4.70%	Yes
2nd Subsequent Year (2023-24)	8,653,631.00	2.42%	No

Explanation:  
(required if Yes)

One-time local revenues are reflected in FY 20-21. Local revenues are adjusted to district contracts, interest, and donations

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

First Prior Year (2020-21)	1,228,465.00		
Budget Year (2021-22)	895,859.00	-27.07%	Yes
1st Subsequent Year (2022-23)	916,852.00	2.34%	No
2nd Subsequent Year (2023-24)	936,826.00	2.18%	No

Explanation:  
(required if Yes)

20-21 reflects carry-over supply budgets, one-time covid funds, and other one time grants.

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

First Prior Year (2020-21)	13,285,859.94		
Budget Year (2021-22)	5,376,395.00	-59.53%	Yes
1st Subsequent Year (2022-23)	5,428,219.00	0.96%	No
2nd Subsequent Year (2023-24)	5,460,015.00	0.59%	No

**Explanation:**  
(required if Yes)

20-21 reflects carry-over budgets, one-time covid funds, and other one time grants.

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

DATA ENTRY: All data are extracted or calculated.

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

First Prior Year (2020-21)	24,081,445.42		
Budget Year (2021-22)	15,156,084.00	-37.06%	Not Met
1st Subsequent Year (2022-23)	15,665,727.00	3.36%	Met
2nd Subsequent Year (2023-24)	15,974,509.00	1.97%	Met

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

First Prior Year (2020-21)	14,514,324.94		
Budget Year (2021-22)	6,272,254.00	-56.79%	Not Met
1st Subsequent Year (2022-23)	6,345,071.00	1.16%	Met
2nd Subsequent Year (2023-24)	6,396,841.00	0.82%	Met

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

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

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

**Explanation:**  
Federal Revenue  
(linked from 4B  
if NOT met)

Federal Revenues reflect decreases in carry-over as well as COVID-19 revenues budgeted in current FY. Revenues will be revised in budget year after year end close

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

State Revenues reflect decreases in carry-over in FY 21-22 as well as decreases in one-time revenues

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

One-time local revenues are reflected in FY 20-21. Local revenues are adjusted to district contracts, interest, and donations

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)

20-21 reflects carry-over supply budgets, one-time covid funds, and other one time grants.

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

20-21 reflects carry-over budgets, one-time covid funds, and other one time grants.

**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 (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	15,667,308.00	470,019.24	483,484.00	Met

<sup>1</sup> 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<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup>, 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 (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
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)	1,258,386.46	1,430,589.50	1,530,098.95
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(1.37)	(219,020.09)	0.00
e. Available Reserves (Lines 1a through 1d)	1,258,385.09	1,211,569.41	1,530,098.95
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	30,874,713.52	39,708,804.49	36,780,484.36
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	13,123,629.42	13,766,338.00	16,631,140.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	43,998,342.94	53,475,142.49	53,411,624.36
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	2.9%	2.3%	2.9%
<b>County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.0%</b>	<b>0.8%</b>	<b>1.0%</b>

<sup>1</sup>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.

<sup>2</sup> 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 (2018-19)	4,065,856.62	14,124,272.77	N/A	Met
Second Prior Year (2019-20)	(7,386,103.42)	23,916,662.93	30.9%	Not Met
First Prior Year (2020-21)	2,313,716.93	15,960,983.07	N/A	Met
Budget Year (2021-22) (Information only)	(41,121.00)	15,667,308.00		

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

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

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

Explanation:  
(required if NOT met)

The unrestricted change in fund balance is due to the change of booking excess property taxes in 2019-20.



**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 <sup>1</sup>	County Office Total Expenditures and Other Financing Uses <sup>2</sup>	
1.7%	0	to \$6,317,999
1.3%	\$6,318,000	to \$15,794,999
1.0%	\$15,795,000	to \$71,078,000
0.7%	\$71,078,001	and over

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

<sup>2</sup> 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:

County Office's Fund Balance Standard Percentage Level:

**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):

- Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves?
- If you are the SELPA AU and are excluding special education pass-through funds:
  - Enter the name(s) of the SELPA(s): \_\_\_\_\_

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223):	16,902,574.00	16,902,574.00	16,902,574.00

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

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance <sup>3</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2018-19)	5,575,159.28	6,384,540.94	N/A	Met
Second Prior Year (2019-20)	9,380,411.94	10,450,400.39	N/A	Met
First Prior Year (2020-21)	8,731,976.08	3,064,296.97	64.9%	Not Met
Budget Year (2021-22) (Information only)	5,378,013.90			

<sup>3</sup> 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.

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

**Explanation:** (required if NOT met)

**8. CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> 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<sup>2</sup>:

Percentage Level <sup>3</sup>	County Office Total Expenditures and Other Financing Uses <sup>3</sup>	
5% or \$71,000 (greater of)	0	to \$6,317,999
4% or \$316,000 (greater of)	\$6,318,000	to \$15,794,999
3% or \$632,000 (greater of)	\$15,795,000	to \$71,078,000
2% or \$2,132,000 (greater of)	\$71,078,001	and over

<sup>1</sup>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.

<sup>2</sup> 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.

<sup>3</sup> 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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	29,655,301	30,443,797	30,831,488
<b>County Office's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	29,655,301.00	30,443,797.00	30,831,488.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	16,902,574.00	16,902,574.00	16,902,574.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	29,655,301.00	30,443,797.00	30,831,488.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	889,659.03	913,313.91	924,944.64
6. Reserve Standard - by Amount (From percentage level chart above)	632,000.00	632,000.00	632,000.00
7. <b>County Office's Reserve Standard (Greater of Line A5 or Line A6)</b>	<b>889,659.03</b>	<b>913,313.91</b>	<b>924,944.64</b>

**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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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)	1,128,977.95	1,091,870.25	864,610.25
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	360,000.00	360,000.00	360,000.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	1,488,977.95	1,451,870.25	1,224,610.25
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	5.02%	4.77%	3.97%
<b>County Office's Reserve Standard (Section 8A, Line 7):</b>	<b>889,659.03</b>	<b>913,313.91</b>	<b>924,944.64</b>
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)

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**SUPPLEMENTAL INFORMATION**

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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?

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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?

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)?

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
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2020-21)	(795,654.00)			
Budget Year (2021-22)	(838,847.00)	43,193.00	5.4%	Met
1st Subsequent Year (2022-23)	(1,150,000.00)	311,153.00	37.1%	Not Met
2nd Subsequent Year (2023-24)	(1,175,000.00)	25,000.00	2.2%	Met

<b>1b. Transfers In, County School Service Fund *</b>				
First Prior Year (2020-21)	336,038.00			
Budget Year (2021-22)	152,000.00	(184,038.00)	-54.8%	Not Met
1st Subsequent Year (2022-23)	152,000.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	200,000.00	48,000.00	31.6%	Not Met

<b>1c. Transfers Out, County School Service Fund *</b>				
First Prior Year (2020-21)	77,550.00			
Budget Year (2021-22)	428,011.00	350,461.00	451.9%	Not Met
1st Subsequent Year (2022-23)	439,050.00	11,039.00	2.6%	Met
2nd Subsequent Year (2023-24)	450,500.00	11,450.00	2.6%	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) MYP includes contributions 8980 and 8990, not just unrestricted contributions

1b. NOT MET - The projected transfers in to 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 timelines, for reducing or eliminating the transfers.

**Explanation:** (required if NOT met) Transfers In from FUND 20 have been reduced in MYP.

- 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)

Transfers out to Fund 12 & Fund 13 have been increased due to expenditure increases and loss of COVID 19 funds

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

<sup>1</sup> 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)

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:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		varied according to salary funding sources		

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

<b>TOTAL:</b>				0

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Budget Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

<b>Total Annual Payments:</b>	0	0	0	0
<b>Has total annual payment increased over prior year (2020-21)?</b>	No	No	No	No

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

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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)

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

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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)

2. For the county office's OPEB:  
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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:

Lifetime Health Benefits are provided to select retirees

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

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

	Self-Insurance Fund	Government Fund
	0	883,247

4. OPEB Liabilities

a. Total OPEB liability	8,849,806.00
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	8,849,806.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2020

5. OPEB Contributions

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	574,899.00	627,297.59	658,662.47
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	594,594.87	627,297.59	658,662.47
d. Number of retirees receiving OPEB benefits	51	51	51

**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
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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:

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3. Self-Insurance Liabilities

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


4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
 b. Amount contributed (funded) for self-insurance programs

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

**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) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	38.4	36.7	36.7	36.7

**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  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

--

**Multiyear Agreement**

Total cost of salary settlement

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

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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

31,370

6. Amount included for any tentative salary schedule increases

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

0	0	0
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**Certificated (Non-management) Health and Welfare (H&W) Benefits**

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes

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

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?  
If Yes, amount of new costs included in the budget and MYPs  
If Yes, explain the nature of the new costs:

No		

**Certificated (Non-management) Step and Column Adjustments**

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
3.0%	3.0%	3.0%

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No
No	No	No

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

**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.):

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**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) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	84.6	80.9	80.9	80.9

**Classified (Non-management) Salary and Benefit Negotiations**

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

No

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

50,000

6. Amount included for any tentative salary schedule increases

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	0	0	0

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes

**Classified (Non-management) Prior Year Settlements**

- Are any new costs from prior year settlements included in the budget?  
If Yes, amount of new costs included in the budget and MYPs  
If Yes, explain the nature of the new costs:

No		

**Classified (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
3.0%	3.0%	3.0%

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	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.):

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**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) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	38.4	44.5	44.5	44.5

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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

24,280

4. Amount included for any tentative salary schedule increases

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Amount included for any tentative salary schedule increases	0	0	0

**Management/Supervisor/Confidential Health and Welfare (H&W) Benefits**

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

**Management/Supervisor/Confidential Step and Column Adjustments**

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments			
Percent change in step & column over prior year			

**Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits			
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?

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

**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?



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**ADDITIONAL FISCAL INDICATORS**

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The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

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

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

Comments:  
(optional)

A6: Lifetime health benefits at lowest cost plan are provided at no cost to a select group of retirees (See S7A)

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**End of County Office Budget Criteria and Standards Review**

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,063,754.00	7,148,233.00	1.2%
3) Other State Revenue		8300-8599	9,348,261.00	9,754,341.00	4.3%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			16,412,015.00	16,902,574.00	3.0%
<b>B. EXPENDITURES</b>					
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	16,631,140.00	16,902,574.00	1.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,631,140.00	16,902,574.00	1.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(219,125.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(219,125.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	219,124.97	(0.03)	-100.0%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			219,124.97	(0.03)	-100.0%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			219,124.97	(0.03)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(0.03)	(0.03)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores			0.00	-0.00	0.0%
		9712			
Prepaid Items			0.00	0.00	0.0%
		9713			
All Others			0.00	0.00	0.0%
		9719			
b) Restricted			0.00	0.00	0.0%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments			0.00	0.00	0.0%
		9760			
d) Assigned					
Other Assignments			0.00	0.00	0.0%
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			(0.03)	(0.03)	0.0%
		9790			

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	978,197.98		
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		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,829,025.00		
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			7,807,222.98		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			7,807,222.98		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from Federal Sources					
		8287	7,063,754.00	7,148,233.00	1.2%
<b>TOTAL, FEDERAL REVENUE</b>			7,063,754.00	7,148,233.00	1.2%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	7,484,285.00	7,842,337.00	4.8%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	1,863,976.00	1,912,004.00	2.6%
<b>TOTAL, OTHER STATE REVENUE</b>			9,348,261.00	9,754,341.00	4.3%
<b>OTHER LOCAL REVENUE</b>					
Interest					
		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources					
		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools					
		8791	0.00	0.00	0.0%
From County Offices					
		8792	0.00	0.00	0.0%
From JPAs					
		8793	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			16,412,015.00	16,902,574.00	3.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	8,927,730.00	9,044,486.00	1.3%
To County Offices		7212	0.00	15,751.00	New
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	7,703,410.00	7,842,337.00	1.8%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>16,631,140.00</b>	<b>16,902,574.00</b>	<b>1.6%</b>
<b>TOTAL EXPENDITURES</b>			<b>16,631,140.00</b>	<b>16,902,574.00</b>	<b>1.6%</b>

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,063,754.00	7,148,233.00	1.2%
3) Other State Revenue		8300-8599	9,348,261.00	9,754,341.00	4.3%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			16,412,015.00	16,902,574.00	3.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	16,631,140.00	16,902,574.00	1.6%
10) TOTAL, EXPENDITURES			16,631,140.00	16,902,574.00	1.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(219,125.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%



Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(219,125.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	219,124.97	(0.03)	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			219,124.97	(0.03)	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			219,124.97	(0.03)	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			(0.03)	(0.03)	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	(0.03)	(0.03)	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	138,726.00	26,581.00	-80.8%
3) Other State Revenue		8300-8599	2,430,733.40	715,818.00	-70.6%
4) Other Local Revenue		8600-8799	79,431.00	180,142.00	126.8%
5) TOTAL, REVENUES			2,648,890.40	922,541.00	-65.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	356,211.66	371,296.00	4.2%
2) Classified Salaries		2000-2999	251,427.00	260,199.00	3.5%
3) Employee Benefits		3000-3999	335,984.34	374,805.00	11.6%
4) Books and Supplies		4000-4999	171,006.00	79,495.00	-53.5%
5) Services and Other Operating Expenditures		5000-5999	810,367.69	221,581.00	-72.7%
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	125,392.00	101,236.00	-19.3%
9) TOTAL, EXPENDITURES			2,050,388.69	1,408,612.00	-31.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			598,501.71	(486,071.00)	-181.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	274,810.00	New
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	274,810.00	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			598,501.71	(211,261.00)	-135.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,668.74	650,170.45	1158.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,668.74	650,170.45	1158.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,668.74	650,170.45	1158.3%
2) Ending Balance, June 30 (E + F1e)					
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	649,425.45	438,164.45	-32.5%
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	745.00	745.00	0.0%
Fund 12 Child Development Expenditures	0000	9780		745.00	
Child Development Expenditures	0000	9780	745.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	64,691.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
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			64,691.40		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	(294.14)		
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			(294.14)		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			64,985.54		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	2,565.00	26,581.00	936.3%
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	136,161.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>138,726.00</b>	<b>26,581.00</b>	<b>-80.8%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	85.00	2,420.00	2747.1%
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	1,075,334.00	529,421.00	-50.8%
All Other State Revenue	All Other	8590	1,355,314.40	183,977.00	-86.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,430,733.40</b>	<b>715,818.00</b>	<b>-70.6%</b>
<b>OTHER LOCAL REVENUE</b>					
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	745.00	0.00	-100.0%
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	0.00	0.00	0.0%
All Other Fees and Contracts		8689	55,000.00	162,067.00	194.7%
Other Local Revenue					
All Other Local Revenue		8699	23,686.00	18,075.00	-23.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>79,431.00</b>	<b>180,142.00</b>	<b>126.8%</b>
<b>TOTAL, REVENUES</b>			<b>2,648,890.40</b>	<b>922,541.00</b>	<b>-65.2%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	224,926.00	247,058.00	9.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	112,582.00	101,910.00	-9.5%
Other Certificated Salaries		1900	18,703.66	22,328.00	19.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>356,211.66</b>	<b>371,296.00</b>	<b>4.2%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	79,386.00	85,619.00	7.9%
Classified Support Salaries		2200	109,047.00	91,676.00	-15.9%
Classified Supervisors' and Administrators' Salaries		2300	10,783.00	33,051.00	206.5%
Clerical, Technical and Office Salaries		2400	52,211.00	49,853.00	-4.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>251,427.00</b>	<b>260,199.00</b>	<b>3.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	73,463.70	87,937.00	19.7%
PERS		3201-3202	69,564.00	59,612.00	-14.3%
OASDI/Medicare/Alternative		3301-3302	8,295.56	9,158.00	10.4%
Health and Welfare Benefits		3401-3402	130,407.96	150,291.00	15.2%
Unemployment Insurance		3501-3502	272.50	7,767.00	2750.3%
Workers' Compensation		3601-3602	26,104.78	28,163.00	7.9%
OPEB, Allocated		3701-3702	27,875.84	31,877.00	14.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>335,984.34</b>	<b>374,805.00</b>	<b>11.6%</b>
<b>BOOKS AND SUPPLIES</b>					
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	168,906.00	72,495.00	-57.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	2,100.00	7,000.00	233.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>171,006.00</b>	<b>79,495.00</b>	<b>-53.5%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	602,784.05	125,778.00	-79.1%
Travel and Conferences		5200	6,719.00	6,800.00	1.2%
Dues and Memberships		5300	220.00	250.00	13.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	26,034.00	25,100.00	-3.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,000.00	7,300.00	4.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	13,756.00	11,524.00	-16.2%
Professional/Consulting Services and Operating Expenditures		5800	149,510.64	40,000.00	-73.2%
Communications		5900	4,344.00	4,829.00	11.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>810,367.69</b>	<b>221,581.00</b>	<b>-72.7%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	125,392.00	101,236.00	-19.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>125,392.00</b>	<b>101,236.00</b>	<b>-19.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,050,388.69</b>	<b>1,408,612.00</b>	<b>-31.3%</b>



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	274,810.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	274,810.00	New
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	274,810.00	New



Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	138,726.00	26,581.00	-80.8%
3) Other State Revenue		8300-8599	2,430,733.40	715,818.00	-70.6%
4) Other Local Revenue		8600-8799	79,431.00	180,142.00	126.8%
5) TOTAL, REVENUES			2,648,890.40	922,541.00	-65.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		8,638.00	20,043.00	132.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,703,761.69	1,096,994.00	-35.6%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		125,392.00	101,236.00	-19.3%
8) Plant Services	8000-8999		212,597.00	190,339.00	-10.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,050,388.69	1,408,612.00	-31.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			598,501.71	(486,071.00)	-181.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	274,810.00	New
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	274,810.00	New

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			598,501.71	(211,261.00)	-135.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,668.74	650,170.45	1158.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,668.74	650,170.45	1158.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,668.74	650,170.45	1158.3%
2) Ending Balance, June 30 (E + F1e)			650,170.45	438,909.45	-32.5%
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			649,425.45	438,164.45	-32.5%
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	745.00	745.00	0.0%
Fund 12 Child Development Expenditures	0000	9780		745.00	
Child Development Expenditures	0000	9780	745.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
5035	Child Development: Quality Improvement Activities	0.10	0.10
6105	Child Development: California State Preschool Program	0.00	476.00
7810	Other Restricted State	594,516.35	382,779.35
9010	Other Restricted Local	54,909.00	54,909.00
<b>Total, Restricted Balance</b>		<b>649,425.45</b>	<b>438,164.45</b>



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	45,979.00	New
3) Other State Revenue		8300-8599	0.00	3,865.00	New
4) Other Local Revenue		8600-8799	20.00	0.00	-100.0%
5) TOTAL, REVENUES			20.00	49,844.00	249120.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	9,542.00	10,004.00	4.8%
2) Classified Salaries		2000-2999	0.00	22,274.00	New
3) Employee Benefits		3000-3999	2,478.00	29,649.00	1096.5%
4) Books and Supplies		4000-4999	1,175.00	64,090.00	5354.5%
5) Services and Other Operating Expenditures		5000-5999	3,538.00	10,235.00	189.3%
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	837.00	6,793.00	711.6%
9) TOTAL, EXPENDITURES			17,570.00	143,045.00	714.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(17,550.00)	(93,201.00)	431.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,550.00	93,201.00	431.1%
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			17,550.00	93,201.00	431.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
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)					
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%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(14,610.40)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
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			(14,610.40)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,719.15		
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			1,719.15		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(16,329.55)		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	45,979.00	New
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>45,979.00</b>	<b>New</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	3,865.00	New
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>3,865.00</b>	<b>New</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>20.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>20.00</b>	<b>49,844.00</b>	<b>249120.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	9,542.00	10,004.00	4.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>9,542.00</b>	<b>10,004.00</b>	<b>4.8%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	22,274.00	New
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>22,274.00</b>	<b>New</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,541.00	1,601.00	3.9%
PERS		3201-3202	0.00	4,836.00	New
OASDI/Medicare/Alternative		3301-3302	128.00	450.00	251.6%
Health and Welfare Benefits		3401-3402	0.00	18,241.00	New
Unemployment Insurance		3501-3502	4.00	397.00	9825.0%
Workers' Compensation		3601-3602	417.00	1,384.00	231.9%
OPEB, Allocated		3701-3702	388.00	2,740.00	606.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,478.00</b>	<b>29,649.00</b>	<b>1096.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	200.00	7,145.00	3472.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	975.00	56,945.00	5740.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,175.00</b>	<b>64,090.00</b>	<b>5354.5%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	438.00	5,879.00	1242.2%
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	1,002.00	New
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	3,100.00	3,354.00	8.2%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,538.00</b>	<b>10,235.00</b>	<b>189.3%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	837.00	6,793.00	711.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>837.00</b>	<b>6,793.00</b>	<b>711.6%</b>
<b>TOTAL EXPENDITURES</b>			<b>17,570.00</b>	<b>143,045.00</b>	<b>714.1%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	17,550.00	93,201.00	431.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			17,550.00	93,201.00	431.1%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			17,550.00	93,201.00	431.1%



Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	45,979.00	New
3) Other State Revenue		8300-8599	0.00	3,865.00	New
4) Other Local Revenue		8600-8799	20.00	0.00	-100.0%
5) TOTAL, REVENUES			20.00	49,844.00	249120.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		16,733.00	135,250.00	708.3%
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		837.00	6,793.00	711.6%
8) Plant Services	8000-8999		0.00	1,002.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			17,570.00	143,045.00	714.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(17,550.00)	(93,201.00)	431.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,550.00	93,201.00	431.1%
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			17,550.00	93,201.00	431.1%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
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			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%



<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
	Total, Restricted Balance	0.00	0.00



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
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			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%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Forest Reserve Funds		8260	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
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			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%



<u>Resource</u>	<u>Description</u>	<u>2020-21 Estimated Actuals</u>	<u>2021-22 Budget</u>
<b>Total, Restricted Balance</b>		0.00	0.00



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	8,000.00	3,434.00	-57.1%
5) TOTAL, REVENUES			8,000.00	3,434.00	-57.1%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,000.00	3,434.00	-57.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	12,796.00	2,000.00	-84.4%
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			(12,796.00)	(2,000.00)	-84.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,796.00)	1,434.00	-129.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	405,187.53	400,391.53	-1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			405,187.53	400,391.53	-1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			405,187.53	400,391.53	-1.2%
2) Ending Balance, June 30 (E + F1e)					
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					
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	40,391.53	41,825.53	3.6%
County Wide Data Processing Improvement	0000	9780		41,825.53	
County Wide Data Processing Upgrades	0000	9780	40,391.53		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	360,000.00	360,000.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	408,621.33		
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		
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			408,621.33		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			408,621.33		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,000.00	3,434.00	-57.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>8,000.00</b>	<b>3,434.00</b>	<b>-57.1%</b>
<b>TOTAL, REVENUES</b>			<b>8,000.00</b>	<b>3,434.00</b>	<b>-57.1%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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	12,796.00	2,000.00	-84.4%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			12,796.00	2,000.00	-84.4%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)</b>			(12,796.00)	(2,000.00)	-84.4%

San Luis Obispo County Office of Education  
 San Luis Obispo County

July 1 Budget  
 Special Reserve Fund for Other Than Capital Outlay Projects  
 Expenditures by Function

40 10405 0000000  
 Form 17

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	8,000.00	3,434.00	-57.1%
5) TOTAL, REVENUES			8,000.00	3,434.00	-57.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			8,000.00	3,434.00	-57.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	12,796.00	2,000.00	-84.4%
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			(12,796.00)	(2,000.00)	-84.4%



San Luis Obispo County Office of Education  
 Special Reserve Fund for Other Than Capital Outlay Projects  
 San Luis Obispo County Expenditures by Function

40 10405 0000000  
 Form 17

July 1 Budget

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,796.00)	1,434.00	-129.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	405,187.53	400,391.53	-1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			405,187.53	400,391.53	-1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			405,187.53	400,391.53	-1.2%
2) Ending Balance, June 30 (E + F1e)			400,391.53	401,825.53	0.4%
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	40,391.53	41,825.53	3.6%
County Wide Data Processing Improvements	0000	9780		41,825.53	
County Wide Data Processing Upgrades	0000	9780	40,391.53		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	360,000.00	360,000.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
<b>Total, Restricted Balance</b>		<b>0.00</b>	<b>0.00</b>

San Luis Obispo County Office of Education Special Reserve Fund for Postemployment Benefits  
 San Luis Obispo County

July 1 Budget  
 Expenditures by Object

40 10405 000000  
 Form 20

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	23,000.00	9,924.00	-56.9%
5) TOTAL, REVENUES			23,000.00	9,924.00	-56.9%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			23,000.00	9,924.00	-56.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	323,242.00	150,000.00	-53.6%
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			(323,242.00)	(150,000.00)	-53.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(300,242.00)	(140,076.00)	-53.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,183,488.85	883,246.85	-25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,183,488.85	883,246.85	-25.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,183,488.85	883,246.85	-25.4%
2) Ending Balance, June 30 (E + F1e)					
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					
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	883,246.85	743,170.85	-15.9%
Fund 20 Postemployment Benefits	0000	9780		743,170.85	
Reserved for Fund 20 Postemployment Ben	0000	9780	883,246.85		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

San Luis Obispo County Office of Education Special Reserve Fund for Postemployment Benefits  
 San Luis Obispo County

July 1 Budget  
 Expenditures by Object

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 Form 20

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,180,937.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	12,475.12		
c) in Revolving Cash Account		9130	0.00		
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			1,193,412.58		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,193,412.58		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	23,000.00	9,924.00	-56.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>23,000.00</b>	<b>9,924.00</b>	<b>-56.9%</b>
<b>TOTAL, REVENUES</b>			<b>23,000.00</b>	<b>9,924.00</b>	<b>-56.9%</b>

San Luis Obispo County Office of Education Special Reserve Fund for Postemployment Benefits  
 San Luis Obispo County

July 1 Budget  
 Expenditures by Object

40 10405 0000000  
 Form 20

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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	323,242.00	150,000.00	-53.6%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			323,242.00	150,000.00	-53.6%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)</b>			<b>(323,242.00)</b>	<b>(150,000.00)</b>	<b>-53.6%</b>

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	23,000.00	9,924.00	-56.9%
5) TOTAL, REVENUES			23,000.00	9,924.00	-56.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			23,000.00	9,924.00	-56.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	323,242.00	150,000.00	-53.6%
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			(323,242.00)	(150,000.00)	-53.6%



San Luis Obispo County Office of Education  
 Special Reserve Fund for Postemployment Benefits  
 San Luis Obispo County

July 1 Budget  
 Expenditures by Function

40 10405 0000000  
 Form 20

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(300,242.00)	(140,076.00)	-53.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,183,488.85	883,246.85	-25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,183,488.85	883,246.85	-25.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,183,488.85	883,246.85	-25.4%
2) Ending Balance, June 30 (E + F1e)			883,246.85	743,170.85	-15.9%
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	883,246.85	743,170.85	-15.9%
Fund 20 Postemployment Benefits	0000	9780		743,170.85	
Reserved for Fund 20 Postemployment Benefits	0000	9780	883,246.85		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
<b>Total, Restricted Balance</b>		<b>0.00</b>	<b>0.00</b>

San Luis Obispo County Office of Education Special Reserve Fund for Capital Outlay Projects  
 San Luis Obispo County Expenditures by Object

40 10405 000000  
 Form 40

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,314.00	923.00	-29.8%
<b>5) TOTAL, REVENUES</b>			<b>1,314.00</b>	<b>923.00</b>	<b>-29.8%</b>
<b>B. EXPENDITURES</b>					
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	75,467.00	75,125.00	-0.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
<b>9) TOTAL, EXPENDITURES</b>			<b>75,467.00</b>	<b>75,125.00</b>	<b>-0.5%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(74,153.00)	(74,202.00)	0.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,000.00	60,000.00	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%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>60,000.00</b>	<b>60,000.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,153.00)	(14,202.00)	0.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	104,517.01	90,364.01	-13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			104,517.01	90,364.01	-13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			104,517.01	90,364.01	-13.5%
2) Ending Balance, June 30 (E + F1e)			90,364.01	76,162.01	-15.7%
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			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	90,364.01	76,162.01	-15.7%
Fund 40 Capital Outlay Projects	0000	9780		76,162.01	
Fund 40 Capital Outlay Projects	0000	9780	90,364.01		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	137,878.88		
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		
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			137,878.88		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.38		
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			0.38		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			137,878.50		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	1,314.00	923.00	-29.8%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,314.00	923.00	-29.8%
<b>TOTAL, REVENUES</b>			1,314.00	923.00	-29.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	75,467.00	75,125.00	-0.5%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>75,467.00</b>	<b>75,125.00</b>	<b>-0.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>75,467.00</b>	<b>75,125.00</b>	<b>-0.5%</b>



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	60,000.00	60,000.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>60,000.00</b>	<b>60,000.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			60,000.00	60,000.00	0.0%

San Luis Obispo County Office of Education  
 San Luis Obispo County

July 1 Budget  
 Special Reserve Fund for Capital Outlay Projects  
 Expenditures by Function

40 10405 000000  
 Form 40

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,314.00	923.00	-29.8%
5) TOTAL, REVENUES			1,314.00	923.00	-29.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		75,467.00	75,125.00	-0.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			75,467.00	75,125.00	-0.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(74,153.00)	(74,202.00)	0.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,000.00	60,000.00	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			60,000.00	60,000.00	0.0%

San Luis Obispo County Office of Education  
 San Luis Obispo County

July 1 Budget  
 Special Reserve Fund for Capital Outlay Projects  
 Expenditures by Function

40 10405 0000000  
 Form 40

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,153.00)	(14,202.00)	0.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	104,517.01	90,364.01	-13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			104,517.01	90,364.01	-13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			104,517.01	90,364.01	-13.5%
2) Ending Balance, June 30 (E + F1e)			90,364.01	76,162.01	-15.7%
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			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	90,364.01	76,162.01	-15.7%
Fund 40 Capital Outlay Projects	0000	9780		76,162.01	
Fund 40 Capital Outlay Projects	0000	9780	90,364.01		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Estimated Actuals</u>	<u>2021-22 Budget</u>
Total, Restricted Balance		0.00	0.00



Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	33.29	33.29	33.29	28.48	28.48	28.48
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	64.51	64.51	64.51	64.50	64.50	64.50
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	<b>97.80</b>	<b>97.80</b>	<b>97.80</b>	<b>92.98</b>	<b>92.98</b>	<b>92.98</b>
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	32.95	32.95	32.95	32.95	32.95	32.95
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	<b>32.95</b>	<b>32.95</b>	<b>32.95</b>	<b>32.95</b>	<b>32.95</b>	<b>32.95</b>
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>130.75</b>	<b>130.75</b>	<b>130.75</b>	<b>125.93</b>	<b>125.93</b>	<b>125.93</b>
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>	<b>32,617.27</b>	<b>32,617.27</b>	<b>32,617.27</b>	<b>31,785.03</b>	<b>31,785.03</b>	<b>31,785.03</b>
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						





**SAN LUIS OBISPO COUNTY OFFICE OF EDUCATION**  
**ACTUAL AND PROJECTED MONTHLY CASH FLOWS**  
GENERAL FUND as of June 7, 2021  
**2021-22 FISCAL YEAR, Budget Development**  
**Projected Cash Flow**

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL
<b>A. BEGINNING CASH</b>	8,155,302	8,239,308	7,791,849	7,086,659	8,956,715	9,783,897	17,113,647	16,587,369	9,972,361	11,063,470	15,368,616	10,247,412	8,155,302
<b>B. RECEIPTS</b>													
Revenue Limit	0	41,149	323,367	2,572,982	2,177,216	8,949,453	1,663,120	861,320	1,099,140	7,010,116	281,190	640,902	25,619,956
Property Tax	81,311	81,311	152,203	146,360	146,360	93,940	204,623	137,825	142,865	137,825	137,825	173,159	1,635,607
State Aid	0	0	0	0	0	0	0	(6,366,277)	0	(79,629)	(4,249,279)	(2,327,506)	(13,022,691)
Federal Revenues	539,527	(45,150)	194,920	422,852	49,612	31,620	360,775	102,614	449,093	296,218	(219)	1,098,120	3,501,981
Other State Revenues	450,772	516,979	278,806	257,265	81,719	82,871	96,481	10,789	857,855	358,608	4,107	787,921	3,584,173
Other Local Revenues	58,987	310,322	165,160	84,546	90,706	545,703	475,095	526,152	911,749	499,186	404,194	3,998,129	8,069,930
Interfund Transfers In	0	0	0	0	0	6,946	0	0	655	0	299	144,100	152,000
All Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Receipts/Non-Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL RECEIPTS</b>	1,130,597	904,611	1,114,456	3,484,005	2,545,613	9,710,533	2,800,093	(4,727,577)	3,261,358	8,224,323	(3,421,882)	4,514,825	29,540,956

<b>C. DISBURSEMENTS</b>													
Certificated Salary	309,495	263,028	457,392	445,979	453,031	7,745	885,573	444,972	446,710	451,078	441,677	474,845	5,081,524
Classified Salary	394,552	402,730	533,099	485,000	498,911	486,866	482,491	500,162	504,481	495,763	487,464	605,028	5,675,347
Employee Benefits	203,731	224,154	486,245	323,701	467,951	302,968	536,658	491,242	435,555	353,795	415,679	1,201,832	5,443,512
Supplies	13,688	65,435	85,121	61,294	47,211	30,346	72,829	67,676	73,545	77,695	77,818	223,400	895,859
Services	117,437	378,402	245,438	293,171	226,063	225,183	514,805	390,961	650,766	283,282	243,502	1,817,585	5,376,395
Capital Outlays	1,160	18,322	12,350	4,874	958	4,551	5,511	8,945	5,198	2,563	33,181	16,388	114,000
Other Outgo	6,527	0	0	0	24,307	1,323,324	833,249	(6,527)	53,993	2,255,003	0	2,057,805	6,547,682
Interfund Transfers Out	0	0	0	(69)	0	0	(4,345)	0	0	0	0	(103,615)	(108,029)
All Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	428,011	428,011
Other Disbursements/Non-Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL DISBURSEMENTS</b>	1,046,591	1,352,071	1,819,646	1,613,949	1,718,432	2,380,783	3,326,370	1,887,432	2,170,246	3,919,178	1,699,322	6,721,280	29,655,301

AVR 0 0 0 0 0 0 0 0 0 0 0 0 0 0

AP & Deferred Revenue 0 0 0 0 0 0 0 0 0 0 0 0 0 0

D. NET CASH FLOW 84,006 (447,459) (705,190) 1,870,056 827,181 7,329,750 (526,276) (6,615,008) 1,091,109 4,305,145 (5,121,204) (2,206,455) (114,345)

E. ENDING CASH 8,239,308 7,791,849 7,086,659 8,956,715 9,783,897 17,113,647 16,587,369 9,972,361 11,063,470 15,368,616 10,247,412 8,040,957 8,040,957



Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		31,785.03	-10.00%	28,606.53	0.00%	28,606.53
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCF/Revenue Limit Sources						
2. Federal Revenues	8010-8099	14,232,872.00	-2.81%	13,832,872.00	0.00%	13,832,872.00
3. Other State Revenues	8100-8299	3,501,981.00	1.54%	3,555,977.00	0.20%	3,563,006.00
4. Other Local Revenues	8300-8599	3,584,173.00	2.12%	3,660,197.00	2.67%	3,757,872.00
5. Other Financing Sources	8600-8799	8,069,930.00	4.70%	8,449,553.00	2.42%	8,653,631.00
a. Transfers In	8900-8929	152,000.00	0.00%	152,000.00	31.58%	200,000.00
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)		29,540,956.00	0.37%	29,650,599.00	1.20%	30,007,381.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				5,081,524.00		5,222,299.00
b. Step & Column Adjustment				152,655.00		157,018.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(11,880.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,081,524.00	2.77%	5,222,299.00	3.01%	5,379,317.00
2. Classified Salaries						
a. Base Salaries				5,876,347.00		6,052,637.00
b. Step & Column Adjustment				176,290.00		181,580.00
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	5,876,347.00	3.00%	6,052,637.00	3.00%	6,234,217.00
3. Employee Benefits	3000-3999	5,443,512.00	5.47%	5,741,242.00	-0.80%	5,695,197.00
4. Books and Supplies	4000-4999	895,859.00	2.34%	916,852.00	2.18%	936,826.00
5. Services and Other Operating Expenditures	5000-5999	5,376,395.00	0.96%	5,428,219.00	0.59%	5,460,015.00
6. Capital Outlay	6000-6999	114,000.00	0.00%	114,000.00	0.00%	114,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,547,682.00	1.31%	6,633,498.00	0.48%	6,665,416.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(108,029.00)	-3.73%	(104,000.00)	0.00%	(104,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	428,011.00	2.58%	439,050.00	2.61%	450,500.00
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)		29,655,301.00	2.66%	30,443,797.00	1.27%	30,831,488.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(114,345.00)		(793,198.00)		(824,107.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,876,867.37		6,762,522.37		5,969,324.37
2. Ending Fund Balance (Sum lines C and D1)		6,762,522.37		5,969,324.37		5,145,217.37
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	191,036.30		0.00		0.00
b. Restricted	9740	1,425,629.47		1,360,575.47		1,228,263.47
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,016,878.65		3,516,878.65		3,052,343.65
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,128,977.95		1,091,870.25		864,610.25
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,762,522.37		5,969,324.37		5,145,217.37

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,128,977.95		1,091,870.25		864,610.25
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	360,000.00		360,000.00		360,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,488,977.95		1,451,870.25		1,224,610.25
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.02%		4.77%		3.97%
<b>F. RECOMMENDED RESERVES</b>						
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)						
		16,902,574.00		16,902,574.00		16,902,574.00
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)						
		29,655,301.00		30,443,797.00		30,831,488.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		29,655,301.00		30,443,797.00		30,831,488.00
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)		29,655,301.00		30,443,797.00		30,831,488.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		889,659.03		913,313.91		924,944.64
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		632,000.00		632,000.00		632,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		889,659.03		913,313.91		924,944.64
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>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)</b>						
		31,785.03	-10.00%	28,606.53	0.00%	28,606.53
<b>(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)</b>						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	13,889,478.00	-2.88%	13,489,478.00	0.00%	13,489,478.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	61,263.00	1.71%	62,311.00	2.47%	63,850.00
4. Other Local Revenues	8600-8799	2,664,058.00	6.00%	2,824,000.00	5.00%	2,965,200.00
5. Other Financing Sources						
a. Transfers In	8900-8929	152,000.00	0.00%	152,000.00	31.58%	200,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,140,612.00)	0.82%	(1,150,000.00)	2.17%	(1,175,000.00)
6. Total (Sum lines A1 thru A5c)		15,626,187.00	-1.59%	15,377,789.00	1.08%	15,543,528.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,593,065.00		1,641,065.00
b. Step & Column Adjustment				48,000.00		49,225.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,593,065.00	3.01%	1,641,065.00	3.00%	1,690,290.00
2. Classified Salaries						
a. Base Salaries				3,932,664.00		4,050,644.00
b. Step & Column Adjustment				117,980.00		121,520.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,932,664.00	3.00%	4,050,644.00	3.00%	4,172,164.00
3. Employee Benefits	3000-3999	2,387,524.00	6.81%	2,550,000.00	-1.57%	2,510,000.00
4. Books and Supplies	4000-4999	310,554.00	2.26%	317,563.00	2.10%	324,232.00
5. Services and Other Operating Expenditures	5000-5999	2,017,241.00	0.05%	2,018,329.00	-2.55%	1,966,937.00
6. Capital Outlay	6000-6999	10,000.00	0.00%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,962,070.00	1.44%	6,047,886.00	0.53%	6,079,804.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(913,821.00)	-0.57%	(908,604.00)	0.00%	(908,604.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	368,011.00	3.00%	379,050.00	3.02%	390,500.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		15,667,308.00	2.80%	16,105,933.00	0.80%	16,235,323.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
<b>(Line A6 minus line B11)</b>		(41,121.00)		(728,144.00)		(691,795.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,378,013.90		5,336,892.90		4,608,748.90
2. Ending Fund Balance (Sum lines C and D1)		5,336,892.90		4,608,748.90		3,916,953.90
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	191,036.30		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,016,878.65		3,516,878.65		3,052,343.65
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,128,977.95		1,091,870.25		864,610.25
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,336,892.90		4,608,748.90		3,916,953.90

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,128,977.95		1,091,870.25		864,610.25
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	360,000.00		360,000.00		360,000.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		1,488,977.95		1,451,870.25		1,224,610.25
<b>F. ASSUMPTIONS</b>						
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.						
See Narrative For Assumptions						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	343,394.00	0.00%	343,394.00	0.00%	343,394.00
2. Federal Revenues	8100-8299	3,501,981.00	1.54%	3,555,977.00	0.20%	3,563,006.00
3. Other State Revenues	8300-8599	3,522,910.00	2.13%	3,597,886.00	2.67%	3,694,022.00
4. Other Local Revenues	8600-8799	5,405,872.00	4.06%	5,625,553.00	1.12%	5,688,431.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,140,612.00	0.82%	1,150,000.00	2.17%	1,175,000.00
6. Total (Sum lines A1 thru A5c)		13,914,769.00	2.57%	14,272,810.00	1.34%	14,463,853.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,488,459.00		3,581,234.00
b. Step & Column Adjustment				104,655.00		107,793.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(11,880.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,488,459.00	2.66%	3,581,234.00	3.01%	3,689,027.00
2. Classified Salaries						
a. Base Salaries				1,943,683.00		2,001,993.00
b. Step & Column Adjustment				58,310.00		60,060.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,943,683.00	3.00%	2,001,993.00	3.00%	2,062,053.00
3. Employee Benefits	3000-3999	3,055,988.00	4.43%	3,191,242.00	-0.19%	3,185,197.00
4. Books and Supplies	4000-4999	585,305.00	2.39%	599,289.00	2.22%	612,594.00
5. Services and Other Operating Expenditures	5000-5999	3,359,154.00	1.51%	3,409,890.00	2.44%	3,493,078.00
6. Capital Outlay	6000-6999	104,000.00	0.00%	104,000.00	0.00%	104,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	585,612.00	0.00%	585,612.00	0.00%	585,612.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	805,792.00	-0.15%	804,604.00	0.00%	804,604.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	60,000.00	0.00%	60,000.00	0.00%	60,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		13,987,993.00	2.50%	14,337,864.00	1.80%	14,596,165.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(73,224.00)		(65,054.00)		(132,312.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,498,853.47		1,425,629.47		1,360,575.47
2. Ending Fund Balance (Sum lines C and D1)		1,425,629.47		1,360,575.47		1,228,263.47
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,425,629.47		1,360,575.47		1,228,263.47
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		1,425,629.47		1,360,575.47		1,228,263.47
(Line D3f must agree with line D2)						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
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)						
<b>F. ASSUMPTIONS</b>						
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.						
See Narrative for Assumptions						



Current LEA: 40-10405-000000 San Luis Obispo County Office of Education		
Selected SELPA: AJ		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA ID	SELPA-TITLE	DATE APPROVED (from Form SEA)
AJ	San Luis Obispo County	





Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>13,758.00</b>	<b>(13,756.00)</b>	<b>126,229.00</b>	<b>(126,229.00)</b>	<b>413,588.00</b>	<b>413,588.00</b>	<b>0.00</b>	<b>0.00</b>



July 1 Budget  
 2021-22 Budget  
 SUMMARY OF INTERFUND ACTIVITIES  
 FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>11,524.00</b>	<b>(11,524.00)</b>	<b>108,029.00</b>	<b>(108,029.00)</b>	<b>580,011.00</b>	<b>580,011.00</b>		

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July 1 Budget  
 2021-22 Budget  
 Technical Review Checks

San Luis Obispo County Office of Education  
 County

San Luis Obispo

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**IMPORT CHECKS**

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

01-0000-0-0000-0000-8625                      0000                      8625                      350,000.00  
 Explanation:RDA FUNDS

12-6105-0-0000-0000-9740                      6105                      9740                      476.00  
 Explanation:WILL BE REVISED AT FIRST INTERIM

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

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED



INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

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

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

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

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

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

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

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

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

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	1100	5800	-482.00
Explanation:CARRY-OVER			
01	3212	5800	-132,272.00
Explanation:CARRY-OVER			
01	3220	5800	-25,697.00
Explanation:CARRY-OVER			
01	3395	5800	-28,601.00

Explanation:CARRY-OVER

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

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
01	3212	2100	-67,001.00
Explanation:REVISED AT FIRST INTERIM			
01	3395	2200	-28,601.00
Explanation:REVISED AT FIRST INTERIM			

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

## SUPPLEMENTAL CHECKS

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

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

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

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

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

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

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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July 1 Budget  
2020-21 Estimated Actuals  
Technical Review Checks

San Luis Obispo County Office of Education  
County

San Luis Obispo

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

- F - Fatal (Data must be corrected; an explanation is not allowed)  
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)  
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

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

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

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

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

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

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

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

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

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

01-0000-0-0000-0000-8625                      0000                      8625                      350,000.00  
 Explanation:RDA revenues

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		
01	3220	0	0000	0000	9791		-92,014.60

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

**GENERAL LEDGER CHECKS**

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

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

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

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal

Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

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

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

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

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

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

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

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

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

EEB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

**OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:** EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	3010	3101	-62.00
Explanation:STRS CONTRIBUTION CORRECTIONS			
01	3210	2200	-3,300.00
Explanation:REVISED PAYROLL TRANSFERS			
01	3210	3202	-398.00
Explanation:REVISED PAYROLL TRANSFERS			
01	3210	3602	-59.00
Explanation:REVISED PAYROLL			
01	5640	8290	-368.00
Explanation:CONTRIBUTION FOR PRIOR YEAR MEDICAL CREDITS			
01	6300	8560	-25.00
Explanation:PRIOR YEAR OVERSTATED AR			
01	7366	3102	-190.00
Explanation:STRS CONTRIBUTION CORRECTION			

**REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:** EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>VALUE</u>
01	5640	-368.00
Explanation:OVERPAYMENT		
01	6300	-25.00
Explanation:PRIOR YEAR OVERSTATED AR		

**EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)** EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>FUNCTION</u>	<u>VALUE</u>
01	3210	3700	-5,000.00
Explanation:PAYROLL CORRECTIONS			
01	3210	8100	-5,527.00
Explanation:PAYROLL CORRECTIONS			

**AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.** PASSED

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

**NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded**

for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

### SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

### EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

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

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

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.