



**SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION**

LEADERSHIP ■ COMMUNITY ■ SERVICE

San Luis Obispo County Office of Education 2022-23 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 23, 2022

RE: **2022-23 ADOPTED BUDGET NARRATIVE**

BUDGET PRINCIPLES

The San Luis Obispo County Office of Education **2022-23** budget is SLOCOE's educational and operational Programs expressed in dollars. The budget consists of estimated 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 legislature and the Governor had not yet signed a budget for 2022-23.

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 13, 2022 the Governor presented an overview of the May Revision proposal. The Governor targets state resources to “provide relief from rising inflation, ensure public safety, address homelessness, transform public education, and combat climate change”. The proposal includes a statutory cost-of-living adjustment (COLA) of 6.56% on Local Control Funding Formula (LCFF) Revenues, as well as a 6.56% COLA to special education, child nutrition, mandate block grant, foster youth, and other categorical programs.

2022-23 Budget Adoption- ALL FUNDS

The following is the total 2022-23 Budget Adoption revenue and expenditure budgets for all funds of the San Luis Obispo County Office of Education:

Form/Description	Beginning Balance	Revenues & Transfers In	Expenditures & Transfers Out	Ending Balance
Form 01-General Fund (includes Fund 02 SELPA)	9,784,530	30,298,290	31,736,227	8,346,593
Form 10-Special Education Pass-Through-Fund	248,477	20,813,870	20,813,870	248,477
Form 12-Child Development Fund	1,052,429	4,877,933	3,946,137	1,984,225
Form 13-Cafeteria Special Revenue Fund	-	127,595	127,595	-
Form 16-Forest Reserve Fund	-	-	-	-
Form 17-Special Reserve Fund	397,884	2,000	-	399,884
Form 20-Special Reserve Fund (Postemployment Benefits)	1,597,132	8,000	-	1,605,132
Form 40-Special Reserve Fund (Capital Outlay Projects)	50,582	60,000	-	110,582
Totals	13,131,033	56,187,688	56,623,829	12,694,892

Summaries of 2021-221 Estimated Actuals and 2022-23 Budget Adoption are as follows:

- Page 3 Comparison between 2021-22 Second Interim and Estimated Actuals
- Page 4 2021-22 Estimated Actuals and 2022-23 Budget Adoption & Multi-Year Projection

San Luis Obispo County Office of Education
Comparison Between 2021-22 1st Interim and 2nd Interim

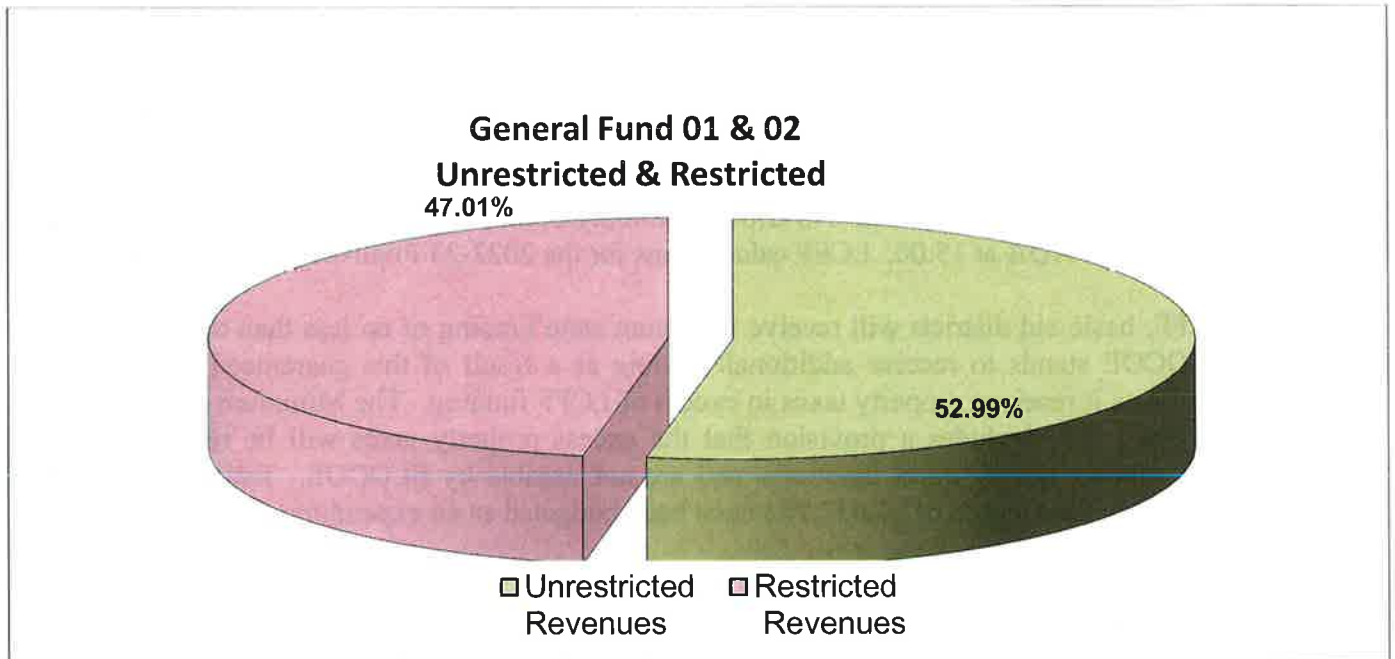
	2021-22 Second Interim		2021-22 Estimated Actuals		Change		Percent	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
A. Revenues								
1) LCFF Sources	14,345,955	343,265	14,689,220	344,589	<116,180>	1,324	<114,856>	-0.81%
2) Federal Revenue	-	12,571,028	12,571,028	12,603,878	-	32,850	32,850	0.26%
3) Other State Revenue	1,744,138	4,820,223	6,564,361	5,612,770	(5,930)	792,547	786,617	-0.34%
4) Other Local Revenue	3,482,201	5,287,790	8,769,991	6,076,100	23,054	788,310	811,364	0.66%
5) TOTAL REVENUES	19,572,294	23,022,306	42,594,600	24,637,337	<99,056>	1,615,031	1,515,975	
B. Expenditures								
1) Certificated Salaries	1,990,854	3,487,505	5,478,359	3,559,929	<19,506>	72,424	52,918	-0.98%
2) Classified Salaries	3,993,808	2,037,640	6,031,448	2,063,821	(90,010)	26,181	(63,829)	-2.25%
3) Employee Benefits	2,449,378	2,927,400	5,376,778	2,955,004	<95,635>	27,604	<68,031>	0.94%
4) Books and Supplies	291,416	1,084,364	1,375,780	1,358,571	<38,147>	274,207	236,060	-13.09%
5) Services & Other Operating Expenses	3,723,096	12,493,744	16,216,840	12,051,826	4,587	(441,918)	(437,331)	0.12%
6) Capital Outlay	67,406	356,767	424,173	933,542	(986)	576,775	575,789	-1.46%
7) Other Outgo	7,196,401	1,281,464	8,477,865	1,263,343	(158,580)	(18,121)	(176,701)	-2.20%
8) Indirect Costs	<1,695,516>	1,580,699	<114,817>	1,528,971	60,718	(51,728)	8,990	-3.58%
9) Other Adjustments	0	0	0	0	0	0	0	0.00%
9) TOTAL EXPENDITURES	18,016,843	25,249,583	43,266,426	25,715,007	(337,559)	465,424	127,865	
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)	1,555,451	<2,227,277>	<671,826>	716,283	238,503	1,149,606	1,388,109	15.33%
D. Other Financing Sources/Uses								
1) Transfers In	152,000	-	152,000	-	-	-	-	0.00%
2) Transfers Out	<77,697>	<60,000>	<137,697>	<60,000>	(42,000)	<489>	(42,000)	54.06%
3) Contributions	<1,050,464>	1,050,464	-	1,049,975	489	<489>	-	-0.05%
4) Total Finances & Uses	<976,161>	990,464	14,303	989,975	(41,511)	<489>	<42,000>	4.25%
E. Net Increase (Decrease) in Fund Balance	579,290	<1,236,813>	<657,523>	<87,696>	196,992	1,149,117	1,346,109	
F. Fund Balance								
1) Beginning Fund Balance	5,018,957	4,076,986	9,095,943	4,076,986	-	-	-	0.00%
2) Ending Fund Balance	5,598,247	2,840,173	8,438,420	3,989,290	196,992	1,149,117	1,346,109	3.52%
2a) Non Spendable	25,475	-	25,475	25,525	(50)	(50)	(50)	0.00%
Prepaid Expenditures	-	-	-	180,217	180,217	(180,217)	(180,217)	0.00%
2d) Other Assignments	3,990,213	-	3,990,213	4,240,232	250,019	250,019	250,019	6.27%
2f) Reserves:								
Fund 01	1,582,559	-	1,582,559	1,349,266	(233,293)	-	(233,293)	-14.74%
Fund 17	360,000	-	360,000	360,000	-	-	-	0.00%
Unassigned Fund Balance	0	-	0	0	-	-	-	0.00%
Reserve Percent	4.48%			3.92%	-0.55%			

**Multi-Year Projection Summary 2022-23 Budget Adoption
San Luis Obispo County Office of Education**

	2021-22 Estimated Actuals		2022-23 Budget Adoption		2023-24 Projected Budget		2024-25 Projected Budget		Total
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	
A. Revenues									
1) LCOFF Sources	14,229,775	344,589	14,574,364	330,672	14,175,077	330,672	14,303,199	330,672	14,312,609
2) Federal Revenue	-	12,603,878	12,603,878	4,056,366	4,056,366	3,995,481	3,995,481	4,037,551	4,037,551
3) Other State Revenue	1,738,208	5,612,770	7,350,978	4,347,604	4,420,529	4,396,800	4,473,600	4,559,854	4,639,754
4) Other Local Revenue	3,505,255	6,076,100	9,581,355	3,263,082	7,646,318	4,591,340	8,041,340	4,868,551	8,519,272
5) TOTAL REVENUES	19,473,238	24,637,337	44,110,575	13,117,878	30,298,290	13,314,293	30,813,620	13,796,628	31,509,186
B. Expenditures									
1) Certificated Salaries	1,971,348	3,559,929	5,531,277	4,113,043	5,819,192	3,910,455	5,705,484	3,998,873	5,887,747
2) Classified Salaries	3,903,798	2,063,821	5,967,619	4,161,296	6,645,801	2,306,981	6,632,602	2,385,222	6,882,503
3) Employee Benefits	2,353,743	2,955,004	5,308,747	3,280,460	5,801,362	3,060,426	5,650,874	2,646,755	5,734,951
4) Books and Supplies	253,269	1,358,571	1,611,840	739,858	1,001,968	763,090	1,033,430	778,122	1,053,788
5) Services & Other Operating Expenses	3,727,683	12,051,826	15,779,509	1,972,509	5,091,571	3,392,795	5,430,978	2,080,679	5,521,394
6) Capital Outlay	66,420	933,542	999,962	15,000	15,000	15,000	15,000	15,000	15,000
7) Other Outgo	7,037,821	1,263,343	8,301,164	7,037,782	387,911	7,105,747	7,512,747	6,880,642	7,307,992
8) Indirect Costs	<1,634,798>	1,528,971	(105,827)	<1,437,945>	(301,399)	<1,383,843>	<301,399>	<1,380,414>	<301,399>
9) TOTAL EXPENDITURES	17,679,284	25,715,007	43,394,291	16,237,803	31,499,188	16,756,525	31,679,716	15,197,493	32,101,976
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)	1,793,954	<1,077,671>	716,283	<2,143,507>	<1,200,898>	742,802	<866,096>	808,075	<592,790>
D. Other Financing Sources/Uses									
1) Transfers In	152,000	-	152,000	-	-	150,000	150,000	200,000	200,000
2) Transfers Out	<119,697>	<60,000>	<179,697>	<177,039>	<237,039>	<189,435>	<249,435>	<202,700>	<262,700>
3) Contributions	<1,049,975>	1,049,975	-	1,125,889	-	<1,041,973>	1,041,973	<1,150,152>	-
4) Total Finances & Uses	<1,017,672>	989,975	<27,697>	<1,302,928>	(237,039)	<1,081,408>	<99,435>	<1,152,852>	<62,700>
E. Net Increase (Decrease) in Fund Balance	776,282	<87,695>	688,586	<1,077,618>	<1,437,937>	<338,606>	<965,531>	<344,777>	<655,490>
F. Fund Balance									
1) Beginning Fund Balance	5,018,957	4,076,986	9,095,944	3,989,291	9,784,530	5,434,920	8,346,593	5,096,314	7,381,062
2) Ending Fund Balance	5,795,239	3,989,291	9,784,530	5,434,920	8,346,593	5,096,314	7,381,062	4,751,537	6,725,573
2a) Non Spendable Prepaid Expenditures	25,525	180,217	25,525	25,525	25,525	25,525	25,525	25,525	25,525
2d) Assigned: All Other Assignments	4,240,232	4,240,232	4,240,232	4,197,372	4,197,372	4,050,815	4,050,815	3,807,806	3,807,806
2f) Reserves:									
Fund 01	1,349,266	-	1,349,266	1,189,542	1,189,542	1,019,974	1,019,974	918,206	918,206
Fund 17	360,000	-	360,000	360,000	360,000	360,000	360,000	360,000	360,000
Unassigned Unrestricted Fund Balance	3,92%			4.88%		4.32%		3.95%	
Reserve Percent									

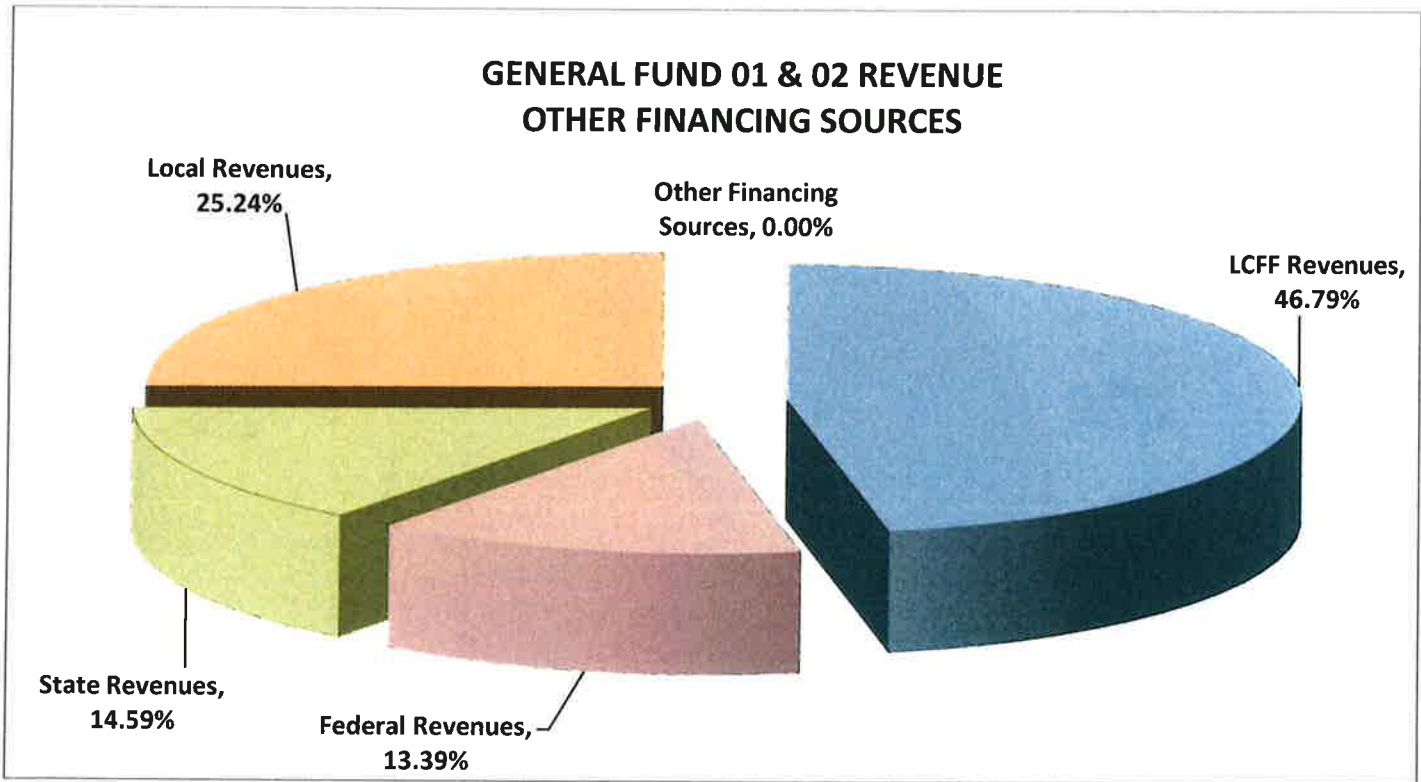
SLOCOE categorizes its General Fund revenue into five sources:

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 adjusted to reflect Property Tax and State Aid Funding. COLA” of 6.56% applied to LCFF funding calculations. Countywide ADA decreased based on current year estimates from districts.
- Reduced Federal Revenues in 2022-23 to reflect 2021-22 carry-over and one-time COVID-19 funds
- Adjusted Unrestricted State Revenues to reflect end of 2021-22 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
- Adjusted revenues to reflect new programs such as Child Care Planning Council, Building Capacity for Universal Pre-K, and Workforce Development
- 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:
 - Community School- *Transportation expenses* \$248,461
 - RDA capital facility expenditures \$543,980
 - (*Unrestricted Revenues tracked in restricted resource*)
 - Routine Restricted Maintenance \$576,546
 - SIPE Safety Program \$ 5,363



GENERAL FUND EXPENDITURES, 2022-23 BUDGET ADOPTION

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

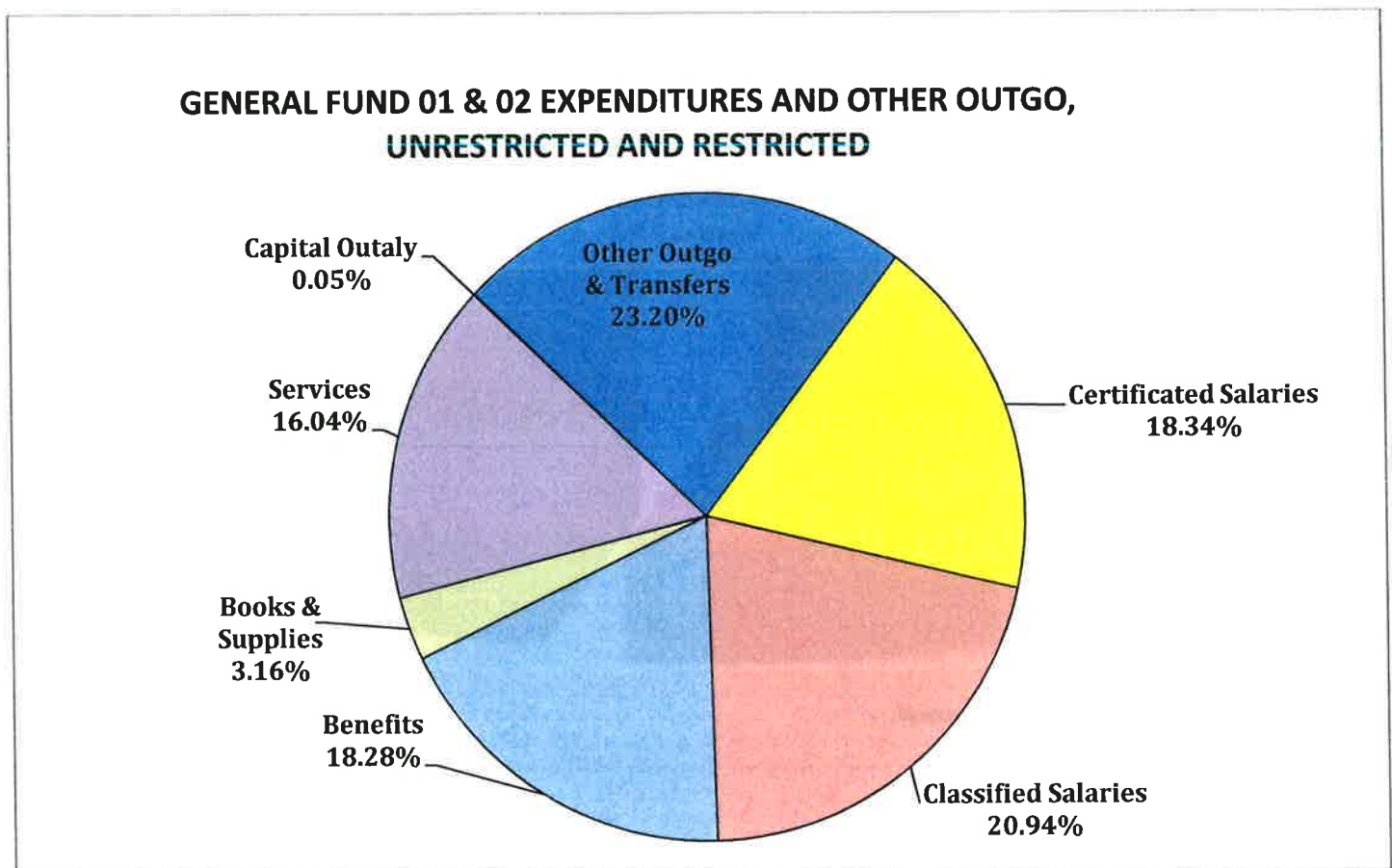
Certificated employees include teachers, counselors, credentialed nurses, and others who provide services that require credentials from the state of California.

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.



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.
- Revised statutory benefits to the most current rates for STRS, PERS, Worker's Compensation, and Unemployment. Revisions to statutory benefits will be adjusted throughout the fiscal year based on actual payroll expenditures
- Reduced expenditures for books and supply 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:
 - Decreased sub-agreements to reflect Child Care Planning Council grants under SLOCOE umbrella
 - Decreased one-time 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 **\$7,037,782**
- Increased CDE approved indirect cost rate to grants from **8.92%** to **9.96%**
- Transfers out to Fund 12 for Child Care Planning Council program in the amount of **\$99,288**
- Transfers out to Fund 13 Cafeteria Fund for Alternative Education School Lunch Program in the amount of **\$77,751**

Compensation Increases for Certificated, Classified and Management Employees

The budget reflects step movement for staff and includes all current salary settlements through June 03, 2022.

Post Retiree Benefits Liability

The County Office of Education commissioned an actuarial study of post-retiree benefit liability for the 2020-21 fiscal year. Based on the results of this study, we continue to use a combination of "pay-as-you-go", interest income, and interfund transfer from Fund 20 to finance the obligation.

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.

State Teachers Retirement System (STRS) and California Public Employees Retirement System (CalPERS)

The CalPERS Board adopted an employer contribution rate of 25.37% for 2022-23, an increase of 2.46% from the current-year rate of 22.91%.

- Post-PEPRA members hired on or after January 1, 2013, will see a 1.00% increase to their current contribution of 7.00%, for a total of 8.00% of their salary effective July 1, 2022
- Classic member contribution rates are not subject to PEPRA and are set by statute set at 7.00% of their salary

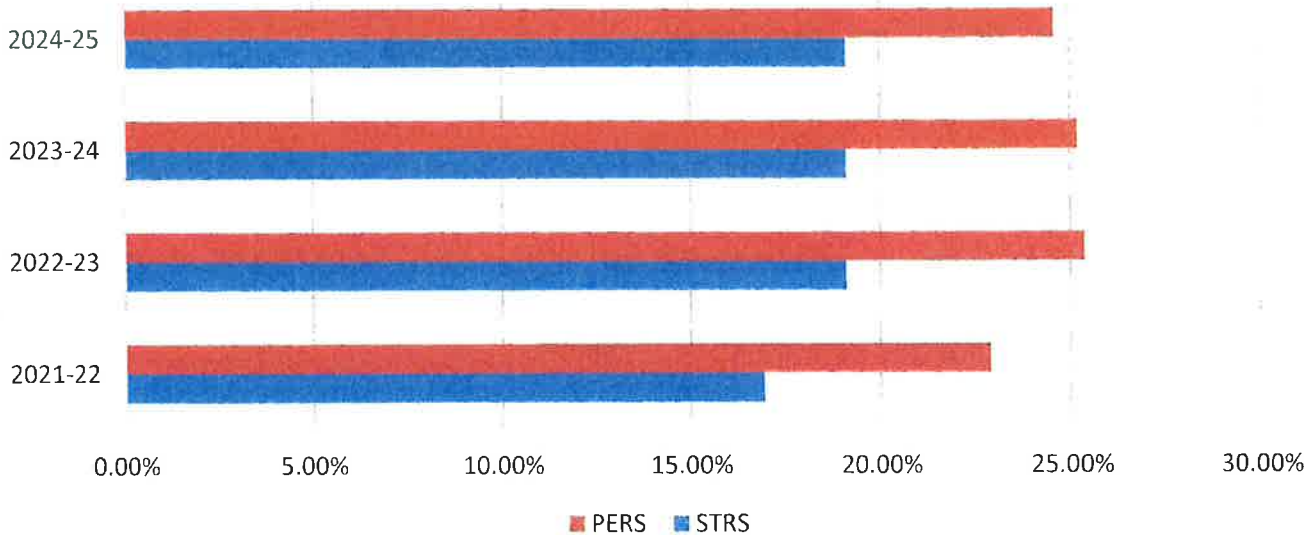
The CalSTRS Board adopted an employer contribution rate of 19.10% for 2022-23.

- In the latest CalSTRS actuarial valuation report, it is projected that the employer contribution rates will remain steady at 19.10% through CalSTRS' full funding goal date of **2046**

The above rates are reflected in the MYP:

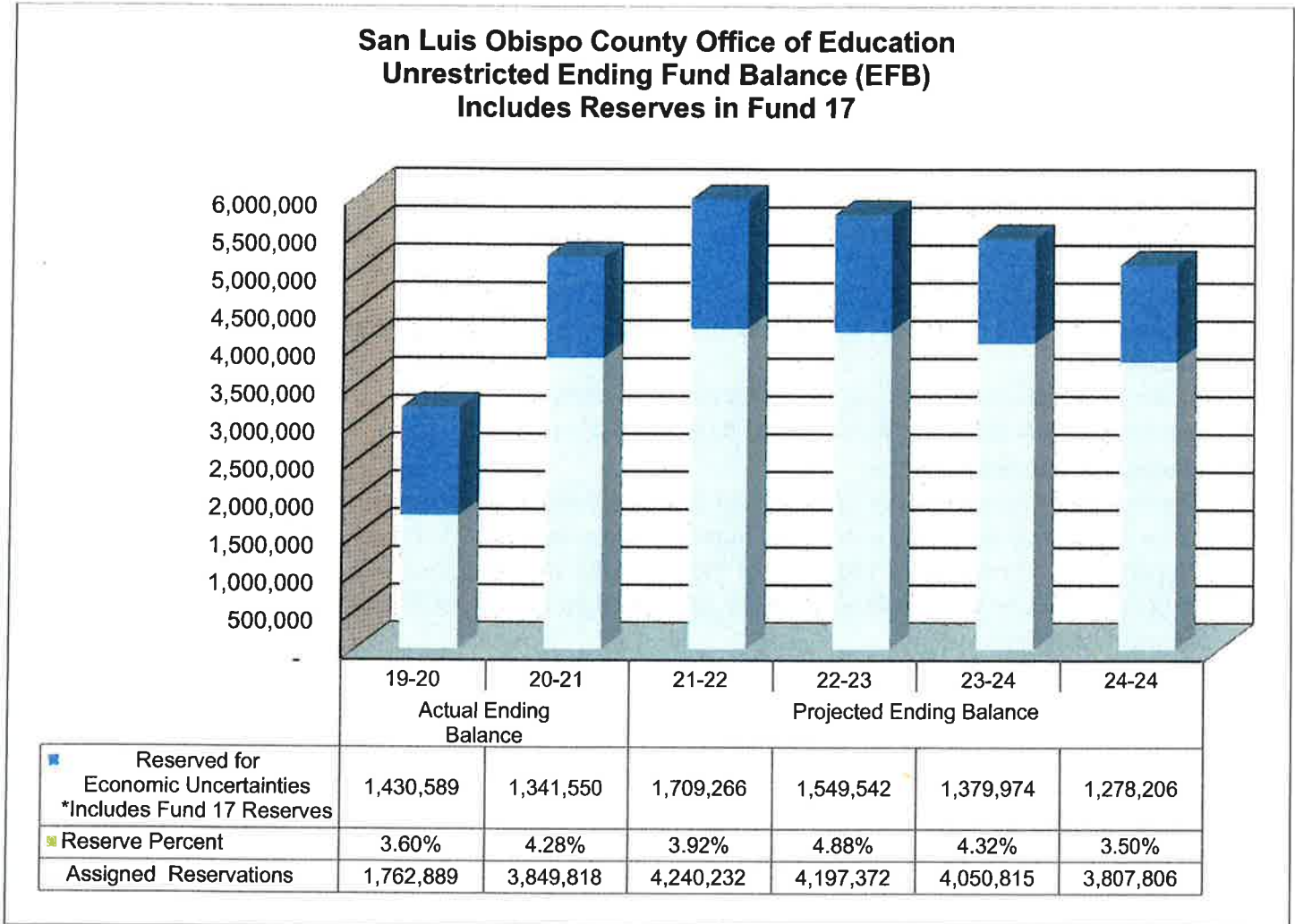
Fiscal Year	STRS	PERS
2021-22	16.92%	22.91%
2022-23	19.10%	25.37%
2023-24	19.10%	25.20%
2024-25	19.10%	24.60%

STRS and PERS Contribution Rates



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, has not been met. 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 2022-23 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 considered COLA increases to revenues and Consumer Price Index changes to expenditures. 2022-23 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 **2022-23 Budget Report** signifies that SLOCOE can meet the state-required 3% Reserve for Economic Uncertainties for the current fiscal year, and two subsequent years.

2022-23

- COLA **6.56%**
- LCFE funding (See Attachment A)
- County-Wide ADA: 27,619.69
- Pupil-Driven ADA: Community School 35.00; Court School 15.00
- Employee Salaries increased by Step, Column, and Longevity Movement and reflect all negotiated contracts
- Increased STRS Employer Rate from **16.92% to 19.10%**
- Increased PERS Employer Rate from **22.91% to 25.37%**
- **Unemployment Rate 0.05%**
- 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 \$26,312,414. Property Tax projections will be revised throughout the year based on current estimates provided by San Luis Obispo County Government
- State Aid for COE LCAP Oversight projected at \$222,028
- State Aid for Differentiated Assistance projected at \$200,000
- Eliminated carryover and one-time expenditures from 2021-22

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 2021-22 *estimated* carry over amounts
- Adjusted Unrestricted State Revenues to reflect end of 2021-22 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
- Increased required 3% contribution to Routine Restricted Maintenance program to cover step and column and other program expenditures.
- Adjusted revenues to reflect new programs such as Child Care Planning Council, Building Capacity for Universal Pre-K, and Workforce Development
- 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 for open positions not filled
 - Decreased one-time district support costs
- Classified salaries and benefits were revised as follows:
 - Adjusted for open positions not filled
- Management salaries and benefits were revised as follows:
 - Adjusted FTEs to reflect new program managers in Child Care Planning Council and Workforce Development
- Applied California Consumer Price Index (CPI) of **6.11%** 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. Reduced one-time COVID-19 expenditures
- Decreased Sub agreements (object 5100) in restricted programs to reflect programmatic changes
- Decreased one-time Travel/conference expenditures (objects 5200)
- 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
- Current Year Excess Property Tax Transfer Out (object 7299) estimated at **\$7,037,782**
- Increased Indirect Costs Rate on Expenditures from **8.92% to 9.96%**
- Decreased Transfers of Pass-Through Revenues to Grizzly (object 7211) for one-time carry-over
- Increased Transfers out to Fund 12 for Child Care Planning Council program in the amount of **\$99,288**
- Transfers out to Fund 13 Cafeteria Fund for Alternative Education School Lunch Program in the amount of **\$77,751**

2023-24

- COLA **5.38%**
- LCFE funding (*See Attachment B*)
- County-Wide ADA: 24,857.72 (*Projected <10.00%> Countywide decline*)
- Pupil-Driven ADA: Community School 35.00 (*No Growth*); Court School 15.00
- Employee Salaries increased by Step, Column, and Longevity Movement
- STRS Employer Rate remains **19.10%**
- Decreased PERS Employer Rate from **25.37% to 25.20%**
- Decreased Unemployment Rate from **0.50% to 0.20%**
- 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 \$26,312,414. Property Tax projections will be revised throughout the year based on current estimates provided by San Luis Obispo County Government
- State Aid for COE LCAP Oversight projected at \$233,970
- State Aid for Differentiated Assistance base amount of \$200,000

Other changes to revenues include:

- Adjusted Federal Revenues for one-time COVID-19 grants
- 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.
- 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 **3.14%**
- Indirect cost rate projected at **9.96%**
- Current Year Excess Property Tax Transfer Out estimated at **\$7,105,747**
- Increased Transfers out to Fund 12 for Child Care Planning Council to cover salary and benefit increases
- Increased Transfers out to Fund 13 Cafeteria Fund for Alternative Education School Lunch Program

2024-25

- COLA **4.02%**
- LCFF funding (*See Attachment C*)
- County-Wide ADA: 24,857.72 (*No Growth*)
- Pupil-Driven ADA: Community School 35.00; Court School 15.00 (*No Growth*)
- Employee Salaries increased by Step, Column, and Longevity Movement
- STRS Employer Rate remains at **19.10%**
- Decreased PERS Employer Rate from **25.20% to 24.60%**
- **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 based on Federal Grants
- 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
- 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 **1.97%**
- Indirect Cost rate projected at **9.96%**
- Current Year Excess Property Tax Transfer Out estimated at **\$6,880,642**
- Increased Transfers out to Fund 12 for Child Care Planning Council to cover salary and benefit increases
- Increased Transfers out to Fund 13 Cafeteria Fund for Alternative Education School Lunch Program

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	2021-22 Estimated Actuals	2022-23 Budget Adoption	Dollar Variance
Revenues:			
Federal Revenues	8,622,825	8,709,864	87,039
Other State Revenues	12,776,100	12,104,006	(672,094)
Other Local Revenues	<95>	-	95
Total Revenues	21,398,830	20,813,870	<584,960>
Expenditures:			
Other Outgo	21,398,925	20,813,870	(585,055)
Total Expenditures	21,398,925	20,813,870	(585,055)
Total, Net Fund Balance Increase/Decrease			<95>

Fund 12 – Child Development Fund

This fund supports the state preschool programs, child care planning council, and universal preschool programs supported by the San Luis Obispo First 5 Commission.

Fund 12	2021-22 Estimated Actuals	2022-23 Budget Adoption	Dollar Variance
Revenues:			
Federal Revenues	153,244	205,346	52,102
Other State Revenues	2,022,278	1,311,150	<711,128>
Other Local Revenues	187,182	3,262,149	3,074,967
Transfers In/Sources	-	99,288	99,288
Total Revenues	2,362,704	4,877,933	2,515,229
Expenditures:			
Certificated Salaries	358,756	387,409	28,653
Classified Salaries	278,116	519,992	241,876
Employee Benefits	331,374	491,835	160,461
Books & Supplies	210,003	98,005	<111,998>
Operating/Services	670,754	2,150,087	1,479,333
Indirect	98,763	298,809	200,046
Total Expenditures	1,947,766	3,946,137	1,998,371
Total, Net Fund Balance Increase/Decrease			516,858

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.

Fund 13	2021-22 Estimated Actuals	2022-23 Budget Adoption	Dollar Variance
Revenues:			
Federal Revenues	51,346	45,979	<5,367>
Other State Revenues	3,865	3,865	-
Other Local Revenues	<36>	-	36
Transfers In/Sources	77,697	77,751	54
Total Revenues	132,872	127,595	<5,277>
Expenditures:			
Certificated Salaries	15,033	21,780	6,747
Classified Salaries	23,399	24,016	617
Employee Benefits	12,554	18,534	5,980
Books & Supplies	64,090	56,875	<7,215>
Operating/Services	10,733	3,800	<6,933>
Indirect	7,064	2,590	<4,474>
Total Expenditures	132,872	127,595	<5,277>
Total, Net Fund Balance Increase/Decrease			-

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. Funds will be budgeted once the actual amount is known, sometime in June 2023.

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 to support the reserve for economic uncertainty.

Fund 17	2021-22 Estimated Actuals	2022-23 Budget Adoption	Dollar Variance
Revenues:			
Other Local Revenues	3,434	2,000	(1,434)
Total Revenues	3,434	2,000	(1,434)
Expenditures:			
Other Outgo/Tranfers Out	2,000	-	(2,000)
Total Expenditures	2,000	-	(2,000)
Total, Net Fund Balance Increase/Decrease			566

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	2021-22 Estimated Actuals	2022-23 Budget Adoption	Dollar Variance
Revenues:			
Other Local Revenues	51,924	8,000	(43,924)
Total Revenues	51,924	8,000	(43,924)
Expenditures:			
Transfers Out	150,000		(150,000)
Total Expenditures	150,000	-	(150,000)
Total, Net Fund Balance Increase/Decrease			106,076

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	2021-22 Estimated Actuals	2022-23 Budget Adoption	Dollar Variance
Revenues:			
Other Local Revenues	923		<923>
Transfers In/Sources	60,000	60,000	-
Total Revenues	60,923	60,000	<923>
Expenditures:			
Capital Outlay	148,429	-	<148,429>
Transfers Out			-
Total Expenditures	148,429	-	<148,429>
Total, Net Fund Balance Increase/Decrease			147,506

LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

The Local Control Funding Formula (LCFF) requires districts and county offices of education 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. SLOCOE has demonstrated that it has met the proportionality percentage of 6.67% by expending all Supplemental & Concentration funds allocated. *(See Attachment E)*

The LCAPs for a county office of education must address the following ten state priorities:

- Basic Services,
- Implementation of Common Core State Standards
- Parental Involvement
- Student Achievement
- Student Engagement
- School Climate
- Course Access
- Student Outcomes
- Expelled Youth

SLOCOE's LCAP contains the following four goals:

- Increase academic rigor and learning for all students
- Increase student engagement
- Support transitions for all students, including foster and homeless youth
- Increase family/caregiver

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 levels of administrative support at each campus; monitoring student attendance and providing support as needed; nursing case management; MTSS implementation, including PBIS, addressing 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 Platinum recognition at the community school and Silver recognition at the court school
- Decreased suspension rate
- Continued use of social emotional learning curriculum
- 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
- Increase in dual enrollments

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. The SLOCOE staff is pleased to present this narrative and interim for your consideration.

Enter County Code :

Countywide ADA :

County Name : **SAN LUIS OBISPO**
2022-23 Budget Development

Districts :

LCFF Grant Section FOR FISCAL YEAR 2022-23

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 86.00	27,619.69	\$ 2,375,293	
30,000 60,000	\$ 73.72	-	\$ -	
60,000 140,000	\$ 61.42	-	\$ -	
140,000 "+"	\$ 49.16	-	\$ -	
				\$ 2,375,293

District Section

\$ 134,316.70 10 districts \$ 1,343,167

Base Section

\$ 805,906.00 \$ 805,906

County Operations Grant Total

\$ 4,524,366 [A]

Pupil Driven Grants -

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				
Base Grant	\$ 13,782.94	35.00	\$ 482,403	Total Base \$ 689,147
Supplemental (35%)	\$ 4,824.03			Total Supplemental \$ 218,492
Estimated ELL / FRM %	86.55%	30.29	\$ 146,132	Total Concentration \$ 115,282
Concentration	46.85%	16.40	\$ 79,102	
				\$ 707,637

Court School Grant

Base Grant	\$ 13,782.94	15.00	\$ 206,744
Supplemental (35%)	\$ 4,824.03		
Estimated ELL / FRM %	100.00%	15.00	\$ 72,360
Concentration	50.00%	7.50	\$ 36,180

\$ 315,285

Pupil Driven Grants Total

\$ 1,022,922 [B]

Subtotal Local Control Funding Formula Grant Target

\$ 5,547,288 [F] = [A + B + E]

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes			\$ (7,037,782)	[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]
Add-On to Guarantee Minimum State Aid	\$	816,785		[Q] = [P - O] or 0
Additional State Aid for COE Funded on LCFF Target				
Current Year Allowance	\$ 22,202.80	10 districts	\$ 222,028	
Current Year EC 2575.1 Minimum Allowance			\$ 80,000	
Total State Aid EC 2575.1 (greater of line 65 or 66)			\$ 222,028	
State Aid Pursuant to EC 2575.2-Differentiated Assistance			\$ 200,000	
Total LCFF STATE AID			\$ 1,238,813	
Estimated LCFF Funding			\$ 6,809,640	[R] = [K + Q]

Enter County Code :

Countywide ADA :

(2,761.97)

County Name : **SAN LUIS OBISPO**

Districts :

10%

decline

from 22-23

2022-23 BUDGET ADOPTION

LCFF Grant Section FOR FISCAL YEAR 2023-24 (YEAR 1)

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 90.63	24,857.72	\$ 2,252,855	
30,000 60,000	\$ 77.69	-	\$ -	
60,000 140,000	\$ 64.72	-	\$ -	
140,000 "+"	\$ 51.80	-	\$ -	
				\$ 2,252,855

District Section

\$ 141,543.00 10 districts \$ 1,415,430

Base Section

\$ 849,264.00 \$ 849,264

County Operations Grant Total

\$ 4,517,549 [A]

Pupil Driven Grants -

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				Total Base \$ 726,223
Base Grant	\$ 14,524.46	35.00	\$ 508,356	Total Supplemental \$ 230,247
Supplemental (35%)	\$ 5,083.56			Total Concentration \$ 121,484
Estimated ELL / FRM %	86.55%	30.29	\$ 153,994	
Concentration	46.85%	16.40	\$ 83,358	
				\$ 745,708
Court School Grant				
Base Grant	\$ 14,524.46	15.00	\$ 217,867	
Supplemental (35%)	\$ 5,083.56			
Estimated ELL / FRM %	100.00%	15.00	\$ 76,253	
Concentration	50.00%	7.50	\$ 38,127	
				\$ 332,247
Pupil Driven Grants Total				\$ 1,077,955 [B]
Subtotal Local Control Funding Formula Grant Target				\$ 5,595,503 [F] = [A + B + E]

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		\$ (7,105,747)	[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]
Add-On to Guarantee Minimum State Aid		\$ 816,785	[Q] = [P - O] or 0
Additional State Aid for COE Funded on LCFF Target			
Current Year Allowance	\$ 23,397.00	10 districts	\$ 233,970
Current Year EC 2575.1 Minimum Allowance			\$ 80,000
Total State Aid EC 2575.1 (greater of line 65 or 66)			\$ 233,970
State Aid Pursuant to EC 2575.2-Differentiated Assistance			\$ 200,000
Total LCFF STATE AID			\$ 1,250,755
Estimated LCFF Funding			\$ 6,846,258 [R] = [K + Q]

SSC School District and Charter School Financial Projection Dashboard 2022-23 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dashboard is based on the Governor's 2022-23 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. 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.

LCFF PLANNING FACTORS					
Factor	2021-22	2022-23	2023-24	2024-25	2025-26
Department of Finance Statutory COLA ¹	1.70%	6.56%	5.38%	4.02%	3.72%
Planning COLA	5.07% ²	6.56%	5.38%	4.02%	3.72%

LCFF GRADE SPAN FACTORS FOR 2022-23				
Entitlement Factors per ADA*	K-3	4-6	7-8	9-12
2021-22 Base Grants	\$8,093	\$8,215	\$8,458	\$9,802
Statutory COLA of 6.56%	\$531	\$539	\$555	\$643
Additional LCFF Investment of \$2.1 billion ³	\$266	\$270	\$278	\$322
2022-23 Base Grants	\$8,890	\$9,024	\$9,291	\$10,767
Grade Span Adjustment Factors	10.4%	-	-	2.6%
Grade Span Adjustment Amounts	\$925	-	-	\$280
2022-23 Adjusted Base Grants ⁴	\$9,815	\$9,024	\$9,291	\$11,047

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2021-22	2022-23	2023-24	2024-25	2025-26
California CPI		6.55%	6.11%	3.14%	1.97%	2.31%
California Lottery	Unrestricted per ADA	\$163	\$163	\$163	\$163	\$163
	Restricted per ADA	\$65	\$65	\$65	\$65	\$65
Mandate Block Grant (District)	Grades K-8 per ADA	\$32.79	\$34.94	\$36.82	\$37.98	\$39.14
	Grades 9-12 per ADA	\$63.17	\$67.31	\$70.93	\$73.16	\$75.39
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$17.21	\$18.34	\$19.33	\$19.94	\$20.55
	Grades 9-12 per ADA	\$47.84	\$50.98	\$53.72	\$55.41	\$57.10
Interest Rate for Ten-Year Treasuries		2.17%	3.71%	3.25%	3.08%	3.10%
CalSTRS Employer Rate ⁵		16.92%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		22.91%	25.37%	25.20%	24.60%	23.70%
Unemployment Insurance Rate ⁶		0.50%	0.50%	0.20%	0.20%	0.20%
Minimum Wage ⁷		\$15.00	\$15.50	\$16.00	\$16.40	\$16.70

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$76,000	0 to 300
The greater of 4% or \$76,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Applies to Special Education, Child Nutrition, Foster Youth, Adults in Correctional Facilities Program, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

²Amount 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%.

³Amounts are estimated by SSC and are subject to change.

⁴Additional funding is provided for students who are designated as eligible for free and reduced-price meals, foster youth, English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2021-22 were brought down by a prior year \$2.3 billion payment from the state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

⁶Unemployment rate in 2021-22 and 2022-23 are final based on the 2021 Enacted State Budget, 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)

⁷Minimum wage increases and are effective January 1 of the respective year.

2022-23 Budget Adoption

San Luis Obispo Co. Office of Education

4/12/2022

	2021-22	2022-23	2023-24	2024-25
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES				
Alternative Education Grant (Excludes add-ons for TIG and Transportation)	\$ 296,907	\$ 323,508	\$ 350,592	\$ 364,687
County Operations Grant	\$ 4,457,033	\$ 4,524,493	\$ 4,517,588	\$ 4,699,196
Total LCFF Target Entitlement Excluding Add-ons)	\$ 4,753,940	\$ 4,848,001	\$ 4,868,180	\$ 5,063,883
Supplemental and Concentration Grant funding in the LCAP year	\$ 296,907	\$ 323,508	\$ 350,592	\$ 364,687
Percentage to Increase or Improve Services	6.25%	6.67%	7.20%	7.20%

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

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

Public Hearing:

Place: SLOCOE-3350 EDUCATION DRIVE
Date: June 16, 2022
Time: 1:30 P.M.

Adoption Date: June 23, 2022

Signed: _____
Clerk/Secretary of
the County Board
(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	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public
Instruction:

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

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

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

Date of Meeting: Jun 23, 2022

_____ Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	14,229,775.00	344,589.00	14,574,364.00	13,844,405.00	330,672.00	14,175,077.00	-2.7%
2) Federal Revenue		8100-8299	0.00	12,603,878.42	12,603,878.42	0.00	4,056,366.00	4,056,366.00	-67.8%
3) Other State Revenue		8300-8599	1,738,208.00	5,612,769.78	7,350,977.78	72,925.00	4,347,604.33	4,420,529.33	-39.9%
4) Other Local Revenue		8600-8799	3,505,255.00	6,076,099.52	9,581,354.52	3,263,082.00	4,383,236.00	7,646,318.00	-20.2%
5) TOTAL, REVENUES			19,473,238.00	24,637,336.72	44,110,574.72	17,180,412.00	13,117,878.33	30,298,290.33	-31.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,971,348.00	3,559,928.65	5,531,276.65	1,706,149.00	4,113,043.00	5,819,192.00	5.2%
2) Classified Salaries		2000-2999	3,903,798.00	2,063,821.40	5,967,619.40	4,161,296.00	2,484,505.00	6,645,801.00	11.4%
3) Employee Benefits		3000-3999	2,353,743.00	2,955,003.72	5,308,746.72	2,520,902.00	3,280,460.00	5,801,362.00	9.3%
4) Books and Supplies		4000-4999	253,289.00	1,358,571.31	1,611,860.31	282,110.00	739,858.00	1,001,968.00	-37.8%
5) Services and Other Operating Expenditures		5000-5999	3,727,682.82	12,051,825.82	15,779,508.64	1,972,509.00	3,119,062.00	5,091,571.00	-67.7%
6) Capital Outlay		6000-6999	66,420.00	933,542.00	999,962.00	15,000.00	0.00	15,000.00	-98.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,037,821.00	1,263,343.30	8,301,164.30	7,037,782.00	387,911.00	7,425,693.00	-10.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,634,797.78)	1,528,971.08	(105,826.70)	(1,437,945.00)	1,136,546.00	(301,399.00)	184.8%
9) TOTAL, EXPENDITURES			17,679,284.04	25,715,007.28	43,394,291.32	16,237,803.00	15,261,385.00	31,499,188.00	-27.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,793,953.96	(1,077,670.56)	716,283.40	942,609.00	(2,143,506.67)	(1,200,897.67)	-267.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In			152,000.00	0.00	152,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out			119,637.00	60,000.00	179,637.00	177,039.00	60,000.00	237,039.00	31.9%
2) Other Sources/Uses									
a) Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions			(1,049,975.40)	1,049,975.40	0.00	(1,125,889.00)	1,125,889.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,017,672.40)	989,975.40	(27,697.00)	(1,302,928.00)	1,065,889.00	(237,039.00)	765.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			776,281.56	(87,695.16)	688,586.40	(360,319.00)	(1,077,617.67)	(1,437,936.67)	-308.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited			5,018,957.32	4,076,986.26	9,095,943.58	5,795,238.88	3,989,291.10	9,784,529.98	7.6%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,018,957.32	4,076,986.26	9,095,943.58	5,795,238.88	3,989,291.10	9,784,529.98	7.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,018,957.32	4,076,986.26	9,095,943.58	5,795,238.88	3,989,291.10	9,784,529.98	7.6%
2) Ending Balance, June 30 (E + F1e)			5,795,238.88	3,989,291.10	9,784,529.98	5,434,918.88	2,911,673.43	8,346,593.31	-14.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,525.00	0.00	25,525.00	25,525.00	0.00	25,525.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	180,216.54	0.00	180,216.54	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,989,291.10	3,989,291.10	0.00	2,934,156.14	2,934,156.14	-26.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	4,240,231.71	0.00	4,240,231.71	4,197,370.57	0.00	4,197,370.57	-1.0%
0006-UNRESTRICTED BILLINGS	0000	9780	71,232.90		71,232.90			0.00	
0011-COMMUNICATIONS, MEDIA	0000	9780	649.54		649.54			0.00	
0013-LOCAL SOLUTIONS MINI GRANT	0000	9780	59,484.00		59,484.00			0.00	
0240-COMMUNITY SCHOOL COE	0000	9780	441,110.01		441,110.01			0.00	
0241-JUVENILE COURT SCHOOL-COE	0000	9780	766.00		766.00			0.00	
0424-DISTRICT DATA PROCESSING SUPPORT	0000	9780	99,999.59		99,999.59			0.00	
0822-TIP/CASC	0000	9780	220,072.88		220,072.88			0.00	
0830-COE LCAP OVERSIGHT	0000	9780	234,328.90		234,328.90			0.00	
0831-DIFFERENTIATED ASSISTANCE	0000	9780	1,875,928.71		1,875,928.71			0.00	
0832 CSI SUPPORT	0000	9780	0.00		0.00			0.00	
FUTURE BOARD ACTION	0000	9780	300,000.00		300,000.00			0.00	
INTERFUND TRANSFER TO FUND 20	0000	9780	200,000.00		200,000.00			0.00	
COMPENSATED ABSENCES	0000	9780	382,565.00		382,565.00			0.00	
FUTURE FISCAL OVERSIGHT	0000	9780	150,000.00		150,000.00			0.00	
MANDATED JUVENILE COURT SCHOOL ADA	0000	9780	200,000.00		200,000.00			0.00	
1100-LOTTERY	1100	9780	4,094.18		4,094.18			0.00	

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
0006-BILLOUTS	0000	9780			0.00	75,291.90		75,291.90	
0011-COMMUNICATIONS/MEDIA	0000	9780			0.00	15,635.54		15,635.54	
0013-LOCAL SOLUTIONS MINI GRANT	0000	9780			0.00	59,484.00		59,484.00	
0240-COMMUNITY SCHOOL COE	0000	9780			0.00	281,414.01		281,414.01	
0241-JUVENILE COURT SCHOOL-COE	0000	9780			0.00	766.00		766.00	
0424-DISTRICT SUPPORT DATA PROCESSING	0000	9780			0.00	99,999.59		99,999.59	
0622-TIP/CASC	0000	9780			0.00	220,072.88		220,072.88	
0630-COE LCAP OVERSIGHT	0000	9780			0.00	306,901.90		306,901.90	
0631-DIFFERENTIATED ASSISTANCE	0000	9780			0.00	1,751,146.71		1,751,146.71	
FUTURE BOARD ACTION	0000	9780			0.00	400,000.00		400,000.00	
INTERFUND TRANSFER TO FUND 20	0000	9780			0.00	200,000.00		200,000.00	
FUTURE FISCAL OVERSIGHT	0000	9780			0.00	150,000.00		150,000.00	
COMPENSATED ABSENCES	0000	9780			0.00	382,563.86		382,563.86	
JUVENILE COURT SCHOOL ADA CONTEGENCY	0000	9780			0.00	250,000.00		250,000.00	
LOTTERY	1100	9780			0.00	4,094.18		4,094.18	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,349,265.63	0.00	1,349,265.63		1,189,541.60	1,189,541.60	-11.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00		22,482.71	(22,482.71)	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	18,384,730.82	1,340,636.72	19,725,367.54				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,826.45	0.00	2,826.45				
c) in Revolving Cash Account		9130	25,525.00	0.00	25,525.00				
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	561,739.76	822,057.74	1,383,797.50				
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	180,216.54	0.00	180,216.54				

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			19,155,038.57	2,162,694.46	21,317,733.03				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	6,569,675.76	86,312.41	6,675,988.17				
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			6,569,675.76	86,312.41	6,675,988.17				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			12,565,362.81	2,076,382.05	14,641,744.86				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,625,145.00	0.00	1,625,145.00	1,238,813.00	0.00	1,238,813.00	-23.8%
Education Protection Account State Aid - Current Year		8012	19,560.00	0.00	19,560.00	20,522.00	0.00	20,522.00	4.9%
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	138,360.00	0.00	138,360.00	138,360.00	0.00	138,360.00	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	24,713,591.00	0.00	24,713,591.00	24,713,591.00	0.00	24,713,591.00	0.0%
Unsecured Roll Taxes		8042	813,257.00	0.00	813,257.00	813,257.00	0.00	813,257.00	0.0%
Prior Years' Taxes		8043	(41,373.00)	0.00	(41,373.00)	(41,373.00)	0.00	(41,373.00)	0.0%
Supplemental Taxes		8044	355,403.00	0.00	355,403.00	355,403.00	0.00	355,403.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	333,176.00	0.00	333,176.00	333,176.00	0.00	333,176.00	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 Suprs.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			27,957,119.00	0.00	27,957,119.00	27,571,749.00	0.00	27,571,749.00	-1.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	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	(13,727,344.00)	344,599.00	(13,382,755.00)	(13,727,344.00)	330,672.00	(13,396,672.00)	0.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			14,229,775.00	344,599.00	14,574,374.00	13,844,405.00	330,672.00	14,175,077.00	-2.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	57,933.36	57,933.36	0.00	57,196.00	57,196.00	-1.3%
Special Education Discretionary Grants		8182	0.00	315,034.00	315,034.00	0.00	257,612.00	257,612.00	-18.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	2,610.00	2,610.00	0.00	2,387.00	2,387.00	-8.5%
Pass-Through Revenues from Federal Sources		8287	0.00	1,242,343.30	1,242,343.30	0.00	387,911.00	387,911.00	-68.8%
Title I, Part A, Basic	3010	8290		398,151.28	398,151.28		333,566.00	333,566.00	-16.2%
Title I, Part D, Local Delinquent Programs	3025	8290		267,228.05	267,228.05		122,345.00	122,345.00	-54.2%
Title II, Part A, Supporting Effective Instruction	4035	8290		18,896.60	18,896.60		12,165.00	12,165.00	-35.6%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		2,800,811.23	2,800,811.23		2,706,508.00	2,706,508.00	-3.4%
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	7,500,870.60	7,500,870.60	0.00	176,676.00	176,676.00	-97.8%
TOTAL, FEDERAL REVENUE			0.00	12,603,878.42	12,603,878.42	0.00	4,056,366.00	4,056,366.00	-67.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		1,322,233.00	1,322,233.00		1,160,470.00	1,160,470.00	-12.2%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	574,427.00	574,427.00	0.00	593,257.00	593,257.00	3.3%
All Other State Apportionments - Prior Years	All Other	8319	0.00	75,753.17	75,753.17	0.00	0.00	0.00	-100.0%
Child Nutrition Programs			0.00	31,776.00	31,776.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements			43,423.00	0.00	43,423.00	43,425.00	0.00	43,425.00	0.0%
Lottery - Unrestricted and Instructional Materials			22,953.00	3,501.58	26,454.58	19,000.00	2,647.00	21,647.00	-18.2%
Tax Relief Subventions									
Restricted Levies - Other			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
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%
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		445,223.00	445,223.00		440,336.00	440,336.00	-1.1%
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		103,227.00	103,227.00	20.2%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other State Revenue	All Other	8590	1,671,832.00	3,074,003.03	4,745,835.03	10,500.00	2,047,667.33	2,058,167.33	-56.6%
TOTAL, OTHER STATE REVENUE			1,738,208.00	5,612,769.78	7,350,977.78	72,925.00	4,347,604.33	4,420,529.33	-39.9%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	559,088.00	0.00	559,088.00	543,980.00	0.00	543,980.00	-2.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	4,000.00	4,000.00	0.00	0.00	0.00	-100.0%
Leases and Rentals		8650	305,188.00	29,327.00	334,515.00	303,853.00	21,500.00	325,353.00	-2.7%
Interest		8660	94,723.00	1,605.00	96,328.00	70,000.00	12,000.00	82,000.00	-14.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,109,666.00	1,166,906.52	2,276,572.52	965,172.00	169,000.00	1,134,172.00	-50.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,189,035.00	668,300.00	1,857,335.00	1,240,077.00	375,000.00	1,615,077.00	-13.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	247,555.00	483,818.00	731,373.00	140,000.00	97,300.00	237,300.00	-67.6%
Tuition		8710	0.00	3,722,143.00	3,722,143.00	0.00	3,708,436.00	3,708,436.00	-0.4%
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	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,505,255.00	6,076,099.52	9,581,354.52	3,263,082.00	4,383,236.00	7,646,318.00	-20.2%
TOTAL, REVENUES			19,473,238.00	24,637,336.72	44,110,574.72	17,180,412.00	13,117,878.33	30,298,290.33	-31.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	436,061.00	1,621,678.19	2,057,739.19	284,720.00	1,930,485.00	2,215,205.00	7.7%
Certificated Pupil Support Salaries		1200	164,849.00	309,191.17	474,040.17	148,060.00	336,353.00	484,413.00	2.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,257,688.00	945,389.15	2,203,077.15	1,219,934.00	1,151,232.00	2,371,166.00	7.6%
Other Certificated Salaries		1900	112,750.00	683,670.14	796,420.14	53,435.00	694,973.00	748,408.00	-6.0%
TOTAL, CERTIFICATED SALARIES			1,971,348.00	3,559,928.65	5,531,276.65	1,706,149.00	4,113,043.00	5,819,192.00	5.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	101,672.00	524,532.23	626,204.23	0.00	752,338.00	752,338.00	20.1%
Classified Support Salaries		2200	322,157.00	152,842.00	474,999.00	365,420.00	203,970.00	569,390.00	19.9%
Classified Supervisors' and Administrators' Salaries		2300	1,210,200.00	200,837.00	1,411,037.00	1,277,784.00	276,798.00	1,554,582.00	10.2%
Clerical, Technical and Office Salaries		2400	2,039,458.00	481,747.31	2,521,205.31	2,259,031.00	496,858.00	2,755,889.00	9.3%
Other Classified Salaries		2900	230,311.00	703,862.86	934,173.86	259,061.00	754,541.00	1,013,602.00	8.5%
TOTAL, CLASSIFIED SALARIES			3,903,798.00	2,063,821.40	5,967,619.40	4,161,296.00	2,484,505.00	6,645,801.00	11.4%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
EMPLOYEE BENEFITS									
STRS		3101-3102	298,444.00	1,069,876.56	1,368,320.56	434,108.00	1,239,540.00	1,673,648.00	22.3%
PERS		3201-3202	877,811.00	442,400.55	1,320,211.55	894,551.00	666,576.00	1,561,127.00	18.2%
OASDI/Medicare/Alternative		3301-3302	85,071.00	83,900.84	168,971.84	84,365.00	92,675.00	177,040.00	4.8%
Health and Welfare Benefits		3401-3402	722,835.00	747,668.04	1,470,503.04	743,811.00	872,313.00	1,616,124.00	9.9%
Unemployment Insurance		3501-3502	28,724.00	33,194.57	61,918.57	29,051.00	31,973.00	61,024.00	-1.4%
Workers' Compensation		3601-3602	254,584.00	238,031.05	492,615.05	266,718.00	293,405.00	560,123.00	13.7%
OPEB - Allocated		3701-3702	86,274.00	339,932.11	426,206.11	68,298.00	83,978.00	152,276.00	-64.3%
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			2,353,743.00	2,955,003.72	5,308,746.72	2,520,902.00	3,280,460.00	5,801,362.00	9.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	206,547.00	206,547.00	0.00	131,471.00	131,471.00	-36.3%
Books and Other Reference Materials		4200	115.00	2,975.00	3,090.00	0.00	1,800.00	1,800.00	-41.7%
Materials and Supplies		4300	252,122.00	616,203.31	868,325.31	256,583.00	489,685.00	726,268.00	-16.4%
Noncapitalized Equipment		4400	1,032.00	532,846.00	533,878.00	5,527.00	136,902.00	142,429.00	-73.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			253,269.00	1,358,571.31	1,611,840.31	262,110.00	739,858.00	1,001,968.00	-37.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,536,732.00	1,536,732.00	0.00	428,596.00	428,596.00	-72.1%
Travel and Conferences		5200	108,460.00	490,786.21	599,246.21	119,805.00	305,191.00	424,996.00	-29.1%
Dues and Memberships		5300	71,002.00	66,966.00	137,968.00	75,098.00	54,015.00	129,113.00	-6.4%
Insurance		5400 - 5450	90,554.00	3,072.00	93,626.00	81,193.00	3,072.00	84,265.00	-10.0%
Operations and Housekeeping Services		5500	358,847.00	1,000.00	359,847.00	368,445.00	1,000.00	369,445.00	2.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	247,305.00	270,023.94	517,328.94	253,382.00	262,485.00	515,867.00	-0.3%
Transfers of Direct Costs		5710	(107,756.00)	106,256.00	(1,500.00)	(107,904.00)	107,904.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(10,528.00)	0.00	(10,528.00)	(11,093.00)	0.00	(11,093.00)	5.4%
Professional/Consulting Services and Operating Expenditures		5800	2,911,303.62	9,455,025.67	12,366,329.49	1,135,905.00	1,899,626.00	3,035,531.00	-75.5%
Communications		5900	58,495.00	121,964.00	180,459.00	57,678.00	57,173.00	114,851.00	-36.4%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			3,727,682.82	12,051,825.82	15,779,508.64	1,972,509.00	3,119,062.00	5,091,571.00	-67.7%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	889,585.00	889,585.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	66,420.00	24,427.00	90,847.00	15,000.00	0.00	15,000.00	-83.5%
Equipment Replacement		6500	0.00	19,530.00	19,530.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			66,420.00	933,542.00	999,962.00	15,000.00	0.00	15,000.00	-98.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools									
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	1,242,343.30	1,242,343.30	0.00	387,911.00	387,911.00	-68.8%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers	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	All Other Transfers Out to All Others	7299	7,037,821.00	0.00	7,037,821.00	7,037,782.00	0.00	7,037,782.00	0.0%
Debt Service									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	21,000.00	21,000.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,037,821.00	1,263,343.30	8,301,164.30	7,037,782.00	387,911.00	7,425,693.00	-10.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,528,971.08)	1,528,971.08	0.00	(1,136,546.00)	1,136,546.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(105,826.70)	0.00	(105,826.70)	(301,399.00)	0.00	(301,399.00)	184.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,634,797.78)	1,528,971.08	(105,826.70)	(1,437,945.00)	1,136,546.00	(301,399.00)	184.8%
TOTAL, EXPENDITURES			17,679,284.04	25,715,007.28	43,394,291.32	16,237,803.00	15,261,385.00	31,499,188.00	-27.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	152,000.00	0.00	152,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			152,000.00	0.00	152,000.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	99,288.00	0.00	99,288.00	New
To: Special Reserve Fund		7612	0.00	60,000.00	60,000.00	0.00	60,000.00	60,000.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	77,697.00	0.00	77,697.00	77,751.00	0.00	77,751.00	0.1%
Other Authorized Interfund Transfers Out		7619	42,000.00	0.00	42,000.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			119,697.00	60,000.00	179,697.00	177,039.00	60,000.00	237,039.00	31.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,037,995.00)	1,037,995.00	0.00	(1,125,889.00)	1,125,889.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(11,980.40)	11,980.40	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,049,975.40)	1,049,975.40	0.00	(1,125,889.00)	1,125,889.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,017,672.40)	989,975.40	(27,697.00)	(1,302,928.00)	1,065,889.00	(237,039.00)	755.8%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	14,229,775.00	344,589.00	14,574,364.00	13,844,405.00	330,672.00	14,175,077.00	-2.7%
2) Federal Revenue		8100-8299	0.00	12,603,878.42	12,603,878.42	0.00	4,056,366.00	4,056,366.00	-67.8%
3) Other State Revenue		8300-8599	1,738,208.00	5,612,769.78	7,350,977.78	72,925.00	4,347,604.33	4,420,529.33	-39.9%
4) Other Local Revenue		8600-8799	3,505,255.00	6,076,099.52	9,581,354.52	3,263,082.00	4,383,236.00	7,646,318.00	-20.2%
5) TOTAL, REVENUES			19,473,238.00	24,637,336.72	44,110,574.72	17,180,412.00	13,117,878.33	30,298,290.33	-31.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		727,871.00	7,401,132.48	8,129,003.48	396,598.00	6,489,638.00	6,886,236.00	-15.3%
2) Instruction - Related Services	2000-2999		3,673,870.82	6,752,272.91	10,426,143.73	1,888,024.00	5,269,354.00	7,157,378.00	-31.4%
3) Pupil Services	3000-3999		786,250.00	1,386,991.59	2,173,241.59	835,968.00	1,376,654.00	2,212,622.00	1.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		12,225.00	2,263.00	14,488.00	4,700.00	0.00	4,700.00	-67.6%
6) Enterprise	6000-6999		66,176.00	0.00	66,176.00	70,207.00	0.00	70,207.00	6.1%
7) General Administration	7000-7999		3,787,714.22	7,061,980.06	10,849,694.28	4,342,582.00	993,317.00	5,335,899.00	-50.8%
8) Plant Services	8000-8999		1,587,356.00	1,847,023.94	3,434,379.94	1,661,942.00	744,511.00	2,406,453.00	-29.9%
9) Other Outgo	9000-9999	Except 7600-7699	7,037,821.00	1,263,343.30	8,301,164.30	7,037,782.00	387,911.00	7,425,693.00	-10.5%
10) TOTAL, EXPENDITURES			17,679,284.04	25,715,007.28	43,394,291.32	16,237,803.00	15,261,385.00	31,499,188.00	-27.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			1,793,953.96	(1,077,670.56)	716,283.40	942,609.00	(2,143,506.67)	(1,200,897.67)	-267.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	152,000.00	0.00	152,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	119,697.00	60,000.00	179,697.00	177,039.00	60,000.00	237,039.00	31.9%
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	(1,049,975.40)	1,049,975.40	0.00	(1,125,889.00)	1,125,889.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,017,672.40)	989,975.40	(27,697.00)	(1,302,928.00)	1,065,889.00	(237,039.00)	755.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			776,281.56	(87,695.16)	688,586.40	(360,319.00)	(1,077,617.67)	(1,437,936.67)	-308.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,018,957.32	4,076,986.26	9,095,943.58	5,795,238.88	3,989,291.10	9,784,529.98	7.6%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
			0.00	0.00	0.00	0.00	0.00	0.00	
b) Audit Adjustments		9793	5,018,957.32	4,076,986.26	9,095,943.58	5,795,238.88	3,889,291.10	9,784,529.98	7.6%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements		9795	5,018,957.32	4,076,986.26	9,095,943.58	5,795,238.88	3,889,291.10	9,784,529.98	7.6%
e) Adjusted Beginning Balance (F1c + F1d)			5,795,238.88	3,989,291.10	9,784,529.98	5,434,919.88	2,911,673.43	8,346,593.31	-14.7%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,525.00	0.00	25,525.00	25,525.00	0.00	25,525.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	180,216.54	0.00	180,216.54	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,989,291.10	3,989,291.10	0.00	2,934,156.14	2,934,156.14	-26.4%
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	4,240,231.71	0.00	4,240,231.71	4,197,370.57	0.00	4,197,370.57	-1.0%
0006-UNRESTRICTED BILLINGS	0000	9780	71,232.90		71,232.90			0.00	
0011-COMMUNICATIONS, MEDIA	0000	9780	649.54		649.54			0.00	
0013-LOCAL SOLUTIONS MINI GRANT	0000	9780	59,484.00		59,484.00			0.00	
0240-COMMUNITY SCHOOL COE	0000	9780	441,110.01		441,110.01			0.00	
0241-JUVENILE COURT SCHOOL-COE	0000	9780	766.00		766.00			0.00	
0424-DISTRICT DATA PROCESSING SUPPORT	0000	9780	99,999.59		99,999.59			0.00	
0822-TIP/CASC	0000	9780	220,072.88		220,072.88			0.00	
0830-COE LCAP OVERSIGHT	0000	9780	234,328.90		234,328.90			0.00	
0831-DIFFERENTIATED ASSISTANCE	0000	9780	1,875,928.71		1,875,928.71			0.00	
0832 CSI SUPPORT	0000	9780	0.00		0.00			0.00	
FUTURE BOARD ACTION	0000	9780	300,000.00		300,000.00			0.00	
INTERFUND TRANSFER TO FUND 20	0000	9780	200,000.00		200,000.00			0.00	
COMPENSATED ABSENCES	0000	9780	382,565.00		382,565.00			0.00	
FUTURE FISCAL OVERSIGHT	0000	9780	150,000.00		150,000.00			0.00	
MANDATED JUVENILE COURT SCHOOL ADA	0000	9780	200,000.00		200,000.00			0.00	
1100-LOTTERY	1100	9780	4,094.18		4,094.18			0.00	

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
0006-BILLOUTS	0000	9780			0.00	75,291.90		75,291.90	
0011-COMMUNICATIONS/MEDIA	0000	9780			0.00	15,635.54		15,635.54	
0013-LOCAL SOLUTIONS MINI GRANT	0000	9780			0.00	59,484.00		59,484.00	
0240-COMMUNITY SCHOOL COE	0000	9780			0.00	281,414.01		281,414.01	
0241-JUVENILE COURT SCHOOL-COE	0000	9780			0.00	766.00		766.00	
0424-DISTRICT SUPPORT DATA PROCESSING	0000	9780			0.00	99,999.59		99,999.59	
0822-TIP/CASC	0000	9780			0.00	220,072.88		220,072.88	
0830-COE LCAP OVERSIGHT	0000	9780			0.00	306,901.90		306,901.90	
0831-DIFFERENTIATED ASSISTANCE	0000	9780			0.00	1,751,146.71		1,751,146.71	
FUTURE BOARD ACTION	0000	9780			0.00	400,000.00		400,000.00	
INTERFUND TRANSFER TO FUND 20	0000	9780			0.00	200,000.00		200,000.00	
FUTURE FISCAL OVERSIGHT	0000	9780			0.00	150,000.00		150,000.00	
COMPENSATED ABSENCES	0000	9780			0.00	382,563.66		382,563.66	
JUVENILE COURT SCHOOL ADA CONTINGENCY	0000	9780			0.00	250,000.00		250,000.00	
LOTTERY	1100	9780			0.00	4,094.18		4,094.18	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,349,265.63	0.00	1,349,265.63	1,189,541.60	0.00	1,189,541.60	-11.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	22,482.71	(22,482.71)	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5810	Other Restricted Federal	22,924.03	22,924.03
6266	Educator Effectiveness, FY 2021-22	273,130.00	273,130.00
6300	Lottery: Instructional Materials	13,083.85	13,083.85
6500	Special Education	702,313.70	408,652.70
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	10,382.45	10,640.45
6536	Special Ed: Dispute Prevention and Dispute Resolution	9,488.00	9,488.00
6546	Mental Health-Related Services	23,303.29	0.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	27,776.00	27,776.00
7029	Child Nutrition: Food Service Staff Training Funds	4,000.00	2,000.00
7311	Classified School Employee Professional Development Block Grant	19,115.00	19,115.00
7366	Supplementary Programs: Foster Youth Services Countywide and Juvenile Detention Programs	0.00	.33
7412	A-G Access/Success Grant	75,000.00	37,141.00
7413	A-G Learning Loss Mitigation Grant	75,000.00	37,141.00
7425	Expanded Learning Opportunities (ELO) Grant	103,136.45	58,082.45
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	28,440.00	0.00
7428	County Safe Schools for All	184,515.00	184,515.00
7430	COVID Mitigation for Counties	286,022.00	263.00
7810	Other Restricted State	50,000.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.76)	94,578.38	94,578.38
9010	Other Restricted Local	1,987,082.95	1,735,624.95
	Total, Restricted Balance	3,989,291.10	2,934,156.14

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):	27,620	
County Office County Operations Grant ADA Standard Percentage Level:	2.00%	

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

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

Fiscal Year	County Operations Grant Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals		
Third Prior Year (2019-20)	32,424.36	32,601.04	N/A	Met
Second Prior Year (2020-21)	32,542.45	32,650.22	N/A	Met
First Prior Year (2021-22)	31,785.03	30274.07	4.75%	Not Met

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

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

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

Explanation:
(required if NOT met)

2021-22 Countywide ADA projections are based on district estimates and revised as actual ADA is reported. Actual reported ADA for 2021-22 has is less than budget projections

- 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)

N/A

1. CRITERION: Average Daily Attendance (continued)

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

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

DATA ENTRY: All data are extracted or calculated.

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

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA, (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
	Third Prior Year (2019-20)	92.99	32.95	32,601.04
Second Prior Year (2020-21)	97.80	32.95	32,650.22	0.00
First Prior Year (2021-22)	50.00	16.00	30,274.07	0.00
Historical Average:	80.26	27.30	31,841.78	0.00

County Office's County Operated Programs ADA Standard:

Budget Year (2022-23) (historical average plus 2%):	81.87	27.85	32,478.61	0.00
1st Subsequent Year (2023-24) (historical average plus 4%):	83.47	28.39	33,115.45	0.00
2nd Subsequent Year (2024-25) (historical average plus 6%):	85.08	28.94	33,752.28	0.00

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
	Budget Year (2022-23)	50.00	16.00	27,619.69
1st Subsequent Year (2023-24)	50.00	16.00	24857.72	0.00
2nd Subsequent Year (2024-25)	50.00	16.00	24857.72	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)¹ plus or minus one percent.

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

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

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

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

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

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

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

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

Hold Harmless

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

Status: At Target

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
I. LCFF Funding				
a. COE funded at Target LCFF				

a1.	COE Operations Grant	4,457,033.00	4,524,366.00	4,517,549.00	4,699,320.00
a2.	COE Alternative Education Grant	1,036,165.00	1,022,922.00	1,077,955.00	1,121,288.00
b.	COE funded at Hold Harmless LCFF	N/A	N/A	N/A	N/A
c.	Charter Funded County Program				
c1.	LCFF Entitlement				
d.	Total LCFF (Sum of a or b, and c)	5,493,198.00	5,547,288.00	5,595,504.00	5,820,608.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	30,274.07	27619.69	24,857.72	24,857.72
b.	Prior Year ADA (Funded)		30,274.07	27619.69	24,857.72
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		(2,654.38)	(2,761.97)	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-8.77%	-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)	4,457,033.00	4,524,366.00	4,517,549.00
b1.	COLA percentage (if COE is at target)	6.6%	5.4%	4.0%
b2.	COLA amount (proxy for purposes of this criterion)	292,381.36	243,410.89	181,605.47
c.	Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	292,381.36	243,410.89	181,605.47
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	6.56%	5.38%	4.02%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	-2.21%	-4.62%	4.02%
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))	81.56%	80.74%	80.74%
c.	Weighted Percent change (Step 3a x Step 3b)	-1.80%	-3.73%	3.25%

III. Alternative Education Grant

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Step 1 - Change in Population				
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	50.00	50.00	50.00
b.	Prior Year ADA (Funded)		50.00	50.00
c.	Difference (Step 1a minus Step 1b)		0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		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)	1,036,165.00	1,022,922.00	1,077,955.00
b1.	COLA percentage (if COE is at target) (Section II-Step 2b1)	6.56%	5.38%	4.02%
b2.	COLA amount (proxy for purposes of this criterion)	67,972.42	55,033.20	43,333.79
c.	Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	67,972.42	55,033.20	43,333.79
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	6.56%	5.38%	4.02%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	6.56%	5.38%	4.02%
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))	18.44%	19.26%	19.26%
c.	Weighted Percent change (Step 3a x Step 3b)	1.21%	1.04%	0.77%

IV. Charter Funded County Program

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

Step 2 - Change in Funding Level

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

Step 3 - Weighted Change in Population and Funding Level

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

V. Weighted Change

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)	
a.	Total weighted percent change (Step 3c in sections II, III and IV)	-0.59%	-2.69%	4.02%

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

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

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

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected local property taxes (Form 01, Objects 8021 - 8089)	26,312,414.00	26,312,414.00	26,555,320.00	26,555,320.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		-1.00% to 1.00%	-0.08% to 1.92%	-1.00% to 1.00%

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

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

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	27,957,119.00	27,571,749.00	27,826,597.00	27,836,007.00
County Office's Projected Change in LCFF Revenue:		-1.38%	0.92%	0.03%
Standard:		-1.00% to 1.00%	-0.08% to 1.92%	-1.00% to 1.00%
Status:		Not Met	Met	Met

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

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation
(required if NOT met)

LCFF revenues in 2022-23 are reduced to reflect decrease in Countywide ADA & decrease in Differentiated Assistance Revenues

3. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. County Office's Change in Funding Level (Criterion 2C):	-1.38%	0.92%	0.03%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-6.38% to 3.62%	-4.08% to 5.92%	-4.97% to 5.03%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Percent Change Over Previous Year	Status
First Prior Year (2021-22)	16,807,642.77		
Budget Year (2022-23)	18,266,355.00	8.68%	Not Met
1st Subsequent Year (2023-24)	17,988,960.00	(1.52%)	Met
2nd Subsequent Year (2024-25)	18,505,200.68	2.87%	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)

2022-23 Salary & Benefits reflect 2% salary schedule increases to management and classified salaries, increases to STRS, PERS, and H&W

4. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. County Office's Change in Funding Level (Criterion 2C):	-1.38%	0.92%	0.03%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.38% to 8.62%	-9.08% to 10.92%	-9.97% to 10.03%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.38% to 3.62%	-4.08% to 5.92%	-4.97% to 5.03%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2021-22)	12,603,878.42		
Budget Year (2022-23)	4,056,366.00	-67.82%	Yes
1st Subsequent Year (2023-24)	3,995,481.00	-1.50%	No
2nd Subsequent Year (2024-25)	4,037,551.00	1.05%	No

Explanation:
(required if Yes)

Federal revenues have been reduced in fiscal year 2022-23 for one time funding and carry-over amounts

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

First Prior Year (2021-22)	7,350,977.78		
Budget Year (2022-23)	4,420,529.33	-39.86%	Yes
1st Subsequent Year (2023-24)	4,473,600.00	1.20%	No
2nd Subsequent Year (2024-25)	4,639,754.00	3.71%	No

Explanation:
(required if Yes)

State revenues have been reduced in fiscal year 2022-23 for one time funding and carry-over amounts

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

First Prior Year (2021-22)	9,581,354.52		
Budget Year (2022-23)	7,646,318.00	-20.20%	Yes
1st Subsequent Year (2023-24)	8,041,340.00	5.17%	No
2nd Subsequent Year (2024-25)	8,519,272.00	5.94%	Yes

Explanation:
(required if Yes)

Local Revenues have been reduced in fiscal year 2022-23 to reflect one-time donations and carry-over amounts

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

First Prior Year (2021-22)	1,611,840.31		
Budget Year (2022-23)	1,001,968.00	-37.84%	Yes
1st Subsequent Year (2023-24)	1,033,430.00	3.14%	No
2nd Subsequent Year (2024-25)	1,053,788.00	1.97%	No

Explanation:
(required if Yes)

Books and supplies have been reduced in fiscal year 2022-23 to reflect prior year carry-over and one-time funding expenditures

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

First Prior Year (2021-22)	15,779,508.64		
Budget Year (2022-23)	5,091,571.00	-67.73%	Yes
1st Subsequent Year (2023-24)	5,430,978.00	6.67%	Yes
2nd Subsequent Year (2024-25)	5,521,394.00	1.66%	No

Explanation:
"(required if Yes)"

Services and other operating expenditures have been reduced in fiscal year 2022-23 to reflect prior year carry-over and one-time funding expenditures. Subsequent year expenditures have been increased to reflect CPI, increases to utilities and other expenditures

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

DATA ENTRY: All data are extracted or calculated.

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

First Prior Year (2021-22)	29,536,210.72		
Budget Year (2022-23)	16,123,213.33	-45.41%	Not Met
1st Subsequent Year (2023-24)	16,510,421.00	2.40%	Met
2nd Subsequent Year (2024-25)	17,196,577.00	4.16%	Met

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

First Prior Year (2021-22)	17,391,348.95		
Budget Year (2022-23)	6,093,539.00	-64.96%	Not Met
1st Subsequent Year (2023-24)	6,464,408.00	6.09%	Met
2nd Subsequent Year (2024-25)	6,575,182.00	1.71%	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 have been reduced in fiscal year 2022-23 for one time funding and carry-over amounts

Explanation:

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

State revenues have been reduced in fiscal year 2022-23 for one time funding and carry-over amounts

Explanation:

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

Local Revenues have been reduced in fiscal year 2022-23 to reflect one-time donations and carry-over amounts

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)

Books and supplies have been reduced in fiscal year 2022-23 to reflect prior year carry-over and one-time funding expenditures

Explanation:

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

Services and other operating expenditures have been reduced in fiscal year 2022-23 to reflect prior year carry-over and one-time funding expenditures. Subsequent year expenditures have been increased to reflect CPI, increases to utilities and other expenditures

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 ¹ to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	16,414,842.00	492,445.26	576,546.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

<p>Explanation: (required if NOT met and Other is marked)</p>	<input type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
	<input type="checkbox"/>	Other (explanation must be provided)

6. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,430,589.50	1,341,550.33	1,709,265.63
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)	(219,020.09)	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,211,569.41	1,341,550.33	1,709,265.63
2. Expenditures and Other Financing Uses	39,708,804.49	31,328,747.59	43,573,988.32

a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)			
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540, 6546, objects 7211-7213, 7221-7223)	13,766,338.00	18,384,046.74	21,398,925.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	53,475,142.49	49,712,794.33	64,972,913.32
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	2.30%	2.70%	2.60%

County Office's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

0.80%	0.90%	0.90%
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¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve

for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service

Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be

reduced by any negative ending balances in restricted resources in the County School Service Fund.

² A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area

(SELPA) may exclude from its expenditures the distribution of funds to its participating members.

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	(7,386,103.42)	23,916,662.93	30.88%	Not Met
Second Prior Year (2020-21)	1,954,660.35	16,604,065.92	N/A	Met
First Prior Year (2021-22)	776,281.56	17,798,981.04	N/A	Met
Budget Year (2022-23) (Information only)	(360,319.00)	16,414,842.00		

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)

Due to one-time funding, unrestricted expenditures have been decreased, thus reducing deficit spending in current and subsequent year

7. CRITERION: Fund Balance

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

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

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

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

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:

	31,736,227.00
County Office's Fund Balance Standard Percentage Level:	1.00%

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

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

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

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

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

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

a. Enter the name(s) of the SELPA(s): SAN LUIS OBISPO COUNTY SELPA

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540, 6546, objects 7211-7213, 7221-7223):

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
20,813,870.00	20,813,870.00	20,813,870.00

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

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance ³		Beginning Fund Balance	Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals			
				(If overestimated, else N/A)	

Third Prior Year (2019-20)	6,384,540.94	10,450,400.39	N/A	Met
Second Prior Year (2020-21)	8,731,976.08	3,064,296.97	64.9%	Not Met
First Prior Year (2021-22)	5,378,013.90	5,018,957.32	6.7%	Not Met
Budget Year (2022-23) (Information only)	5795238.88			

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

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

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

1a. STANDARD NOT MET - Unrestricted county school service fund beginning balance was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

Explanation:
(required if NOT met)

Original Budget Fund Balances due not reflect changes to property taxes, one-time carry over amounts, and unrestricted assignments

8. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	31,736,227.00	31,929,151.00	32,364,675.68

County Office's Reserve Standard Percentage Level:	3.00%	3.00%	3.00%
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8A. Calculating the County Office's Reserve Standard

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	31,736,227.00	31,929,151.00	32,364,675.68
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	20,813,870.00	20,813,870.00	20,813,870.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	31,736,227.00	31,929,151.00	32,364,675.68
4. Reserve Standard Percentage Level	3.00%	3.00%	3.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	952,086.81	957,874.53	970,940.27
6. Reserve Standard - by Amount (From percentage level chart above)	664,000.00	664,000.00	664,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	952,086.81	957,874.53	970,940.27

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024- 25)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,189,541.60	1,019,974.00	918,205.88
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	22,482.71	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)	(22,482.71)	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)	1,549,541.60	1,379,974.00	1,278,205.88
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	4.88%	4.32%	3.95%
County Office's Reserve Standard (Section 8A, Line 7):	952,086.81	957,874.53	970,940.27
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

County Office's Contributions and Transfers Standard:	-10.0% to +10.0% or -\$20, 000 to +\$20, 000
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S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2021-22)	(1,037,995.00)			
Budget Year (2022-23)	(1,125,889.00)	87,894.00	8.5%	Met
1st Subsequent Year (2023-24)	(1,041,973.00)	(83,916.00)	(7.5%)	Met
2nd Subsequent Year (2024-25)	(1,150,152.00)	108,179.00	10.4%	Not Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2021-22)	152,000.00			
Budget Year (2022-23)	0.00	(152,000.00)	(100.0%)	Not Met
1st Subsequent Year (2023-24)	150,000.00	150,000.00	New	Not Met
2nd Subsequent Year (2024-25)	200,000.00	50,000.00	33.3%	Not Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2021-22)	179,697.00			
Budget Year (2022-23)	237,039.00	57,342.00	31.9%	Not Met
1st Subsequent Year (2023-24)	249,435.00	12,396.00	5.2%	Met
2nd Subsequent Year (2024-25)	262,700.00	13,265.00	5.3%	Met
1d. Impact of Capital Projects				

Do you have any capital projects that may impact the county school service fund operational budget?

No

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

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

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

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

Explanation:

(required if NOT met)

Contributions increased to reflect salary and benefit increases, CPI, etc. for On-Going Routine Restricted Maintenance, Juvenile Court School, and Community School Transportation

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)

Interfund Transfers for OPEB have been projected in fiscal years 2023-24 and 2024-25.

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)

Interfund Transfers to Fund 12 have been increased to reflect program increases to Child Care Planning Council budgets; Interfund Transfers to Fund 13 have been increased to reflect program increases for Community School Lunch Program.

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance
		Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23

(required if Yes to increase
in total annual payments)

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

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

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

N/A

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

No

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

Yes

- b. Do benefits continue past age 65?

Yes

- 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 at lowest cost plan are provided at no cost to a select group of retirees. The difference between the cost of OPEB "pay-as-you-go" and the OPEB amount contributed from object 37XX will be transferred from Fund 20 at year end closing.

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

Pay-as-you-go

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

Self-Insurance Fund	Government Fund
---------------------	-----------------

government fund	1,605,131.67
4. OPEB Liabilities	
a. Total OPEB liability	8,933,570.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	8,933,570.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2021

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	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)	170,421.00	170,421.00	
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	567,499.45	567,499.45	
d. Number of retirees receiving OPEB benefits	50.00	50.00	

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

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

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

No

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

3. Self-Insurance Liabilities	
a. Accrued liability for self-insurance programs	
b. Unfunded liability for self-insurance programs	
4. Self-Insurance Contributions	
a. Required contribution (funding) for self-insurance programs	
b. Amount contributed (funded) for self-insurance programs	

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	38.40	36.90	36.90	36.90

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

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")

No	No	No
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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

32,243.00

6. Amount included for any tentative salary schedule increases

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

Certificated (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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes	Yes
\$439,299	461,264	484,327	
		5.0%	5.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

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

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

1. Are savings from attrition included in the budget and MYPs?

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

2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No
----	------------------------------------------------------------------------------------------------------	----	----	----

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of classified (non-management) FTE positions	81.50	85.2	85.2	85.2

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? Yes
- If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.
- If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations Settled

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
3. Period covered by the agreement: Begin Date: End Date:
4. Salary settlement:
- | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|-------------------------------------------------------------------------------------------|-------------|---------------------|---------------------|
| | (2022-23) | (2023-24) | (2024-25) |
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | | | |

One Year Agreement

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

or

Multiyear Agreement

Total cost of salary settlement			
---------------------------------	--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

58,786.00

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

6. Amount included for any tentative salary schedule increases

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

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

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:

Yes		

2.0 % INCREASE TO SALARY SCHEDULE, EFFECTIVE JULY 1, 2022

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

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

Yes	Yes	
5.0%	5.0%	5.0%

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

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?

No	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.):

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	49.50	45.0	45.0	45.0

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes		Yes
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

4. Amount included for any tentative salary schedule increases

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

	(2022-23)	(2023-24)	(2024-25)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	
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			

Management/Supervisor/Confidential

Budget Year 1st Subsequent Year 2nd Subsequent Year

Step and Column Adjustments

	(2022-23)	(2023-24)	(2024-25)
1. Are step & column adjustments included in the budget and MYPs?	Yes		Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year	3.5%	3.5%	3.5%

Management/Supervisor/Confidential

Budget Year 1st Subsequent Year 2nd Subsequent Year

Other Benefits (mileage, bonuses, etc.)

	(2022-23)	(2023-24)	(2024-25)
1. Are costs of other benefits included in the budget and MYPs?	No	No	No
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes
Jun 23, 2022

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?

Yes

ADDITIONAL FISCAL INDICATORS

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

A1. Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?

No

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

No

A3. Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)

--

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?	Yes
A5.	Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to CDE)	Yes
A8.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No
		No

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)

End of County Office Budget Criteria and Standards Review

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,622,825.00	8,709,864.00	1.0%
3) Other State Revenue		8300-8599	12,776,100.00	12,104,006.00	-5.3%
4) Other Local Revenue		8600-8799	(95.00)	0.00	-100.0%
5) TOTAL, REVENUES			21,398,830.00	20,813,870.00	-2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	21,398,925.00	20,813,870.00	-2.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21,398,925.00	20,813,870.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(95.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(95.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	248,572.00	248,477.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)-			248,572.00	248,477.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			248,572.00	248,477.00	0.0%
2) Ending Balance, June 30 (E + F1e)			248,477.00	248,477.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	248,477.00	248,477.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,194,807.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	335,946.00		
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			1,530,753.45		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			1,530,753.45		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8267	8,622,825.00	8,709,864.00	1.0%
TOTAL, FEDERAL REVENUE			8,622,825.00	8,709,864.00	1.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	7,842,337.00	7,625,536.00	-2.8%
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	4,933,763.00	4,478,470.00	-9.2%
TOTAL, OTHER STATE REVENUE			12,776,100.00	12,104,006.00	-5.3%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(95.00)	0.00	-100.0%
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%
TOTAL, OTHER LOCAL REVENUE			(95.00)	0.00	-100.0%
TOTAL, REVENUES			21,398,830.00	20,813,870.00	-2.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	10,515,859.00	13,169,099.00	25.2%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
To County Offices		7212	18,970.00	19,235.00	1.4%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	7,842,337.00	7,625,536.00	-2.8%
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	3,021,759.00	0.00	-100.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			21,398,925.00	20,813,870.00	-2.7%
TOTAL, EXPENDITURES			21,398,925.00	20,813,870.00	-2.7%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCOFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,622,825.00	8,709,864.00	1.0%
3) Other State Revenue		8300-8599	12,776,100.00	12,104,006.00	-5.3%
4) Other Local Revenue		8600-8799	(95.00)	0.00	-100.0%
5) TOTAL, REVENUES			21,398,830.00	20,813,870.00	-2.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	21,398,925.00	20,813,870.00	-2.7%
10) TOTAL, EXPENDITURES			21,398,925.00	20,813,870.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(95.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(95.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	248,572.00	248,477.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			248,572.00	248,477.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			248,572.00	248,477.00	0.0%
2) Ending Balance, June 30 (E + F1e)			248,477.00	248,477.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	248,477.00	248,477.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6500	Special Education	248,477.00	248,477.00
Total, Restricted Balance		248,477.00	248,477.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0,00	0,00	0.0%
2) Federal Revenue		8100-8299	153,243,66	205,346,00	34,0%
3) Other State Revenue		8300-8599	2,022,278,45	1,311,150,00	-35,2%
4) Other Local Revenue		8600-8799	187,182,00	3,262,149,00	1,642,8%
5) TOTAL, REVENUES			2,362,704,11	4,778,645,00	102,3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	358,756,00	387,409,00	8,0%
2) Classified Salaries		2000-2999	278,116,00	519,992,00	87,0%
3) Employee Benefits		3000-3999	331,374,00	491,835,00	48,4%
4) Books and Supplies		4000-4999	210,003,00	98,005,00	-53,3%
5) Services and Other Operating Expenditures		5000-5999	670,754,32	2,150,087,00	220,5%
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	98,763,16	298,809,00	202,6%
9) TOTAL, EXPENDITURES			1,947,766,48	3,946,137,00	102,6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			414,937,63	832,508,00	100,6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0,00	99,288,00	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	99,288,00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			414,937,63	931,796,00	124,8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	637,491,26	1,052,428,89	65,1%
b) Audit Adjustments		9793	0,00	0,00	0,0%
c) As of July 1 - Audited (F1a + F1b)			637,491,26	1,052,428,89	65,1%
d) Other Restatements		9795	0,00	0,00	0,0%
e) Adjusted Beginning Balance (F1c + F1d)			637,491,26	1,052,428,89	65,1%
2) Ending Balance, June 30 (E + F1e)			1,052,428,89	1,984,224,89	88,5%
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		9740	568,847,49	1,666,586,85	193,0%
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	483,581,40	317,638,40	-34,3%
FUND 12 FUTURE CONTENGENCIES	0000	9780	483,581,40		
Fund 12 CONTENGECY FUNDS	0000	9780		317,638,40	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0,00	0,00	0,0%
Unassigned/Unappropriated Amount		9790	0,00	(,36)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	663,827,17		
1) Fair Value Adjustment to Cash in County Treasury		9111	0,00		
b) in Banks		9120	0,00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			663,827.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	(72.77)		
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			(72.77)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			663,899.94		
FEDERAL REVENUE					
Child Nutrition Programs		8220	20,567.66	20,280.00	-1.4%
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	132,676.00	185,066.00	39.5%
TOTAL, FEDERAL REVENUE			153,243.66	205,346.00	34.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,432.00	1,700.00	18.7%
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	994,962.00	936,648.00	-5.7%
All Other State Revenue	All Other	8590	1,025,884.45	370,802.00	-63.9%
TOTAL, OTHER STATE REVENUE			2,022,278.45	1,311,150.00	-35.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	3,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(6.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	65,045.00	New
All Other Fees and Contracts		8689	165,999.00	3,192,104.00	1,823.0%
Other Local Revenue					
All Other Local Revenue		8699	18,189.00	5,000.00	-72.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			187,182.00	3,262,149.00	1,642.8%
TOTAL, REVENUES			2,362,704.11	4,778,645.00	102.3%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Teachers' Salaries		1100	232,865.00	253,421.00	8.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	103,576.00	111,359.00	7.5%
Other Certificated Salaries		1900	22,315.00	22,629.00	1.4%
TOTAL, CERTIFICATED SALARIES			358,756.00	387,409.00	8.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	102,519.00	105,118.00	2.5%
Classified Support Salaries		2200	90,399.00	105,275.00	16.5%
Classified Supervisors' and Administrators' Salaries		2300	33,548.00	205,094.00	511.3%
Clerical, Technical and Office Salaries		2400	51,650.00	104,505.00	102.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			278,116.00	519,992.00	87.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	80,358.00	102,465.00	27.5%
PERS		3201-3202	66,882.00	131,947.00	97.3%
OASDI/Medicare/Alternative		3301-3302	8,885.00	13,157.00	48.1%
Health and Welfare Benefits		3401-3402	132,299.00	181,014.00	36.8%
Unemployment Insurance		3501-3502	3,061.00	4,538.00	48.3%
Workers' Compensation		3601-3602	26,499.00	41,651.00	57.2%
OPEB, Allocated		3701-3702	13,390.00	17,063.00	27.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			331,374.00	491,835.00	48.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	183,981.88	87,105.00	-52.7%
Noncapitalized Equipment		4400	16,604.12	2,500.00	-84.9%
Food		4700	9,417.00	8,400.00	-10.8%
TOTAL, BOOKS AND SUPPLIES			210,003.00	98,005.00	-53.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	466,420.00	223,474.00	-52.1%
Travel and Conferences		5200	6,983.00	12,600.00	80.4%
Dues and Memberships		5300	0.00	250.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	44,884.00	45,805.00	2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,675.00	7,300.00	-4.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,528.00	11,093.00	5.4%
Professional/Consulting Services and Operating Expenditures		5800	125,978.32	1,844,666.00	1,364.3%
Communications		5900	8,286.00	4,899.00	-40.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			670,754.32	2,150,087.00	220.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	98,763.16	298,809.00	202.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			98,763.16	298,809.00	202.6%
TOTAL, EXPENDITURES			1,947,766.48	3,946,137.00	102.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	99,288.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	99,288.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	99,288.00	New

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0,00	0.0%
2) Federal Revenue		8100-8299	153,243,66	205,346,00	34.0%
3) Other State Revenue		8300-8599	2,022,278,45	1,311,150,00	-35.2%
4) Other Local Revenue		8600-8799	187,182,00	3,262,149,00	1,642,8%
5) TOTAL, REVENUES			2,362,704.11	4,778,645,00	102.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0,00	0,00	0.0%
2) Instruction - Related Services	2000-2999		0,00	0,00	0.0%
3) Pupil Services	3000-3999		24,420.00	22,041,00	-9.7%
4) Ancillary Services	4000-4999		0,00	0,00	0.0%
5) Community Services	5000-5999		1,617,027.32	3,398,710,00	110.2%
6) Enterprise	6000-6999		0,00	0,00	0.0%
7) General Administration	7000-7999		98,763.16	298,809,00	202.6%
8) Plant Services	8000-8999		207,556.00	226,577,00	9.2%
9) Other Outgo	9000-9999	Except 7600-7699	0,00	0,00	0.0%
10) TOTAL, EXPENDITURES			1,947,766.48	3,946,137,00	102.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			414,937.63	832,508.00	100.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0,00	99,288.00	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	99,288.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			414,937.63	931,796.00	124.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	637,491.26	1,052,428.89	65.1%
b) Audit Adjustments		9793	0,00	0,00	0.0%
c) As of July 1 - Audited (F1a + F1b)			637,491.26	1,052,428.89	65.1%
d) Other Restatements		9795	0,00	0,00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			637,491.26	1,052,428.89	65.1%
2) Ending Balance, June 30 (E + F1e)			1,052,428.89	1,984,224.89	88.5%
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		9740	568,847.49	1,666,586.85	193.0%
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	483,581.40	317,638.40	-34.3%
FUND 12 FUTURE CONTENGENCIES	0000	9780	483,581.40		
Fund 12 CONTENGECY FUNDS	0000	9780		317,638.40	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0,00	0,00	0.0%
Unassigned/Unappropriated Amount		9790	0,00	(.36)	New

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5810	Other Restricted Federal	0.00	1,500,000.00
7810	Other Restricted State	402,260.64	0.00
9010	Other Restricted Local	166,586.85	166,586.85
Total, Restricted Balance		568,847.49	1,666,586.85

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0,00	0,00	0,0%
2) Federal Revenue		8100-8299	51,346,12	45,979,00	-10,5%
3) Other State Revenue		8300-8599	3,865,00	3,865,00	0,0%
4) Other Local Revenue		8600-8799	(36,00)	0,00	-100,0%
5) TOTAL, REVENUES			55,175,12	49,844,00	-9,7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	15,033,00	21,780,00	44,9%
2) Classified Salaries		2000-2999	23,399,00	24,016,00	2,6%
3) Employee Benefits		3000-3999	12,554,00	18,534,00	47,6%
4) Books and Supplies		4000-4999	64,090,00	56,875,00	-11,3%
5) Services and Other Operating Expenditures		5000-5999	10,732,58	3,800,00	-64,6%
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	7,063,54	2,590,00	-63,3%
9) TOTAL, EXPENDITURES			132,872,12	127,595,00	-4,0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(77,697,00)	(77,751,00)	0,1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	77,697,00	77,751,00	0,1%
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			77,697,00	77,751,00	0,1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0,00	0,00	0,0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0,00	0,00	0,0%
b) Audit Adjustments		9793	0,00	0,00	0,0%
c) As of July 1 - Audited (F1a + F1b)			0,00	0,00	0,0%
d) Other Restatements		9795	0,00	0,00	0,0%
e) Adjusted Beginning Balance (F1c + F1d)			0,00	0,00	0,0%
2) Ending Balance, June 30 (E + F1e)			0,00	0,00	0,0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0,00	0,00	0,0%
Stores		9712	0,00	0,00	0,0%
Prepaid Items		9713	0,00	0,00	0,0%
All Others		9719	0,00	0,00	0,0%
b) Restricted		9740	0,00	0,00	0,0%
c) Committed					
Stabilization Arrangements		9750	0,00	0,00	0,0%
Other Commitments		9760	0,00	0,00	0,0%
d) Assigned					
Other Assignments		9780	0,00	0,00	0,0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0,00	0,00	0,0%
Unassigned/Unappropriated Amount		9790	0,00	0,00	0,0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(57,593.88)		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(57,593.88)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			(59,313.03)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	51,346.12	45,979.00	-10.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			51,346.12	45,979.00	-10.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,865.00	3,865.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,865.00	3,865.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(36.00)	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%
TOTAL, OTHER LOCAL REVENUE			(36.00)	0.00	-100.0%
TOTAL, REVENUES			55,175.12	49,844.00	-9.7%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	15,033.00	21,780.00	44.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			15,033.00	21,780.00	44.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	23,399.00	24,016.00	2.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			23,399.00	24,016.00	2.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,544.00	4,160.00	63.5%
PERS		3201-3202	5,357.00	6,100.00	13.9%
OASDI/Medicare/Alternative		3301-3302	543.00	664.00	22.3%
Health and Welfare Benefits		3401-3402	1,265.00	4,198.00	231.9%
Unemployment Insurance		3501-3502	183.00	228.00	24.6%
Workers' Compensation		3601-3602	1,663.00	2,102.00	26.4%
OPEB, Allocated		3701-3702	999.00	1,082.00	8.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,554.00	18,534.00	47.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,145.00	6,000.00	-16.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	56,945.00	50,875.00	-10.7%
TOTAL, BOOKS AND SUPPLIES			64,090.00	56,875.00	-11.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,879.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,500.00	1,000.00	-33.3%
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	3,353.58	2,800.00	-16.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,732.58	3,800.00	-64.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	7,063.54	2,590.00	-63.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,063.54	2,590.00	-63.3%
TOTAL, EXPENDITURES			132,872.12	127,595.00	-4.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	77,697.00	77,751.00	0.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			77,697.00	77,751.00	0.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			77,697.00	77,751.00	0.1%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	51,346.12	45,979.00	-10.5%
3) Other State Revenue		8300-8599	3,865.00	3,865.00	0.0%
4) Other Local Revenue		8600-8799	(36.00)	0.00	-100.0%
5) TOTAL, REVENUES			55,175.12	49,844.00	-9.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		124,308.58	124,005.00	-0.2%
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		7,063.54	2,590.00	-63.3%
8) Plant Services	8000-8999		1,500.00	1,000.00	-33.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			132,872.12	127,595.00	-4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(77,697.00)	(77,751.00)	0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	77,697.00	77,751.00	0.1%
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			77,697.00	77,751.00	0.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Forest Reserve Funds		8260	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) In the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,434.00	2,000.00	-41.8%
5) TOTAL, REVENUES			3,434.00	2,000.00	-41.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,434.00	2,000.00	-41.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,434.00	2,000.00	39.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	396,449.69	397,883.69	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			396,449.69	397,883.69	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			396,449.69	397,883.69	0.4%
2) Ending Balance, June 30 (E + F1e)			397,883.69	399,883.69	0.5%
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		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	37,883.69	39,883.69	5.3%
COUNTYWIDE DATE PROCESSING UPGRADES	0000	9780	37,883.69		
DISTRICT DATA PROCESSING UPGRADES	0000	9780		39,883.69	
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	398,112.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			398,112.60		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			398,112.60		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,434.00	2,000.00	-41.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,434.00	2,000.00	-41.8%
TOTAL, REVENUES			3,434.00	2,000.00	-41.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(c) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+c)			(2,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,434.00	2,000.00	-41.8%
5) TOTAL, REVENUES			3,434.00	2,000.00	-41.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,434.00	2,000.00	-41.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,434.00	2,000.00	39.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	396,449.69	397,883.69	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			396,449.69	397,883.69	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			396,449.69	397,883.69	0.4%
2) Ending Balance, June 30 (E + F1e)			397,883.69	399,883.69	0.5%
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		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	37,883.69	39,883.69	5.3%
COUNTYWIDE DATE PROCESSING UPGRADES	0000	9780	37,883.69		
DISTRICT DATA PROCESSING UPGRADES	0000	9780		39,883.69	
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%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCOFF 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	9,924.00	8,000.00	-19.4%
5) TOTAL, REVENUES			9,924.00	8,000.00	-19.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,924.00	8,000.00	-19.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	42,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	150,000.00	0.00	-100.0%
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			(108,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(98,076.00)	8,000.00	-108.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,695,207.67	1,597,131.67	-5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,695,207.67	1,597,131.67	-5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,695,207.67	1,597,131.67	-5.8%
2) Ending Balance, June 30 (E + F1e)			1,597,131.67	1,605,131.67	0.5%
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		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	1,597,131.67	1,605,131.67	0.5%
POSTEMPLOYMENT BENEFITS	0000	9780	1,597,131.67		
POST EMPLOYMENT BENEFITS	0000	9780		1,605,131.67	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,731,667.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	12,475.12		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			1,744,142.73		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			1,744,142.73		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	9,924.00	8,000.00	-19.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,924.00	8,000.00	-19.4%
TOTAL, REVENUES			9,924.00	8,000.00	-19.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	42,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			42,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	150,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			150,000.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			(108,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,924.00	8,000.00	-19.4%
5) TOTAL, REVENUES			9,924.00	8,000.00	-19.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,924.00	8,000.00	-19.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	42,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	150,000.00	0.00	-100.0%
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			(108,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(98,076.00)	8,000.00	-108.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,695,207.67	1,597,131.67	-5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,695,207.67	1,597,131.67	-5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,695,207.67	1,597,131.67	-5.8%
2) Ending Balance, June 30 (E + F1e)			1,597,131.67	1,605,131.67	0.5%
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		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	1,597,131.67	1,605,131.67	0.5%
POSTEMPLOYMENT BENEFITS	0000	9780	1,597,131.67		
POST EMPLOYMENT BENEFITS	0000	9780		1,605,131.67	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	923.00	0.00	-100.0%
5) TOTAL, REVENUES			923.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	148,429.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			148,429.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(147,506.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(87,506.00)	60,000.00	-168.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	138,087.85	50,581.85	-63.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			138,087.85	50,581.85	-63.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			138,087.85	50,581.85	-63.4%
2) Ending Balance, June 30 (E + F1e)			50,581.85	110,581.85	118.6%
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	50,581.85	110,581.85	118.6%
CAPITAL OUTLAY PROJECTS	0000	9780	50,581.85		
CAPITAL FACILITY PROJECTS	0000	9780		110,581.85	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	74,411.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			74,411.34		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			74,411.34		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	923.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			923.00	0.00	-100.0%
TOTAL, REVENUES			923.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	148,429.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			148,429.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			148,429.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund 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%
(a) TOTAL, INTERFUND TRANSFERS IN			60,000.00	60,000.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			60,000.00	60,000.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	923.00	0.00	-100.0%
5) TOTAL, REVENUES			923.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		148,429.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			148,429.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(147,506.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(87,506.00)	60,000.00	-168.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	138,087.85	50,581.85	-63.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			138,087.85	50,581.85	-63.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			138,087.85	50,581.85	-63.4%
2) Ending Balance, June 30 (E + F1e)			50,581.85	110,581.85	118.6%
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	50,581.85	110,581.85	118.6%
CAPITAL OUTLAY PROJECTS	0000	9780	50,581.85		
CAPITAL FACILITY PROJECTS	0000	9780		110,581.85	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	13.86	15.00	15.00	13.86	15.00	15.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]	33.03	35.00	35.00	33.03	35.00	35.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	46.89	50.00	50.00	46.89	50.00	50.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	15.40	16.00	16.00	15.40	16.00	16.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	15.40	16.00	16.00	15.40	16.00	16.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	62.29	66.00	66.00	62.29	66.00	66.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	30,274.07	30,274.07	30,274.07	30,379.01	27,619.69	27,619.69
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:										
JUNE										
A. BEGINNING CASH			8,755,928.00	9,523,344.00	16,196,672.00	19,460,946.00	20,590,186.00	19,574,942.00	19,674,107.00	19,394,021.00
B. RECEIPTS										
LOFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		0.00	1,912.00	36,320.00	143,691.00	144,926.00	395,043.00	53,677.00	59,906.00
Property Taxes	8020-8079		1,326,639.00	7,680,091.00	2,466,179.00	2,387,948.00	2,387,948.00	78,231.00	4,775,896.00	2,281,288.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00					(6,761,762.00)
Federal Revenue	8100-8299		11,833.00	151,459.00	143,520.00	29,290.00	(124,284.00)	87,752.00	518,017.00	38,706.00
Other State Revenue	8300-8599		(2,711.00)	86,967.00	2,301,843.00	181,990.00	(1,869,632.00)	288,012.00	192,935.00	181,824.00
Other Local Revenue	8600-8799		14,740.00	7,306.00	69,721.00	156,906.00	234,596.00	575,114.00	335,327.00	1,274,085.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,350,501.00	7,927,735.00	5,017,583.00	2,899,825.00	773,554.00	1,424,152.00	5,875,852.00	(2,925,953.00)
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		366,042.00	317,327.00	481,047.00	491,628.00	509,176.00	35,417.00	952,737.00	507,026.00
Classified Salaries	2000-2999		448,469.00	478,507.00	570,606.00	547,851.00	559,053.00	549,116.00	545,055.00	562,567.00
Employee Benefits	3000-3999		220,289.00	214,479.00	437,566.00	482,561.00	507,454.00	149,540.00	609,272.00	483,320.00
Books and Supplies	4000-4999		7,428.00	115,547.00	38,925.00	22,589.00	56,062.00	54,222.00	38,675.00	31,545.00
Services	5000-5999		128,423.00	108,957.00	110,605.00	133,607.00	180,159.00	66,747.00	122,535.00	123,572.00
Capital Outlay	6000-6599				768.00	905.00			426.00	
Other Outgo	7000-7499				(13,166.00)		3.00	132,837.00	2,771,203.00	
Interfund Transfers Out	7600-7629				170,883.00					
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,170,651.00	1,234,817.00	1,797,234.00	1,679,141.00	1,811,907.00	987,879.00	5,039,903.00	1,708,030.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	205,095.00	17,091.00	17,091.00	17,091.00	17,091.00	17,091.00	17,091.00	17,091.00	17,091.00
Accounts Receivable	9200-9299	7,887,644.00	730,510.00	2,446,815.00	813,578.00	285,546.00	969,439.00	194,356.00	(790,955.00)	1,454,416.00
Due From Other Funds	9310									
Stores	9320									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Prepaid Expenditures	9330	185,614.00	15,468.00	15,468.00	15,468.00	15,468.00	15,468.00	15,468.00	15,468.00	15,468.00
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		8,278,353.00	763,069.00	2,479,374.00	846,137.00	318,105.00	1,001,998.00	226,915.00	(758,396.00)	1,486,975.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(8,570,148.00)	156,952.00	2,480,413.00	783,661.00	390,998.00	960,338.00	545,472.00	339,088.00	191,776.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	(222,617.00)	18,551.00	18,551.00	18,551.00	18,551.00	18,551.00	18,551.00	18,551.00	18,551.00
Deferred Inflows of Resources	9690									
SUBTOTAL		(8,792,765.00)	175,503.00	2,498,964.00	802,212.00	409,549.00	978,889.00	564,023.00	357,639.00	210,327.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		17,071,118.00	587,566.00	(19,590.00)	43,925.00	(91,444.00)	23,109.00	(337,108.00)	(1,116,035.00)	1,276,648.00
E. NET INCREASE/DECREASE (B - C + D)			767,416.00	6,673,328.00	3,264,274.00	1,129,240.00	(1,015,244.00)	99,165.00	(280,086.00)	(3,357,335.00)
F. ENDING CASH (A + E)			9,523,344.00	16,196,672.00	19,460,946.00	20,590,186.00	19,574,942.00	19,674,107.00	19,394,021.00	16,036,686.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			16,036,686.00	17,694,250.00	13,642,066.00	10,770,814.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		85,331.00	321,453.00	7,316.00	9,760.00	0.00		1,259,335.00	1,259,335.00
Property Taxes	8020-8079		2,237,740.00	2,281,304.00	(445,759.00)	(1,145,091.00)			26,312,414.00	26,312,414.00
Miscellaneous Funds	8080-8099		(273.00)	0.00	(2,024,974.00)	(4,609,663.00)			(13,396,672.00)	(13,396,672.00)
Federal Revenue	8100-8299		(23,397.00)	103,098.00	(30,285.00)	3,150,657.00			4,056,366.00	4,056,366.00
Other State Revenue	8300-8599		553,247.00	(57,335.00)	83,110.00	2,480,279.33			4,420,529.33	4,420,529.33
Other Local Revenue	8600-8799		259,912.00	96,696.00	397,658.00	4,224,257.00			7,646,318.00	7,646,318.00
Interfund Transfers In	8910-8929								0.00	0.00
All Other Financing Sources	8930-8979								0.00	0.00
TOTAL RECEIPTS			3,112,560.00	2,745,216.00	(2,012,934.00)	4,110,199.33	0.00	0.00	30,298,290.33	30,298,290.33
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		500,182.00	498,132.00	551,863.00	608,615.00	0.00		5,819,192.00	5,819,192.00
Classified Salaries	2000-2999		581,757.00	577,060.00	530,039.00	695,721.00			6,645,801.00	6,645,801.00
Employee Benefits	3000-3999		443,092.00	477,706.00	419,271.00	1,356,812.00			5,801,362.00	5,801,362.00
Books and Supplies	4000-4999		81,884.00	92,328.00	125,722.00	337,041.00			1,001,968.00	1,001,968.00
Services	5000-5999		111,966.00	337,565.00	556,958.00	3,110,477.00			5,091,571.00	5,091,571.00
Capital Outlay	6000-6599		1,227.00	518.00	8,417.00	2,739.00			15,000.00	15,000.00
Other Outgo	7000-7499		(26,383.00)	2,935,008.00		1,324,792.00			7,124,294.00	7,124,294.00
Interfund Transfers Out	7600-7629			119,618.00		(53,462.00)			237,039.00	237,039.00
All Other Financing Uses	7630-7699								0.00	0.00
TOTAL DISBURSEMENTS			1,693,725.00	5,037,935.00	2,192,270.00	7,382,735.00	0.00	0.00	31,736,227.00	31,736,227.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	205,095.00	17,091.00	17,091.00	17,091.00	17,091.00			205,092.00	205,092.00
Accounts Receivable	9200-9299	7,887,644.00	194,788.00	(299,473.00)	1,719,944.00	168,680.00			7,887,644.00	7,887,644.00
Due From Other Funds	9310								0.00	0.00
Stores	9320								0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Prepaid Expenditures	9330	185,614.00	15,468.00	15,468.00	15,468.00	15,466.00			185,614.00	
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		8,278,353.00	227,347.00	(266,914.00)	1,752,503.00	201,237.00	0.00	0.00	8,278,350.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(8,570,148.00)	(19,933.00)	1,464,000.00	400,000.00	877,383.00			8,570,148.00	
Due To Other Funds	9610								0.00	
Current Loans	9640								0.00	
Unearned Revenues	9650	(222,617.00)	18,551.00	18,551.00	18,551.00	18,556.00			222,617.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		(8,792,765.00)	(1,382.00)	1,482,551.00	418,551.00	895,939.00	0.00	0.00	8,792,765.00	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		17,071,118.00	228,729.00	(1,749,465.00)	1,333,952.00	(694,702.00)	0.00	0.00	(514,415.00)	
E. NET INCREASE/DECREASE (B - C + D)			1,647,564.00	(4,042,184.00)	(2,871,252.00)	(3,967,237.67)	0.00	0.00	(1,952,351.67)	(1,437,936.67)
F. ENDING CASH (A + E)			17,684,250.00	13,642,066.00	10,770,814.00	6,803,576.33				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									6,803,576.33	

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	43,573,988.32
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	12,638,410.42
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	14,488.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	451,928.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	21,000.00
4. Other Transfers Out	All	9200	7200-7299	7,037,821.00
5. Interfund Transfers Out	All	9300	7600-7629	179,697.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,235,800.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	3,722,143.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				12,662,877.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	77,697.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				18,350,397.90
Section II - Expenditures Per ADA				2021-22 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				50.00

B. Expenditures per ADA (Line I.E divided by Line II.A)		367,007.96
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	16,913,875.72	172,943.51
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	16,913,875.72	172,943.51
B. Required effort (Line A.2 times 90%)	15,222,488.15	155,649.16
C. Current year expenditures (Line I.E and Line II.B)	18,350,397.90	367,007.96
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	9,110.18		29,339.27	38,449.45
2. State Lottery Revenue	8560	22,953.00		3,501.58	26,454.58
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		32,063.18	0.00	32,840.85	64,904.03
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	21,976.00		12,446.00	34,422.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	5,993.00			5,993.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			7,311.00	7,311.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		27,969.00	0.00	19,757.00	47,726.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	4,094.18	0.00	13,083.85	17,178.03
D. COMMENTS:					
duplication costs and online maintenance expenses					

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
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Data from this report will be used to prepare a report to the Legislature as required by Control Section 21,60 of the Budget Act.

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		27,619.69	-10.00%	24,857.72	0.00%	24,857.72
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	13,844,405.00	0.93%	13,972,527.00	0.07%	13,981,937.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	72,925.00	5.31%	76,800.00	4.04%	79,900.00
4. Other Local Revenues	8600-8799	3,263,082.00	5.73%	3,450,000.00	5.82%	3,650,721.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	150,000.00	33.33%	200,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,125,889.00)	-7.45%	(1,041,973.00)	10.38%	(1,150,152.00)
6. Total (Sum lines A1 thru A5c)		16,054,523.00	3.44%	16,607,354.00	0.93%	16,762,406.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,706,149.00		1,795,029.00
b. Step & Column Adjustment				88,880.00		93,845.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,706,149.00	5.21%	1,795,029.00	5.23%	1,888,874.00
2. Classified Salaries						
a. Base Salaries				4,161,296.00		4,325,621.00
b. Step & Column Adjustment				164,325.00		171,660.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,161,296.00	3.95%	4,325,621.00	3.97%	4,497,281.00
3. Employee Benefits	3000-3999	2,520,902.00	2.76%	2,590,448.00	2.17%	2,646,755.00
4. Books and Supplies	4000-4999	262,110.00	3.14%	270,340.00	1.97%	275,666.00
5. Services and Other Operating Expenditures	5000-5999	1,972,509.00	3.33%	2,038,183.00	2.08%	2,080,679.00
6. Capital Outlay	6000-6999	15,000.00	0.00%	15,000.00	0.00%	15,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,037,782.00	0.97%	7,105,747.00	-3.17%	6,880,642.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,437,945.00)	-3.76%	(1,383,843.00)	-0.25%	(1,380,414.00)
9. Other Financing Uses						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
a. Transfers Out	7600-7629	177,039.00	7.00%	189,435.00	7.00%	202,700.00
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)		16,414,842.00	3.24%	16,945,960.00	0.95%	17,107,183.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(360,319.00)		(338,606.00)		(344,777.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,795,238.88		5,434,919.88		5,096,313.88
2. Ending Fund Balance (Sum lines C and D1)		5,434,919.88		5,096,313.88		4,751,536.88
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	25,525.00		25,525.00		25,525.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	4,197,370.57		4,050,814.88		3,807,806.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,189,541.60		1,019,974.00		918,205.88
2. Unassigned/Unappropriated	9790	22,482.71		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,434,919.88		5,096,313.88		4,751,536.88
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,189,541.60		1,019,974.00		918,205.88
c. Unassigned/Unappropriated	9790	22,482.71		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)		1,572,024.31		1,379,974.00		1,278,205.88
F. ASSUMPTIONS						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>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.</p> <p>SEE BUDGET NARRATIVE FOR ASSUMPTIONS</p>						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	330,672.00	0.00%	330,672.00	0.00%	330,672.00
2. Federal Revenues	8100-8299	4,056,366.00	-1.50%	3,995,481.00	1.05%	4,037,551.00
3. Other State Revenues	8300-8599	4,347,604.33	1.13%	4,396,800.00	3.71%	4,559,854.00
4. Other Local Revenues	8600-8799	4,383,236.00	4.75%	4,591,340.00	6.04%	4,868,551.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	1,125,889.00	-7.45%	1,041,973.00	10.38%	1,150,152.00
6. Total (Sum lines A1 thru A5c)		14,243,767.33	0.79%	14,356,266.00	4.11%	14,946,780.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,113,043.00		3,910,455.00
b. Step & Column Adjustment				142,535.00		148,718.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(345,123.00)		(60,300.32)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,113,043.00	-4.93%	3,910,455.00	2.26%	3,998,872.68
2. Classified Salaries						
a. Base Salaries				2,484,505.00		2,306,981.00
b. Step & Column Adjustment				75,460.00		78,241.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(252,984.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,484,505.00	-7.15%	2,306,981.00	3.39%	2,385,222.00
3. Employee Benefits	3000-3999	3,280,460.00	-6.71%	3,060,426.00	0.91%	3,088,196.00
4. Books and Supplies	4000-4999	739,858.00	3.14%	763,090.00	1.97%	778,122.00
5. Services and Other Operating Expenditures	5000-5999	3,119,062.00	8.78%	3,392,795.00	1.41%	3,440,715.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	387,911.00	4.92%	407,000.00	5.00%	427,350.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,136,546.00	-4.76%	1,082,444.00	-0.32%	1,079,015.00
9. Other Financing Uses						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
a. Transfers Out	7600-7629	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)		15,321,385.00	-2.21%	14,983,191.00	1.83%	15,257,492.68
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,077,617.67)		(626,925.00)		(310,712.68)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,989,291.10		2,911,673.43		2,284,748.43
2. Ending Fund Balance (Sum lines C and D1)		2,911,673.43		2,284,748.43		1,974,035.75
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,934,156.14		2,284,748.43		1,974,035.75
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	(22,482.71)		0.00		0.00
f. Total Components of Ending Fund Balance		2,911,673.43		2,284,748.43		1,974,035.75
(Line D3f must agree with line D2)						
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>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.</p> <p>See Narrative for assumptions used</p>						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
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)		27,619.69	-10.00%	24,857.72	0.00%	24,857.72
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	14,175,077.00	0.90%	14,303,199.00	0.07%	14,312,609.00
2. Federal Revenues	8100-8299	4,056,366.00	-1.50%	3,995,481.00	1.05%	4,037,551.00
3. Other State Revenues	8300-8599	4,420,529.33	1.20%	4,473,600.00	3.71%	4,639,754.00
4. Other Local Revenues	8600-8799	7,646,318.00	5.17%	8,041,340.00	5.94%	8,519,272.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	150,000.00	33.33%	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)		30,298,290.33	2.20%	30,963,620.00	2.41%	31,709,186.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,819,192.00		5,705,484.00
b. Step & Column Adjustment				231,415.00		242,563.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(345,123.00)		(60,300.32)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,819,192.00	-1.95%	5,705,484.00	3.19%	5,887,746.68
2. Classified Salaries						
a. Base Salaries				6,645,801.00		6,632,602.00
b. Step & Column Adjustment				239,785.00		249,901.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(252,984.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,645,801.00	-0.20%	6,632,602.00	3.77%	6,882,503.00
3. Employee Benefits	3000-3999	5,801,362.00	-2.59%	5,650,874.00	1.49%	5,734,951.00
4. Books and Supplies	4000-4999	1,001,968.00	3.14%	1,033,430.00	1.97%	1,053,788.00
5. Services and Other Operating Expenditures	5000-5999	5,091,571.00	6.67%	5,430,978.00	1.66%	5,521,394.00
6. Capital Outlay	6000-6999	15,000.00	0.00%	15,000.00	0.00%	15,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,425,693.00	1.17%	7,512,747.00	-2.73%	7,307,992.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(301,399.00)	0.00%	(301,399.00)	0.00%	(301,399.00)
9. Other Financing Uses						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
a. Transfers Out	7600-7629	237,039.00	5.23%	249,435.00	5.32%	262,700.00
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)		31,736,227.00	0.61%	31,929,151.00	1.36%	32,364,675.68
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,437,936.67)		(965,531.00)		(655,489.68)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,784,529.98		8,346,593.31		7,381,062.31
2. Ending Fund Balance (Sum lines C and D1)		8,346,593.31		7,381,062.31		6,725,572.63
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	25,525.00		25,525.00		25,525.00
b. Restricted	9740	2,934,156.14		2,284,748.43		1,974,035.75
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	4,197,370.57		4,050,814.88		3,807,806.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,189,541.60		1,019,974.00		918,205.88
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,346,593.31		7,381,062.31		6,725,572.63
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,189,541.60		1,019,974.00		918,205.88
c. Unassigned/Unappropriated	9790	22,482.71		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)		(22,482.71)		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)		1,549,541.60		1,379,974.00		1,278,205.88
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.88%		4.32%		3.95%

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
SAN LUIS OBISPO COUNTY SELPA						
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)						
		20,813,870.00		20,813,870.00		20,813,870.00
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)						
		31,736,227.00		31,929,151.00		32,364,675.68
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		31,736,227.00		31,929,151.00		32,364,675.68
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)						
		31,736,227.00		31,929,151.00		32,364,675.68
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		952,086.81		957,874.53		970,940.27
f. Reserve Standard - By Amount						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Refer to Form 01CS, Criterion 8 for calculation details)		664,000.00		664,000.00		664,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		952,086.81		957,874.53		970,940.27
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Current LEA:	40-10405-0000000 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
AJ	San Luis Obispo County	(from Form SEA)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(10,528.00)	0.00	(105,826.70)				
Other Sources/Uses Detail					152,000.00	179,697.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	10,528.00	0.00	98,763.16	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	7,063.54	0.00				
Other Sources/Uses Detail					77,697.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	2,000.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					42,000.00	150,000.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					60,000.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	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
TOTALS	10,528.00	(10,528.00)	105,826.70	(105,826.70)	331,697.00	331,697.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(11,093.00)	0.00	(301,399.00)				
Other Sources/Uses Detail					0.00	237,039.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	11,093.00	0.00	298,809.00	0.00				
Other Sources/Uses Detail					99,288.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	2,590.00	0.00				
Other Sources/Uses Detail					77,751.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					60,000.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	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								
TOTALS	11,093.00	(11,093.00)	301,399.00	(301,399.00)	237,039.00	237,039.00		

Budget, July 1
Budget 2022-23
Technical Review Checks
Phase - All
Display - All Technical Checks

San Luis Obispo County Office of Education

San Luis Obispo County

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

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

IMPORT CHECKS

- CHECKFUND - (Fatal) - All FUND codes must be valid. Passed
- CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. Passed
- CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. Passed
- CHECKGOAL - (Fatal) - All GOAL codes must be valid. Passed
- CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. Passed
- CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. Passed
- CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. Passed
- CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. Passed
- CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. Passed
- CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. Passed
- CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. Passed
- CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. Passed
- CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-0000-0-0000-0000-8625	0000	8625	\$543,980.00

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

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
Explanation: RDA funds			
01-3214-0-0000-0000-9790	3214	9790	(\$80.00)
Explanation: will be corrected at year end close			
01-3327-0-0000-0000-9790	3327	9790	(\$18,162.00)
Explanation: will be corrected at year end close			

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards. Exception

FUND	RESOURCE	NEG. EFB
01	3214	(\$80.00)
Explanation: will be corrected at year end close		
01	3327	(\$18,162.00)
Explanation: will be corrected at year end close		
01	6546	(\$4,240.71)
Explanation: will be corrected at year end close		
Total of negative resource balances for Fund 01		(\$22,482.71)

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

FUND	RESOURCE	OBJECT	VALUE
01	3212	5800	(\$147,354.00)
Explanation: will be corrected at year end close			
01	3213	5800	(\$38,608.00)
Explanation: will be corrected at year end close			
01	3214	9790	(\$80.00)
Explanation: will be corrected at year end close			
01	3214	5800	(\$199,917.00)

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

Exception

FUND	RESOURCE	OBJECT	VALUE
Explanation: will be corrected at year end close			
01	3216	5800	(\$61,992.00)
Explanation: will be corrected at year end close			
01	3219	5800	(\$61,992.00)
Explanation: will be corrected at year end close			
01	3327	9790	(\$18,162.00)
Explanation: will be corrected at year end close			
01	6546	9790	(\$4,240.71)
Explanation: will be corrected at year end close			

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

Passed

EXP-POSITIVE - (Warning) - 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	3213	7200-7600	(\$38,608.00)
Explanation: will be corrected at year end close			
01	3214	2100	(\$199,917.00)
Explanation: will be corrected at year end close			
01	3216	7200-7600	(\$61,992.00)
Explanation: will be corrected at year end close			
01	3219	7200-7600	(\$61,992.00)
Explanation: will be corrected at year end close			

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

Passed

SUPPLEMENTAL CHECKS

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

Passed

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

Passed

EXPORT VALIDATION CHECKS

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

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

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

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

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

Budget, July 1
Estimated Actuals 2021-22
Technical Review Checks
Phase - All
Display - All Technical Checks

San Luis Obispo County Office of Education

San Luis Obispo County

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

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

IMPORT CHECKS

- CHECKFUND - (Fatal) - All FUND codes must be valid. Passed
- CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. Passed
- CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. Passed
- CHECKGOAL - (Fatal) - All GOAL codes must be valid. Passed
- CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. Passed
- CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. Passed
- CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. Passed
- CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. Passed
- CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. Passed
- CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. Passed
- CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. Passed
- CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. Passed
- CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-0000-0-0000-0000-8625	0000	8625	\$559,088.00

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

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
----------------------------------------	----------	--------	-------

Explanation: RDA

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

Passed

Explanation: will be corrected at year end close

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

PY-EFB=CY-BFB - (Fatal) - 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 - (Fatal) - 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 - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) do not net to zero by fund. **Exception**

FUND	OBJECT 5710	
01		(\$1,500.00)

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

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

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

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

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

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

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following funds by resources: **Exception**

FUND	RESOURCE	Right Pass-through Revenues	Right Transfers of Pass-through Revenues	Right Difference
10	6536	\$455,605.00		\$0.00 \$455,605.00
Explanation: will be corrected at year end close				
10	6537	\$2,566,154.00		\$0.00 \$2,566,154.00
Explanation: will be corrected at year end close				

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	3210	5300	(\$603.00)
Explanation: will be corrected at year end close			
01	7425	8590	(\$215,900.00)

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

Exception

FUND	RESOURCE	OBJECT	VALUE
Explanation: will be corrected at year end close			
13	5310	8660	(\$36.00)
Explanation: will be corrected at year end close			

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

Exception

FUND	RESOURCE	VALUE
01	7425	(\$215,900.00)
Explanation: will be corrected at year end close		
10	0000	(\$95.00)
Explanation: will be corrected at year end close		

EXP-POSITIVE - (Warning) - 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	0000	2495	(\$11.00)
Explanation: will be corrected at year end close			
01	3210	7150	(\$603.00)
Explanation: will be corrected at year end close			
01	6500	3900	(\$20,336.00)
Explanation: will be corrected at year end close			

AR-AP-POSITIVE - (Warning) - 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 - (Fatal) - 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 - (Warning) - 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 - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.

Passed

DEBT-ACTIVITY - (Informational) - 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 - (Fatal) - In Form DEBT, long-term liability ending balances must be positive.

Passed

EXPORT VALIDATION CHECKS

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

