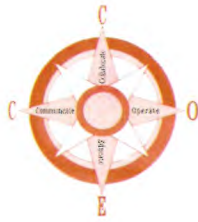


COLUSA COUNTY OFFICE OF EDUCATION 2021-22 Adopted Budget



COLUSA COUNTY OFFICE OF EDUCATION

Michael P. West, County Superintendent of Schools
345 5th Street, Suite A, Colusa CA 95932
mwest@ccoe.net p 530.458.0350 f 530.458.8054

June 9, 2021

To: Colusa County Board of Education

From: Michael West

Subject: 2021-22 Budget

A handwritten signature in blue ink that reads 'Michael P. West'. The signature is written in a cursive style and is positioned over the 'From:' and 'Subject:' lines of the email header.

Attached you will find a copy of the budget for the 2021-22 fiscal year beginning July 1, 2021, for your review and approval. In light of the past year's events surrounding the COVID-19 pandemic, we continue to take a fiscally cautious and conservative position in developing this budget based on the Governor's May 2021 budget proposal.

However, we are in a much better place than we were one year ago. In June 2020, we were facing a pandemic-driven economic shutdown that was unprecedented in nature, with a projected budget deficit of \$54 billion. We faced a call by the Governor for 10% cuts across the board in LCFF funding, and a suspension of any statutory cost-of-living adjustment (COLA). The future was ominous.

What a difference a year makes.

In one of the most dramatic turnabouts in California's history, the economy has come roaring back to life. In the Governor's May Revision, the state now has a projected \$75.7 billion surplus for 2021-22, in addition to over \$25 billion in federal relief. This equates to total funding of \$121.7 billion for all K-12 education programs, the highest level of funding in California's history. Deferrals are being bought down, the COLA is back, and preparations are being made for a full return to the classroom.

The Colusa County Office of Education used some of its reserves this past year to make it through the pandemic, but a return to surplus budgeting is currently projected. CCOE will continue to provide the best services and educational opportunities for its students and families as is possible.

This budget is a snapshot of our present fiscal status and reflects the best plan that our fiscal department and program managers have, based on today's information and assumptions. Budgets are ever-changing documents that reflect the mission and goals of the county office, and change as more information is available. Monthly and Interim reports will be brought to the board to show any material changes throughout the year.

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COE Certification Forms CB & CC

ANNUAL BUDGET REPORT:
July 1, 2021 Budget Adoption

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

Public Hearing: _____ Adoption Date: June 09, 2021

Place: CCOE Board Room/Zoom Signed: _____
Date: June 08, 2021 Clerk/Secretary of the County Board
Time: 4:00 PM (Original signature required)

Contact person for additional information on the budget reports:

Name: Aaron Heinz
Title: Associate Superintendent
Telephone: 530-458-0350
E-mail: aheinz@ccoe.net

To update our mailing database, please complete the following:

Superintendent's Name: Michael P. West
Chief Business Official's Name: Aaron Heinz
CBO's Title: Associate Superintendent
CBO's Telephone: 530-458-0350

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 (2020-21) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			Jun 09, 2021	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

To the Superintendent of Public Instruction:

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

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

() This county office of education is self-insured for workers' compensation claims through a JPA, and offers the following information:
Post 1995 claims liability is transferred to Protected Insurance Program for Schools (PIPS). _____

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

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

Date of Meeting: Jun 09, 2021

For additional information on this certification, please contact:

Name: Aaron Heinz
Title: Associate Superintendent of Admin
Telephone: 530-458-0350
E-mail: aheinz@ccoe.net

AVERAGE DAILY ATTENDANCE (ADA)

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	12.32	10.67	10.67	5.00	5.00	5.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	12.32	10.67	10.67	5.00	5.00	5.00
2. District Funded County Program ADA						
a. County Community Schools	0.14	0.13	0.13			
b. Special Education-Special Day Class	14.55	14.55	14.55	14.55	14.55	14.55
c. Special Education-NPS/LCI						
d. Special Education Extended Year		1.55	1.55	0.00	1.55	1.55
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)	14.69	16.23	16.23	14.55	16.10	16.10
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	27.01	26.90	26.90	19.55	21.10	21.10
4. Adults in Correctional Facilities	4.05	3.51	3.51	3.51	3.51	3.51
5. County Operations Grant ADA	4,466.93	4,466.93	4,466.93	4,466.93	4,466.93	4,466.93
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

COUNTY SERVICE FUND - General Fund 01

General Fund Financial Assumptions Budget 2021-22



The assumptions used and listed in this document are the most current and accurate information we have available at the time of the preparation of the Proposed Budget for the year 2021-22.

Throughout the fiscal year we continually strive to improve the budget information. Per Education Code 16222 no later than 45 days after the governor signs the annual budget we will make available for public review any revisions made to the budget to reflect material changes included in the budget act. We also report to the board at First Interim (December), and Second Interim (March) report periods.

The attached Standardized Account Code Structure (SACS) forms are presented by major object account classification, reflecting the 2020-21 Estimated Actuals in Columns A-C and the Proposed adopted budget in Column D-F. The Budget figures are broken out by Restricted, Unrestricted and Totals for each of the two years. The differences between the two years is shown as a percentage in the last column.

Restricted programs are programs that are funded by specific sources for specific activities such as Special Education. Unrestricted programs are programs and expenditures that are funding by state and local dollars that do not have a specific activity tied to the funding source. Although the word "unrestricted" is associated with these dollars, the county office has many mandated requirements and activities that these funds are used for, such as support to districts and Williams Act requirements.

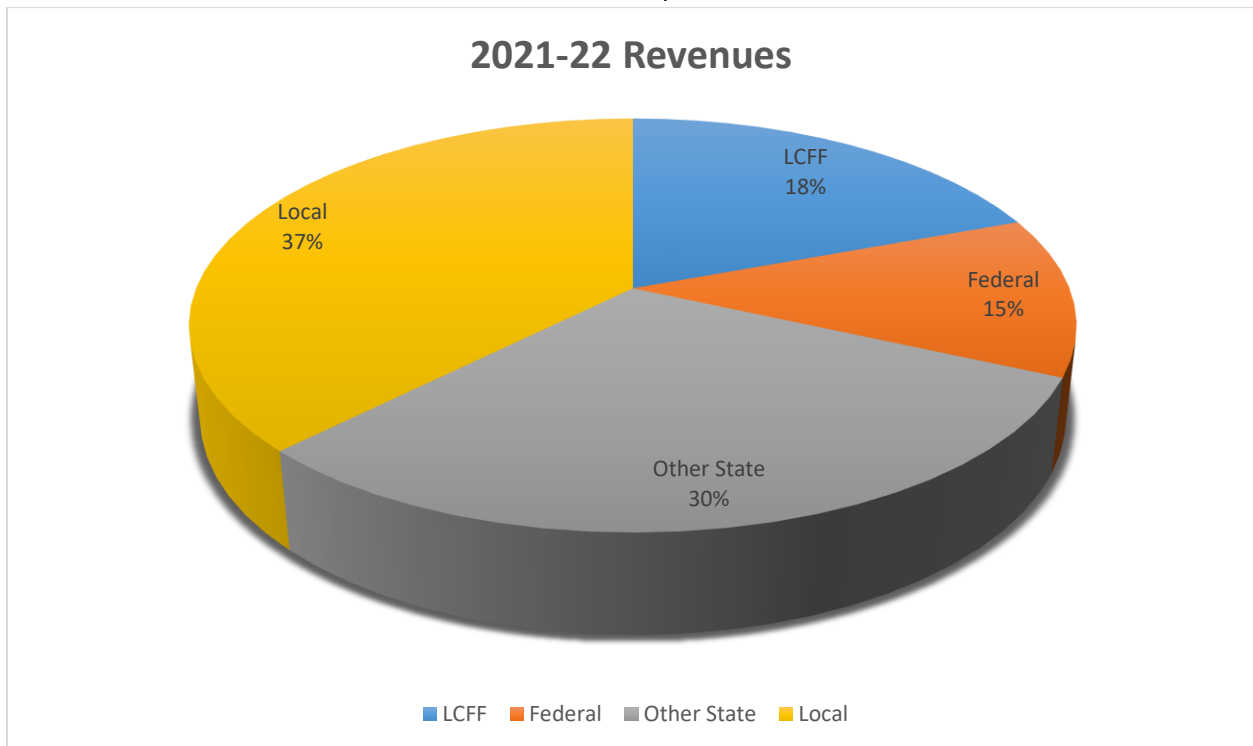
The SACS Forms attached are the documents the Board is adopting. Other supplemental information is included to make the SACS forms more informative.

Multi-year projections assume a modest cost of living allowance (COLA) increase based on the School Services Dartboard, while ADA has declined in the current budget year. This combination of increased COLA and decreased ADA results in a slight increase to LCFF funding.

Looking ahead to 2021-22 and beyond, the County Office recognizes that increased employee costs, including step and column, and STRS and PERS employer rate increases, outpace any gains made through LCFF funding. The County Office continues to strive to its available resources prudently, all revolving around the belief that the students we help educate today are our future tomorrow.

General Fund Revenue

Revenue is generated by various State, Federal, and Local sources as well as transfers from other funds within the County Office.



Enrollment projections are based on historical trends adjusted for any known information on current population. Current projections are for declining enrollment for the current budget year, and flat enrollment for future years.

Local Control Funding Formula (LCFF) is refined at each reporting period with the most current attendance data and the latest projections from CDE.

The LCFF funds consist of Local Property Taxes, Education Protection Act (Prop 30) Funds, and State Aid. LCFF funding equates to 18% of the general fund revenue.

Federal Revenue comprises 15% of the general fund revenue. Federal grants such as Special Education, Literacy Grant and Homeless Grant are included in this line item.

State Revenue is 30% of the general fund revenue. State grants such as Special Education, Foster Youth and Tobacco Use Prevention grants are included in this line item.

Local Revenue makes up 37% of the general fund revenue. The majority of these funds are Special Education Excess Costs billed to the school districts in our county.

General Fund Expenditures

The 2021-22 expenditures in the general fund are projected to decrease 4.6% compared to 2020-21. Much of the decrease is attributed to a reduction in grant funding and the associated expenditures.

Salaries and Benefits

Certificated salaries are 33% of all general fund expenditures. This is a slight increase compared to 2020-21 due to step increases for staff.

Classified salaries make up 30% of all expenditures. This increase is mainly due to increased staffing in Facilities and IT, as well as step increases for staff.

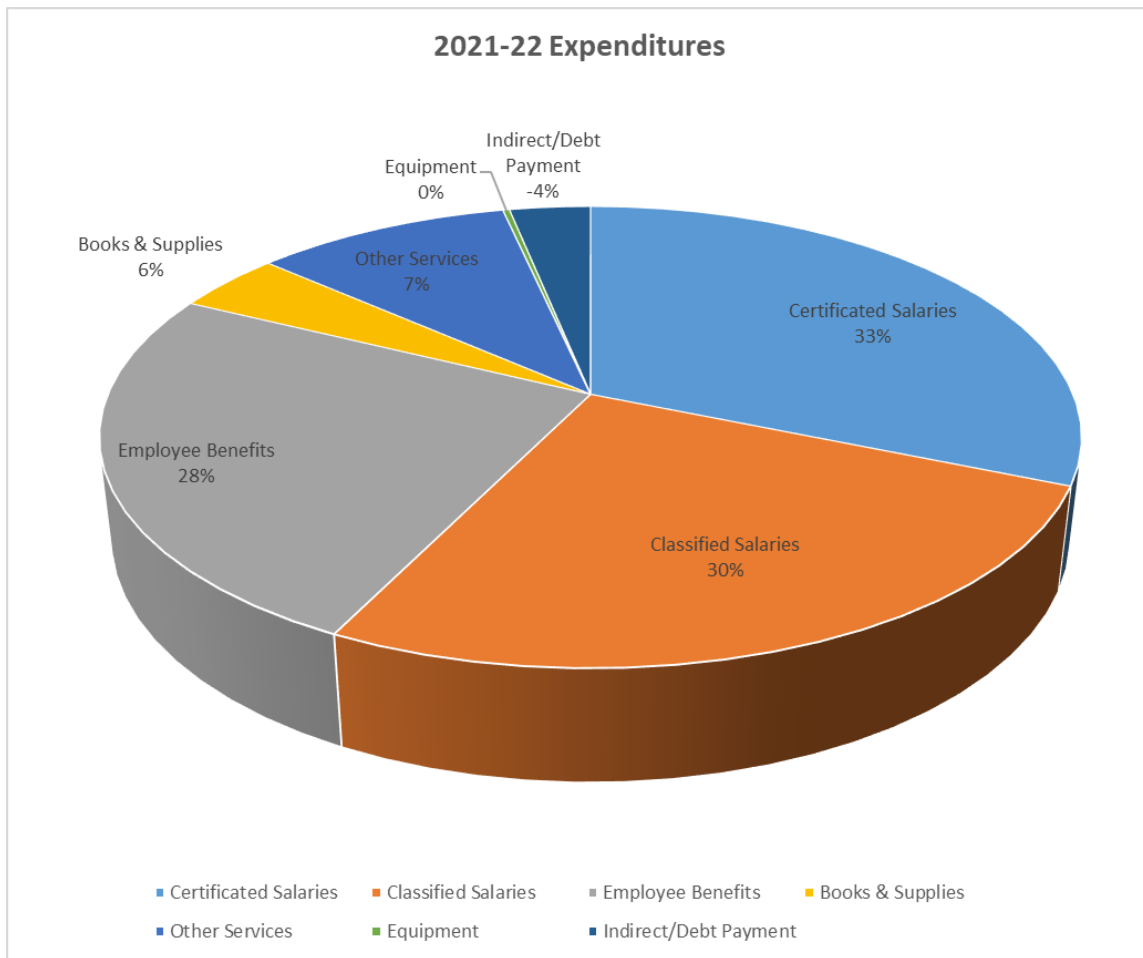
Employer paid benefit costs are 28% of all expenditures. The benefit costs have increased due to increased staffing, rising retirement costs, and an unusual increase by the state to the charged Unemployment Insurance (UI) rate from 0.05% to 1.23%.

Books and Supplies total 6% of all expenditures. This amount is less than 2020-21

due to decreased funding in grants.

Services and Other Operating Expenses are 7% of all expenditures. This amount is less than 2020-21 due to decreased funding in grants

Equipment – Capital Outlay is less than 1% of all expenditures.



Other Outgo - Indirect Costs reduced expenditures by over 4%. Indirect costs are the amounts the COE charges programs to provide services such as business administration, personnel (HR), and payroll.

Indirect Cost Rate (ICR)

The ICR for the budget year 2021-22 is **10.93%**.

Programs will be charged the full state-approved rate unless program guidelines

prohibit the full rate or special arrangements for a cap have been arranged with the Superintendent. The negotiated or capped ICR for 2021-22 are as follows:

- **Special Education / First 5** – Not to exceed 7.00%
- **Children Services** – Not to exceed 7.25%
- **Food Services** – Not to exceed 5.48%
- **IAL Grant** – Not to exceed 8.07%

Fund Balance

The Colusa County Office of Education is in sound financial standing and will continue to work to maintain this standing.

The County Office is budgeting to spend less than it will receive in 2021-22, resulting in a budget surplus of \$96,917. The Multiyear Projections (MYP) estimate continued budget surpluses during fiscal years 2022-23 and 2023-24.

The most significant fiscal concern the County Office has is the limited LCFF growth competing with fixed costs such as step and column, and PERS and STRS costs, which combined are growing at a minimum pace estimated at 4% per year. This increase outpaces our office's LCFF funding even more so with a projected loss of 50% of our ADA in 2021-22. Educational agencies across the state are struggling with managing this imbalance.

The County Office will continue to provide the very best educational opportunities possible for the students of Colusa County. As such, the Colusa County Office of Education is committed to finding ways to control costs without impairing services, and further enrich the lives of our students.

Fiscal06a

Comparative Object Summary

Account Object Code	2020/21 Original Budget	2020/21 45 Day Revise	2020/21 1stInterim Budget	2020/21 2ndInterim Budget	2020/21 Current Budget	2021/22 Proposed
Fund 01 - General Fund/county Sch.srv.fd						
Starting Balance						
9700	3,696,035	3,696,035	4,304,135	4,304,135	4,304,135	4,024,914
Revenue						
8000 LCFF/Property Taxes	2,495,351	2,706,265	2,706,265	2,706,265	2,614,393	2,632,076
8100 Federal Revenue	1,070,029	1,070,029	1,070,029	1,070,029	1,070,029	1,118,585
8200 Federal Revenue	544,378	544,378	726,764	1,430,475	1,454,700	955,667
8300 Other State Revenue	2,453,403	2,453,403	2,453,403	2,823,984	2,844,153	2,845,565
8500 Other State Revenue	1,513,680	1,513,680	1,591,165	1,722,534	1,530,582	1,397,495
8600 Other Local Revenue	664,247	964,247	1,114,864	1,046,257	1,200,175	760,314
8700 Other Local Revenue	4,185,189	4,185,189	4,185,189	3,890,646	3,886,553	4,586,795
8900 Other Sources	6,000	6,000	6,000	6,000	6,000	6,000
Total for Revenue accounts and Object 8000	12,932,277	13,443,191	13,853,679	14,696,190	14,606,585	14,302,497
Expense						
1100 Teacher Salaries	2,373,875	2,373,875	2,450,205	2,478,240	2,447,950	2,497,210
1200 Certificated Pupil Support Sal	1,233,058	1,233,058	1,233,058	1,271,579	1,386,131	1,390,162
1300 Cert.Supervisors /Admin. Sal	693,350	693,350	713,428	704,247	715,950	716,371
1900 Other Certificated	108,705	108,705	108,705	108,705	108,705	110,798
Total for Object 1000	4,408,988	4,408,988	4,505,396	4,562,771	4,658,736	4,714,541
2100 Para Educator Salaries	1,325,957	1,325,957	1,424,310	1,451,726	1,319,793	1,467,251
2200 Classified Support	565,419	565,419	565,419	596,406	580,406	727,104
2300 Classified Supervisors /Admin.	685,597	685,597	715,825	716,471	716,867	685,509
2400 Clerical/Office Salaries	845,708	845,708	939,269	942,418	951,230	965,064
2900 Other Classified Salaries	249,842	249,842	249,842	242,672	240,153	355,770
Total for Object 2000	3,672,523	3,672,523	3,894,665	3,949,693	3,808,449	4,200,698
3100 STRS State Teachers Retirement	1,189,837	1,189,837	1,203,765	1,204,945	1,126,785	1,142,866
3200 PERS Public Employees Retirement	853,911	853,911	870,522	888,103	831,810	991,115
3300 Social Security/Medicare	348,292	348,292	359,251	365,480	351,322	388,093
3400 Health & Welfare Insurance	870,254	870,254	909,492	922,765	950,060	1,053,918

Selection Grouped by Object, Filtered by User Permissions, (Org = 1, Online Status = N, Ending Date = 6/30/2021, Restricted? = Y, Fund = 01-73, Object = 1-8,97, Obj Lvl = 2, Obj Digits = 1, Visual = N, Description = L, Page Break Lvl = 1)

ESCAPE ONLINE

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Account Object Code		2020/21 Original Budget	2020/21 45 Day Revise	2020/21 1stInterim Budget	2020/21 2ndInterim Budget	2020/21 Current Budget	2021/22 Proposed
Fund 01 - General Fund/county Sch.srv.fd (continued)							
Expense (continued)							
3500	State Unemployment Insurance	8,792	8,792	8,831	8,870	8,848	115,734
3600	Workers Compensation	242,503	242,503	250,859	254,306	249,936	265,710
3700	Retiree Benefits	10,000	10,000	10,000	10,000	10,000	10,000
	Total for Object 3000	3,523,589	3,523,589	3,612,720	3,654,469	3,528,761	3,967,436
4300	Materials and Supplies	443,869	443,869	496,937	799,884	766,203	490,099
4400	Noncapitalized Equipment	88,167	88,167	213,230	362,886	369,944	220,538
4700	Food	61,887	61,887	61,887	61,887	61,887	74,679
	Total for Object 4000	593,923	593,923	772,054	1,224,657	1,198,034	785,316
5200	Travel/Conference	190,297	190,297	207,039	198,708	157,977	139,440
5300	Dues/Memberships	35,073	35,073	35,073	35,148	35,845	38,172
5400	Property/Liab.Insurance	80,000	80,000	80,000	80,000	106,879	115,000
5500	Utilities	116,586	116,586	116,586	116,586	116,586	116,586
5600	Rentals, Leases and Repairs	113,621	113,621	113,623	117,628	117,928	116,181
5700	Direct Costs Transfers	289,726-	289,726-	289,726-	289,726-	289,512-	621,093-
5800	Consulting Serv/operating Exp	1,030,310	830,310	1,201,021	1,344,098	1,523,131	889,583
5900	Communications	143,310	143,310	145,451	151,193	145,451	185,272
	Total for Object 5000	1,419,471	1,219,471	1,609,067	1,753,635	1,914,285	979,141
6100	Land Improvements				55,000	90,031	30,000
6400	Equipment	36,432	36,432	173,206	195,706	218,826	38,302
6500	Equipment Replacement					15,000	
	Total for Object 6000	36,432	36,432	173,206	250,706	323,857	68,302
7300	Direct Support/indirect Costs	449,350-	449,350-	489,896-	504,857-	546,316-	509,854-
	Total for Expense accounts	13,205,576	13,005,576	14,077,212	14,891,074	14,885,806	14,205,580
Ending Balance							
9700		3,422,736	3,422,736	4,080,602	4,121,363	4,024,914	

Account Object Code	2020/21 Original Budget	2020/21 45 Day Revise	2020/21 1stInterim Budget	2020/21 2ndInterim Budget	2020/21 Current Budget	2021/22 Proposed
Total for Fund 01						
Starting Balance	3,696,035	3,696,035	4,304,135	4,304,135	4,304,135	4,024,914
Revenue	12,932,277	13,443,191	13,853,679	14,696,190	14,606,585	14,302,497
Expense	13,205,576	13,005,576	14,077,212	14,891,074	14,885,806	14,205,580
Ending Balance Acct Type	3,422,736	3,422,736	4,080,602	4,121,363	4,024,914	0
Calc Ending Balance	3,422,736	4,133,650	4,080,602	4,109,251	4,024,914	4,121,831

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	2,208,651.00	405,742.00	2,614,393.00	2,226,334.00	405,742.00	2,632,076.00	0.7%
2) Federal Revenue		8100-8299	0.00	2,524,729.00	2,524,729.00	0.00	2,074,252.00	2,074,252.00	-17.8%
3) Other State Revenue		8300-8599	22,800.00	4,351,935.00	4,374,735.00	18,800.00	4,224,260.00	4,243,060.00	-3.0%
4) Other Local Revenue		8600-8799	649,067.00	4,437,661.00	5,086,728.00	632,060.00	4,715,049.00	5,347,109.00	5.1%
5) TOTAL, REVENUES			2,880,518.00	11,720,067.00	14,600,585.00	2,877,194.00	11,419,303.00	14,296,497.00	-2.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	490,573.00	4,168,163.00	4,658,736.00	519,395.00	4,195,146.00	4,714,541.00	1.2%
2) Classified Salaries		2000-2999	1,451,528.00	2,356,921.00	3,808,449.00	1,535,844.00	2,664,854.00	4,200,698.00	10.3%
3) Employee Benefits		3000-3999	844,132.00	2,684,629.00	3,528,761.00	937,873.00	3,029,563.00	3,967,436.00	12.4%
4) Books and Supplies		4000-4999	233,071.00	964,963.00	1,198,034.00	215,823.00	569,493.00	785,316.00	-34.4%
5) Services and Other Operating Expenditures		5000-5999	535,711.00	1,378,574.00	1,914,285.00	589,077.00	390,064.00	979,141.00	-48.9%
6) Capital Outlay		6000-6999	141,126.00	182,731.00	323,857.00	32,902.00	35,400.00	68,302.00	-78.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,249,928.00)	703,612.00	(546,316.00)	(1,216,177.00)	706,323.00	(509,854.00)	-6.7%
9) TOTAL, EXPENDITURES			2,446,213.00	12,439,593.00	14,885,806.00	2,614,737.00	11,590,843.00	14,205,580.00	-4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			434,305.00	(719,526.00)	(285,221.00)	262,457.00	(171,540.00)	90,917.00	-131.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	6,000.00	0.00	6,000.00	6,000.00	0.00	6,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(348,031.00)	348,031.00	0.00	(171,540.00)	171,540.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(342,031.00)	348,031.00	6,000.00	(165,540.00)	171,540.00	6,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			92,274.00	(371,495.00)	(279,221.00)	96,917.00	0.00	96,917.00	-134.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,922,140.00	381,995.00	4,304,135.00	4,014,414.00	10,500.00	4,024,914.00	-6.5%
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)			3,922,140.00	381,995.00	4,304,135.00	4,014,414.00	10,500.00	4,024,914.00	-6.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,922,140.00	381,995.00	4,304,135.00	4,014,414.00	10,500.00	4,024,914.00	-6.5%
2) Ending Balance, June 30 (E + F1e)			4,014,414.00	10,500.00	4,024,914.00	4,111,331.00	10,500.00	4,121,831.00	2.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	500.00	0.00	500.00	500.00	0.00	500.00	0.0%
Stores		9712	0.00	10,479.80	10,479.80	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	11,488.88	0.00	11,488.88	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	20.20	20.20	0.00	10,500.00	10,500.00	51880.2%
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	3,258,135.12	0.00	3,258,135.12	3,400,552.00	0.00	3,400,552.00	4.4%
Solar Payoff	0000	9780				75,000.00		75,000.00	
Technology Upgrades	0000	9780				100,000.00		100,000.00	
Community School Set Aside	0000	9780				316,779.00		316,779.00	
Deferred Maintenance	0000	9780				100,000.00		100,000.00	
CCOE	0000	9780				2,808,773.00		2,808,773.00	
Solar Payoff	0000	9780	75,000.00		75,000.00				
Technology Upgrades	0000	9780	100,000.00		100,000.00				
Community School Set Aside	0000	9780	316,779.00		316,779.00				
Deferred Maintenance	0000	9780	100,000.00		100,000.00				
CCOE	0000	9780	2,666,356.12		2,666,356.12				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	744,290.00	0.00	744,290.00	710,279.00	0.00	710,279.00	-4.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,605,090.30	(1,888,515.66)	2,716,574.64				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	500.00	0.00	500.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	234,995.06	234,995.06				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	6,613.73	0.00	6,613.73				
6) Stores		9320	0.00	10,479.80	10,479.80				
7) Prepaid Expenditures		9330	11,488.88	0.00	11,488.88				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			4,623,692.91	(1,643,040.80)	2,980,652.11				
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	279,635.69	0.00	279,635.69				
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			279,635.69	0.00	279,635.69				
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									

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(G9 + H2) - (I6 + J2)			4,344,057.22	(1,643,040.80)	2,701,016.42				

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	1,642,219.00	0.00	1,642,219.00	1,659,902.00	0.00	1,659,902.00	1.1%
Education Protection Account State Aid - Current Year		8012	481,199.00	0.00	481,199.00	481,199.00	0.00	481,199.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	2,601.00	0.00	2,601.00	2,601.00	0.00	2,601.00	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	458,750.00	0.00	458,750.00	458,750.00	0.00	458,750.00	0.0%
Unsecured Roll Taxes		8042	28,192.00	0.00	28,192.00	28,192.00	0.00	28,192.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	5,746.00	0.00	5,746.00	5,746.00	0.00	5,746.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	1,348.00	0.00	1,348.00	1,348.00	0.00	1,348.00	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			2,620,055.00	0.00	2,620,055.00	2,637,738.00	0.00	2,637,738.00	0.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(5,662.00)		(5,662.00)	(5,662.00)		(5,662.00)	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	(405,742.00)	405,742.00	0.00	(405,742.00)	405,742.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,208,651.00	405,742.00	2,614,393.00	2,226,334.00	405,742.00	2,632,076.00	0.7%
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	854,044.00	854,044.00	0.00	898,212.00	898,212.00	5.2%
Special Education Discretionary Grants		8182	0.00	215,985.00	215,985.00	0.00	220,373.00	220,373.00	2.0%
Child Nutrition Programs		8220	0.00	100,465.00	100,465.00	0.00	128,483.00	128,483.00	27.9%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		610.00	610.00		610.00	610.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630	8290		96,927.00	96,927.00		74,225.00	74,225.00	-23.4%
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	1,256,698.00	1,256,698.00	0.00	752,349.00	752,349.00	-40.1%
TOTAL, FEDERAL REVENUE			0.00	2,524,729.00	2,524,729.00	0.00	2,074,252.00	2,074,252.00	-17.8%
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		2,741,643.00	2,741,643.00		2,766,168.00	2,766,168.00	0.9%
Prior Years	6500	8319		23,113.00	23,113.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	79,397.00	79,397.00	0.00	79,397.00	79,397.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	9,000.00	9,000.00	0.00	47,000.00	47,000.00	422.2%
Mandated Costs Reimbursements		8550	9,800.00	0.00	9,800.00	9,800.00	0.00	9,800.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	8,000.00	3,700.00	11,700.00	4,000.00	2,400.00	6,400.00	-45.3%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		122,741.00	122,741.00		85,000.00	85,000.00	-30.7%
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		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,000.00	1,372,341.00	1,377,341.00	5,000.00	1,244,295.00	1,249,295.00	-9.3%
TOTAL, OTHER STATE REVENUE			22,800.00	4,351,935.00	4,374,735.00	18,800.00	4,224,260.00	4,243,060.00	-3.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	28,090.00	28,090.00	0.00	28,090.00	28,090.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	20,250.00	359,225.00	379,475.00	250.00	60,981.00	61,231.00	-83.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	376,324.00	341,286.00	717,610.00	371,324.00	224,669.00	595,993.00	-16.9%
Tuition		8710	16,755.00	3,709,060.00	3,725,815.00	10,367.00	4,401,309.00	4,411,676.00	18.4%
All Other Transfers In		8781-8783	160,738.00	0.00	160,738.00	175,119.00	0.00	175,119.00	8.9%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			649,067.00	4,437,661.00	5,086,728.00	632,060.00	4,715,049.00	5,347,109.00	5.1%
TOTAL, REVENUES			2,880,518.00	11,720,067.00	14,600,585.00	2,877,194.00	11,419,303.00	14,296,497.00	-2.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	51,293.00	2,396,657.00	2,447,950.00	62,636.00	2,434,574.00	2,497,210.00	2.0%
Certificated Pupil Support Salaries		1200	6,791.00	1,379,340.00	1,386,131.00	0.00	1,390,162.00	1,390,162.00	0.3%
Certificated Supervisors' and Administrators' Salaries		1300	432,489.00	283,461.00	715,950.00	456,759.00	259,612.00	716,371.00	0.1%
Other Certificated Salaries		1900	0.00	108,705.00	108,705.00	0.00	110,798.00	110,798.00	1.9%
TOTAL, CERTIFICATED SALARIES			490,573.00	4,168,163.00	4,658,736.00	519,395.00	4,195,146.00	4,714,541.00	1.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	0.00	1,319,793.00	1,319,793.00	0.00	1,467,251.00	1,467,251.00	11.2%
Classified Support Salaries		2200	205,676.00	374,730.00	580,406.00	265,393.00	461,711.00	727,104.00	25.3%
Classified Supervisors' and Administrators' Salaries		2300	523,756.00	193,111.00	716,867.00	517,042.00	168,467.00	685,509.00	-4.4%
Clerical, Technical and Office Salaries		2400	722,096.00	229,134.00	951,230.00	753,409.00	211,655.00	965,064.00	1.5%
Other Classified Salaries		2900	0.00	240,153.00	240,153.00	0.00	355,770.00	355,770.00	48.1%
TOTAL, CLASSIFIED SALARIES			1,451,528.00	2,356,921.00	3,808,449.00	1,535,844.00	2,664,854.00	4,200,698.00	10.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	75,901.00	1,050,884.00	1,126,785.00	86,142.00	1,056,724.00	1,142,866.00	1.4%
PERS		3201-3202	329,315.00	502,495.00	831,810.00	351,354.00	639,761.00	991,115.00	19.2%
OASDI/Medicare/Alternative		3301-3302	113,137.00	238,185.00	351,322.00	120,094.00	267,999.00	388,093.00	10.5%
Health and Welfare Benefits		3401-3402	257,653.00	692,407.00	950,060.00	286,985.00	766,933.00	1,053,918.00	10.9%
Unemployment Insurance		3501-3502	841.00	8,007.00	8,848.00	22,186.00	93,548.00	115,734.00	1208.0%
Workers' Compensation		3601-3602	57,285.00	192,651.00	249,936.00	61,112.00	204,598.00	265,710.00	6.3%
OPEB, Allocated		3701-3702	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
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			844,132.00	2,684,629.00	3,528,761.00	937,873.00	3,029,563.00	3,967,436.00	12.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	147,533.00	618,670.00	766,203.00	181,785.00	308,314.00	490,099.00	-36.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	85,538.00	284,406.00	369,944.00	34,038.00	186,500.00	220,538.00	-40.4%
Food		4700	0.00	61,887.00	61,887.00	0.00	74,679.00	74,679.00	20.7%
TOTAL, BOOKS AND SUPPLIES			233,071.00	964,963.00	1,198,034.00	215,823.00	569,493.00	785,316.00	-34.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	77,133.00	80,844.00	157,977.00	81,133.00	58,307.00	139,440.00	-11.7%
Dues and Memberships		5300	32,522.00	3,323.00	35,845.00	34,172.00	4,000.00	38,172.00	6.5%
Insurance		5400 - 5450	106,879.00	0.00	106,879.00	115,000.00	0.00	115,000.00	7.6%
Operations and Housekeeping Services		5500	105,000.00	11,586.00	116,586.00	105,000.00	11,586.00	116,586.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	91,187.00	26,741.00	117,928.00	92,446.00	23,735.00	116,181.00	-1.5%
Transfers of Direct Costs		5710	(69,150.00)	69,150.00	0.00	(68,737.00)	68,737.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(289,512.00)	0.00	(289,512.00)	(286,782.00)	(334,311.00)	(621,093.00)	114.5%
Professional/Consulting Services and Operating Expenditures		5800	348,780.00	1,174,351.00	1,523,131.00	341,111.00	548,472.00	889,583.00	-41.6%
Communications		5900	132,872.00	12,579.00	145,451.00	175,734.00	9,538.00	185,272.00	27.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			535,711.00	1,378,574.00	1,914,285.00	589,077.00	390,064.00	979,141.00	-48.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	35,031.00	35,031.00	0.00	30,000.00	30,000.00	-14.4%
Land Improvements		6170	55,000.00	0.00	55,000.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	71,126.00	147,700.00	218,826.00	32,902.00	5,400.00	38,302.00	-82.5%
Equipment Replacement		6500	15,000.00	0.00	15,000.00	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			141,126.00	182,731.00	323,857.00	32,902.00	35,400.00	68,302.00	-78.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(703,612.00)	703,612.00	0.00	(706,323.00)	706,323.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(546,316.00)	0.00	(546,316.00)	(509,854.00)	0.00	(509,854.00)	-6.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,249,928.00)	703,612.00	(546,316.00)	(1,216,177.00)	706,323.00	(509,854.00)	-6.7%
TOTAL, EXPENDITURES			2,446,213.00	12,439,593.00	14,885,806.00	2,614,737.00	11,590,843.00	14,205,580.00	-4.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	6,000.00	0.00	6,000.00	6,000.00	0.00	6,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,000.00	0.00	6,000.00	6,000.00	0.00	6,000.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(348,031.00)	348,031.00	0.00	(171,540.00)	171,540.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(348,031.00)	348,031.00	0.00	(171,540.00)	171,540.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(342,031.00)	348,031.00	6,000.00	(165,540.00)	171,540.00	6,000.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	2,208,651.00	405,742.00	2,614,393.00	2,226,334.00	405,742.00	2,632,076.00	0.7%
2) Federal Revenue		8100-8299	0.00	2,524,729.00	2,524,729.00	0.00	2,074,252.00	2,074,252.00	-17.8%
3) Other State Revenue		8300-8599	22,800.00	4,351,935.00	4,374,735.00	18,800.00	4,224,260.00	4,243,060.00	-3.0%
4) Other Local Revenue		8600-8799	649,067.00	4,437,661.00	5,086,728.00	632,060.00	4,715,049.00	5,347,109.00	5.1%
5) TOTAL, REVENUES			2,880,518.00	11,720,067.00	14,600,585.00	2,877,194.00	11,419,303.00	14,296,497.00	-2.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		135,225.00	6,025,371.00	6,160,596.00	133,749.00	6,478,387.00	6,612,136.00	7.3%
2) Instruction - Related Services	2000-2999		870,904.00	2,705,669.00	3,576,573.00	920,232.00	1,957,483.00	2,877,715.00	-19.5%
3) Pupil Services	3000-3999		104,740.00	2,183,547.00	2,288,287.00	88,256.00	1,993,646.00	2,081,902.00	-9.0%
4) Ancillary Services	4000-4999		0.00	62,631.00	62,631.00	10,300.00	139,392.00	149,692.00	139.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,106,151.00	1,111,001.00	2,217,152.00	1,213,004.00	739,072.00	1,952,076.00	-12.0%
8) Plant Services	8000-8999		229,193.00	351,374.00	580,567.00	249,196.00	282,863.00	532,059.00	-8.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,446,213.00	12,439,593.00	14,885,806.00	2,614,737.00	11,590,843.00	14,205,580.00	-4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			434,305.00	(719,526.00)	(285,221.00)	262,457.00	(171,540.00)	90,917.00	-131.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	6,000.00	0.00	6,000.00	6,000.00	0.00	6,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(348,031.00)	348,031.00	0.00	(171,540.00)	171,540.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(342,031.00)	348,031.00	6,000.00	(165,540.00)	171,540.00	6,000.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			92,274.00	(371,495.00)	(279,221.00)	96,917.00	0.00	96,917.00	-134.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,922,140.00	381,995.00	4,304,135.00	4,014,414.00	10,500.00	4,024,914.00	-6.5%
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)			3,922,140.00	381,995.00	4,304,135.00	4,014,414.00	10,500.00	4,024,914.00	-6.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,922,140.00	381,995.00	4,304,135.00	4,014,414.00	10,500.00	4,024,914.00	-6.5%
2) Ending Balance, June 30 (E + F1e)			4,014,414.00	10,500.00	4,024,914.00	4,111,331.00	10,500.00	4,121,831.00	2.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	500.00	0.00	500.00	500.00	0.00	500.00	0.0%
Stores		9712	0.00	10,479.80	10,479.80	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	11,488.88	0.00	11,488.88	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	20.20	20.20	0.00	10,500.00	10,500.00	51880.2%
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	3,258,135.12	0.00	3,258,135.12	3,400,552.00	0.00	3,400,552.00	4.4%
Solar Payoff	0000	9780				75,000.00		75,000.00	
Technology Upgrades	0000	9780				100,000.00		100,000.00	
Community School Set Aside	0000	9780				316,779.00		316,779.00	
Deferred Maintenance	0000	9780				100,000.00		100,000.00	
CCOE	0000	9780				2,808,773.00		2,808,773.00	
Solar Payoff	0000	9780	75,000.00		75,000.00				
Technology Upgrades	0000	9780	100,000.00		100,000.00				
Community School Set Aside	0000	9780	316,779.00		316,779.00				
Deferred Maintenance	0000	9780	100,000.00		100,000.00				
CCOE	0000	9780	2,666,356.12		2,666,356.12				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	744,290.00	0.00	744,290.00	710,279.00	0.00	710,279.00	-4.6%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and	20.20	10,500.00
Total, Restricted Balance		20.20	10,500.00

Multi Year Projection (MYP)

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		4,466.93	0.00%	4,466.93	0.00%	4,466.93
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,226,334.00	2.48%	2,281,547.00	3.11%	2,352,503.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	18,800.00	0.00%	18,800.00	0.00%	18,800.00
4. Other Local Revenues	8600-8799	632,060.00	0.00%	632,060.00	0.00%	632,060.00
5. Other Financing Sources						
a. Transfers In	8900-8929	6,000.00	0.00%	6,000.00	0.00%	6,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(171,540.00)	-3.78%	(165,052.00)	-7.84%	(152,120.00)
6. Total (Sum lines A1 thru A5c)		2,711,654.00	2.28%	2,773,355.00	3.02%	2,857,243.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				519,395.00		527,186.00
b. Step & Column Adjustment				7,791.00		7,908.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	519,395.00	1.50%	527,186.00	1.50%	535,094.00
2. Classified Salaries						
a. Base Salaries				1,535,844.00		1,558,882.00
b. Step & Column Adjustment				23,038.00		23,383.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,535,844.00	1.50%	1,558,882.00	1.50%	1,582,265.00
3. Employee Benefits	3000-3999	937,873.00	8.03%	1,013,162.00	3.06%	1,044,182.00
4. Books and Supplies	4000-4999	215,823.00	0.00%	215,823.00	0.00%	215,823.00
5. Services and Other Operating Expenditures	5000-5999	589,077.00	0.00%	589,077.00	0.00%	589,077.00
6. Capital Outlay	6000-6999	32,902.00	0.00%	32,902.00	0.00%	32,902.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,216,177.00)	0.95%	(1,227,776.00)	0.55%	(1,234,586.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,614,737.00	3.61%	2,709,256.00	2.05%	2,764,757.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		96,917.00		64,099.00		92,486.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)						
		4,014,414.00		4,111,331.00		4,175,430.00
2. Ending Fund Balance (Sum lines C and D1)						
		4,111,331.00		4,175,430.00		4,267,916.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	500.00		500.00		500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	3,400,552.00		3,485,750.00		3,566,169.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	710,279.00		689,180.00		701,247.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		4,111,331.00		4,175,430.00		4,267,916.00
(Line D3f must agree with line D2)						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	710,279.00		689,180.00		701,247.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		710,279.00		689,180.00		701,247.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	405,742.00	2.48%	415,804.00	3.11%	428,736.00
2. Federal Revenues	8100-8299	2,074,252.00	-35.37%	1,340,671.00	0.00%	1,340,671.00
3. Other State Revenues	8300-8599	4,224,260.00	-3.06%	4,095,132.00	0.00%	4,095,132.00
4. Other Local Revenues	8600-8799	4,715,049.00	7.27%	5,057,690.00	3.67%	5,243,521.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	171,540.00	-3.78%	165,052.00	-7.84%	152,120.00
6. Total (Sum lines A1 thru A5c)		11,590,843.00	-4.46%	11,074,349.00	1.68%	11,260,180.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,195,146.00		4,017,429.00
b. Step & Column Adjustment				62,927.00		60,261.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(240,644.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,195,146.00	-4.24%	4,017,429.00	1.50%	4,077,690.00
2. Classified Salaries						
a. Base Salaries				2,664,854.00		2,642,696.00
b. Step & Column Adjustment				39,973.00		39,640.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(62,131.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,664,854.00	-0.83%	2,642,696.00	1.50%	2,682,336.00
3. Employee Benefits	3000-3999	3,029,563.00	3.31%	3,129,926.00	2.36%	3,203,699.00
4. Books and Supplies	4000-4999	569,493.00	-48.21%	294,933.00	0.00%	294,933.00
5. Services and Other Operating Expenditures	5000-5999	390,064.00	-27.85%	281,431.00	0.00%	281,431.00
6. Capital Outlay	6000-6999	35,400.00	0.00%	35,400.00	0.00%	35,400.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	706,323.00	-4.78%	672,534.00	1.81%	684,691.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		11,590,843.00	-4.46%	11,074,349.00	1.68%	11,260,180.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,500.00		10,500.00		10,500.00
2. Ending Fund Balance (Sum lines C and D1)		10,500.00		10,500.00		10,500.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	10,500.00		10,500.00		10,500.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		10,500.00		10,500.00		10,500.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
\$750,000 federal literacy grant funding ended in FY21-22; \$140,000 ELO one-time state funds removed in 2022-2023.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		4,466.93	0.00%	4,466.93	0.00%	4,466.93
(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. LCFE/Revenue Limit Sources	8010-8099	2,632,076.00	2.48%	2,697,351.00	3.11%	2,781,239.00
2. Federal Revenues	8100-8299	2,074,252.00	-35.37%	1,340,671.00	0.00%	1,340,671.00
3. Other State Revenues	8300-8599	4,243,060.00	-3.04%	4,113,932.00	0.00%	4,113,932.00
4. Other Local Revenues	8600-8799	5,347,109.00	6.41%	5,689,750.00	3.27%	5,875,581.00
5. Other Financing Sources						
a. Transfers In	8900-8929	6,000.00	0.00%	6,000.00	0.00%	6,000.00
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)		14,302,497.00	-3.18%	13,847,704.00	1.95%	14,117,423.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,714,541.00		4,544,615.00
b. Step & Column Adjustment				70,718.00		68,169.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(240,644.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,714,541.00	-3.60%	4,544,615.00	1.50%	4,612,784.00
2. Classified Salaries						
a. Base Salaries				4,200,698.00		4,201,578.00
b. Step & Column Adjustment				63,011.00		63,023.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(62,131.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,200,698.00	0.02%	4,201,578.00	1.50%	4,264,601.00
3. Employee Benefits	3000-3999	3,967,436.00	4.43%	4,143,088.00	2.53%	4,247,881.00
4. Books and Supplies	4000-4999	785,316.00	-34.96%	510,756.00	0.00%	510,756.00
5. Services and Other Operating Expenditures	5000-5999	979,141.00	-11.09%	870,508.00	0.00%	870,508.00
6. Capital Outlay	6000-6999	68,302.00	0.00%	68,302.00	0.00%	68,302.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(509,854.00)	8.90%	(555,242.00)	-0.96%	(549,895.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		14,205,580.00	-2.97%	13,783,605.00	1.75%	14,024,937.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		96,917.00		64,099.00		92,486.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,024,914.00		4,121,831.00		4,185,930.00
2. Ending Fund Balance (Sum lines C and D1)		4,121,831.00		4,185,930.00		4,278,416.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	500.00		500.00		500.00
b. Restricted	9740	10,500.00		10,500.00		10,500.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,400,552.00		3,485,750.00		3,566,169.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	710,279.00		689,180.00		701,247.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,121,831.00		4,185,930.00		4,278,416.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	710,279.00		689,180.00		701,247.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		710,279.00		689,180.00		701,247.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.00%		5.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						

2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		14,205,580.00		13,783,605.00		14,024,937.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		14,205,580.00		13,783,605.00		14,024,937.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		14,205,580.00		13,783,605.00		14,024,937.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 8 for calculation details)						
		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		568,223.20		551,344.20		560,997.48
f. Reserve Standard - By Amount						
(Refer to Form 01CS, Criterion 8 for calculation details)						
		316,000.00		316,000.00		316,000.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		568,223.20		551,344.20		560,997.48
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

ADULT EDUCATION FUND 11

The Adult Education Fund is used to account separately for revenues for the adult education programs.

The principal revenues in this fund are the following:

- Workforce Investment Opportunity Act (WIOA)
- Adult Education Block Grant
- Adult Education in Correctional Facilities

Expenditures in this fund must be for adult education purposes only; money received for programs other than adult education shall not be expended for adult education (*Education Code sections 52616 (b) and 52501*).

Expenditures in this fund may be made only for direct instructional costs and direct support costs and indirect costs as specified in *Education Code Section 52616.4*.

Colusa County Office of Education has committed to the continued education of adult learners with this funding.

Account Object Code	2020/21 Original Budget	2020/21 45 Day Revise	2020/21 1stInterim Budget	2020/21 2ndInterim Budget	2020/21 Current Budget	2021/22 Proposed
Fund 11 - Adult Education Fund						
Starting Balance						
9700	44,907	44,907	130,930	130,930	130,930	25,932
Revenue						
8000 LCFF/Property Taxes					5,662	5,662
8200 Federal Revenue	31,624	31,624	31,624	7,815	10,646	4,940
8500 Other State Revenue	8,753	8,753	8,753	8,753	8,753	8,753
8600 Other Local Revenue	169,227	169,227	169,227	189,227	239,391	252,958
Total for Revenue accounts and Object 8000	209,604	209,604	209,604	205,795	264,452	272,313
Expense						
1100 Teacher Salaries	39,652	39,652	39,652	50,058	54,664	118,484
1300 Cert.Supervisors /Admin. Sal	22,394	22,394	22,394	22,394	22,394	25,095
Total for Object 1000	62,046	62,046	62,046	72,452	77,058	143,579
2100 Para Educator Salaries						9,517
2400 Clerical/Office Salaries	18,250	18,250	18,250	10,950	10,950	19,033
Total for Object 2000	18,250	18,250	18,250	10,950	10,950	28,550
3100 STRS State Teachers Retirement	19,365	19,365	19,365	21,660	21,660	21,170
3200 PERS Public Employees Retiremt	4,144	4,144	4,144	2,486	2,486	4,378
3300 Social Security/Medicare	3,047	3,047	3,047	2,710	2,710	11,123
3400 Health & Welfare Insurance	6,978	6,978	6,978	4,977	4,977	7,254
3500 State Unemployment Insurance	44	44	44	46	46	5,446
3600 Workers Compensation	2,411	2,411	2,411	2,627	2,627	8,284
Total for Object 3000	35,989	35,989	35,989	34,506	34,506	57,655
4300 Materials and Supplies	48,362	48,362	48,362	44,801	48,688	10,862
4400 Noncapitalized Equipment	15,724	15,724	15,724	15,724	15,724	1,000
Total for Object 4000	64,086	64,086	64,086	60,525	64,412	11,862
5200 Travel/Conference	6,188	6,188	6,188	4,692	4,692	4,692
5700 Direct Costs Transfers	12,957	12,957	12,957	12,957	12,957	13,919

Selection Grouped by Object, Filtered by User Permissions, (Org = 1, Online Status = N, Ending Date = 6/30/2021, Restricted? = Y, Fund = 01-73, Object = 1-8,97, Obj Lvl = 2, Obj Digits = 1, Visual = N, Description = L, Page Break Lvl = 1)

ESCAPE ONLINE

Account Object Code		2020/21 Original Budget	2020/21 45 Day Revise	2020/21 1stInterim Budget	2020/21 2ndInterim Budget	2020/21 Current Budget	2021/22 Proposed
Fund 11 - Adult Education Fund (continued)							
Expense (continued)							
5800	Consulting Serv/operating Exp	1,000	1,000	1,000	1,000	1,000	1,000
Total for Object 5000		20,145	20,145	20,145	18,649	18,649	19,611
6200	New Building/Improvement of					155,162	
7300	Direct Support/indirect Costs	9,088	9,088	9,088	8,713	8,713	11,056
Total for Expense accounts		209,604	209,604	209,604	205,795	369,450	272,313
Ending Balance							
9700		44,907	44,907	130,930	130,930	25,932	
Total for Fund 11							
	Starting Balance	44,907	44,907	130,930	130,930	130,930	25,932
	Revenue	209,604	209,604	209,604	205,795	264,452	272,313
	Expense	209,604	209,604	209,604	205,795	369,450	272,313
	Ending Balance Acct Type	44,907	44,907	130,930	130,930	25,932	0
	Calc Ending Balance	44,907	44,907	130,930	130,930	25,932	25,932

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	5,662.00	5,662.00	0.0%
2) Federal Revenue		8100-8299	10,646.00	4,940.00	-53.6%
3) Other State Revenue		8300-8599	8,753.00	8,753.00	0.0%
4) Other Local Revenue		8600-8799	239,391.00	252,958.00	5.7%
5) TOTAL, REVENUES			264,452.00	272,313.00	3.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	77,058.00	143,579.00	86.3%
2) Classified Salaries		2000-2999	10,950.00	28,550.00	160.7%
3) Employee Benefits		3000-3999	34,506.00	57,655.00	67.1%
4) Books and Supplies		4000-4999	64,412.00	11,862.00	-81.6%
5) Services and Other Operating Expenditures		5000-5999	18,649.00	19,611.00	5.2%
6) Capital Outlay		6000-6999	155,162.00	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	8,713.00	11,056.00	26.9%
9) TOTAL, EXPENDITURES			369,450.00	272,313.00	-26.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(104,998.00)	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%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(104,998.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	130,930.00	25,932.00	-80.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			130,930.00	25,932.00	-80.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,930.00	25,932.00	-80.2%
2) Ending Balance, June 30 (E + F1e)			25,932.00	25,932.00	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			25,932.00	25,932.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	91,687.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			91,687.52		
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	6.95		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	241.25		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			248.20		
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)			91,439.32		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	5,662.00	5,662.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,662.00	5,662.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources					
		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	10,646.00	4,940.00	-53.6%
TOTAL, FEDERAL REVENUE			10,646.00	4,940.00	-53.6%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,753.00	8,753.00	0.0%
TOTAL, OTHER STATE REVENUE			8,753.00	8,753.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	196,930.00	190,180.00	-3.4%
Other Local Revenue					
All Other Local Revenue		8699	42,461.00	62,778.00	47.8%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			239,391.00	252,958.00	5.7%
TOTAL, REVENUES			264,452.00	272,313.00	3.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	54,664.00	118,484.00	116.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	22,394.00	25,095.00	12.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			77,058.00	143,579.00	86.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	9,517.00	New
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	10,950.00	19,033.00	73.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			10,950.00	28,550.00	160.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	21,660.00	21,170.00	-2.3%
PERS		3201-3202	2,486.00	4,378.00	76.1%
OASDI/Medicare/Alternative		3301-3302	2,710.00	11,123.00	310.4%
Health and Welfare Benefits		3401-3402	4,977.00	7,254.00	45.8%
Unemployment Insurance		3501-3502	46.00	5,446.00	11739.1%
Workers' Compensation		3601-3602	2,627.00	8,284.00	215.3%
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			34,506.00	57,655.00	67.1%
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	48,688.00	10,862.00	-77.7%
Noncapitalized Equipment		4400	15,724.00	1,000.00	-93.6%
TOTAL, BOOKS AND SUPPLIES			64,412.00	11,862.00	-81.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,692.00	4,692.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,957.00	13,919.00	7.4%
Professional/Consulting Services and Operating Expenditures		5800	1,000.00	1,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,649.00	19,611.00	5.2%
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	155,162.00	0.00	-100.0%
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			155,162.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	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%
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%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	8,713.00	11,056.00	26.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			8,713.00	11,056.00	26.9%
TOTAL, EXPENDITURES			369,450.00	272,313.00	-26.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	5,662.00	5,662.00	0.0%
2) Federal Revenue		8100-8299	10,646.00	4,940.00	-53.6%
3) Other State Revenue		8300-8599	8,753.00	8,753.00	0.0%
4) Other Local Revenue		8600-8799	239,391.00	252,958.00	5.7%
5) TOTAL, REVENUES			264,452.00	272,313.00	3.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		134,417.00	173,370.00	29.0%
2) Instruction - Related Services	2000-2999		57,201.00	72,968.00	27.6%
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		8,713.00	11,056.00	26.9%
8) Plant Services	8000-8999		169,119.00	14,919.00	-91.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			369,450.00	272,313.00	-26.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(104,998.00)	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%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(104,998.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	130,930.00	25,932.00	-80.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			130,930.00	25,932.00	-80.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			130,930.00	25,932.00	-80.2%
2) Ending Balance, June 30 (E + F1e)					
			25,932.00	25,932.00	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	25,932.00	25,932.00	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	2020-21 Estimated Actuals	2021-22 Budget
6015	Adults in Correctional Facilities	25,932.00	25,932.00
Total, Restricted Balance		<u>25,932.00</u>	<u>25,932.00</u>

CHILD DEVELOPMENT FUND 12

The Child Development Fund is used to account separately for federal, state, and local revenues to operate child development programs.

The principal revenues and other sources in this fund are the following:

- Child Nutrition Programs (Federal)
- State Preschool
- Child Nutrition Programs (State)
- Child Development Apportionments
- Interest
- Child Development Parent Fees

The Child Development Fund may be used only for expenditures for the operation of child development programs.

Account Object Code	2020/21 Original Budget	2020/21 45 Day Revise	2020/21 1stInterim Budget	2020/21 2ndInterim Budget	2020/21 Current Budget	2021/22 Proposed
Fund 12 - Child Development Fund						
Starting Balance						
9700			80,418	80,418	80,418	150,418
Revenue						
8200 Federal Revenue	3,316,918	3,316,918	3,929,160	4,279,446	4,670,774	3,923,409
8500 Other State Revenue	3,763,300	3,763,300	3,996,550	4,232,090	4,300,784	4,310,489
8600 Other Local Revenue	206,247	206,247	440,381	440,381	450,081	225,402
Total for Revenue accounts and Object 8000	7,286,465	7,286,465	8,366,091	8,951,917	9,421,639	8,459,300
Expense						
1100 Teacher Salaries	933,277	933,277	933,277	933,277	977,063	964,329
1300 Cert.Supervisors /Admin. Sal	264,779	264,779	276,779	276,779	275,279	273,055
Total for Object 1000	1,198,056	1,198,056	1,210,056	1,210,056	1,252,342	1,237,384
2100 Para Educator Salaries	711,261	711,261	711,261	711,261	710,261	726,438
2300 Classified Supervisors /Admin.	271,714	271,714	274,714	274,714	273,214	261,064
2400 Clerical/Office Salaries	243,782	243,782	243,782	243,782	242,782	259,673
2900 Other Classified Salaries	356,281	356,281	356,281	356,281	367,281	390,025
Total for Object 2000	1,583,038	1,583,038	1,586,038	1,586,038	1,593,538	1,637,200
3100 STRS State Teachers Retirement	414,617	414,617	416,472	416,472	416,789	411,011
3200 PERS Public Employees Retirement	361,498	361,498	361,498	361,498	365,743	381,958
3300 Social Security/Medicare	134,731	134,731	135,759	135,759	137,536	140,627
3400 Health & Welfare Insurance	289,583	289,583	289,783	289,783	289,562	283,614
3500 State Unemployment Insurance	1,377	1,377	1,382	1,382	1,436	33,291
3600 Workers Compensation	81,067	81,067	81,269	81,269	82,023	86,569
Total for Object 3000	1,282,873	1,282,873	1,286,163	1,286,163	1,293,089	1,337,070
4300 Materials and Supplies	173,627	173,627	353,275	312,403	345,704	210,982
4400 Noncapitalized Equipment	3,702	3,702	135,834	176,618	177,618	31,433
4700 Food	550	550	550	62,681	62,681	62,681
Total for Object 4000	177,879	177,879	489,659	551,702	586,003	305,096

Account Object Code	2020/21 Original Budget	2020/21 45 Day Revise	2020/21 1stInterim Budget	2020/21 2ndInterim Budget	2020/21 Current Budget	2021/22 Proposed
Fund 12 - Child Development Fund (continued)						
Expense (continued)						
5200 Travel/Conference	57,971	57,971	57,578	47,378	47,378	64,504
5300 Dues/Memberships	15,141	15,141	15,141	15,141	15,141	13,816
5400 Property/Liab.Insurance	1,732	1,732	1,732	1,732	1,732	1,732
5500 Utilities	126,904	126,904	128,024	172,824	172,682	168,138
5600 Rentals, Leases and Repairs	112,526	112,526	115,926	121,926	121,841	119,379
5700 Direct Costs Transfers	276,769	276,769	276,769	276,769	276,555	607,174
5800 Consulting Serv/operating Exp	1,878,367	1,878,367	2,379,754	2,797,179	3,080,364	2,435,109
5900 Communications	104,947	104,947	105,444	119,772	119,372	96,958
Total for Object 5000	2,574,357	2,574,357	3,080,368	3,552,721	3,835,065	3,506,810
6100 Land Improvements			144,999	165,999	165,999	
6400 Equipment	30,000	30,000	88,000	88,000	88,000	
Total for Object 6000	30,000	30,000	232,999	253,999	253,999	0
7300 Direct Support/indirect Costs	440,262	440,262	480,808	499,126	537,603	498,798
Total for Expense accounts	7,286,465	7,286,465	8,366,091	8,939,805	9,351,639	8,522,358
Ending Balance						
9700			80,418	80,418	150,418	
Total for Fund 12						
Starting Balance	0	0	80,418	80,418	80,418	150,418
Revenue	7,286,465	7,286,465	8,366,091	8,951,917	9,421,639	8,459,300
Expense	7,286,465	7,286,465	8,366,091	8,939,805	9,351,639	8,522,358
Ending Balance Acct Type	0	0	80,418	80,418	150,418	0
Calc Ending Balance	0	0	80,418	92,530	150,418	87,360

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,670,774.00	3,923,409.00	-16.0%
3) Other State Revenue		8300-8599	4,300,784.00	4,310,489.00	0.2%
4) Other Local Revenue		8600-8799	450,081.00	225,402.00	-49.9%
5) TOTAL, REVENUES			9,421,639.00	8,459,300.00	-10.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,252,342.00	1,237,384.00	-1.2%
2) Classified Salaries		2000-2999	1,593,538.00	1,637,200.00	2.7%
3) Employee Benefits		3000-3999	1,293,089.00	1,337,070.00	3.4%
4) Books and Supplies		4000-4999	586,003.00	305,096.00	-47.9%
5) Services and Other Operating Expenditures		5000-5999	3,835,065.00	3,506,810.00	-8.6%
6) Capital Outlay		6000-6999	253,999.00	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	537,603.00	498,798.00	-7.2%
9) TOTAL, EXPENDITURES			9,351,639.00	8,522,358.00	-8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			70,000.00	(63,058.00)	-190.1%
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%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			70,000.00	(63,058.00)	-190.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	80,418.00	150,418.00	87.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,418.00	150,418.00	87.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,418.00	150,418.00	87.0%
2) Ending Balance, June 30 (E + F1e)			150,418.00	87,360.00	-41.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			88,758.00	25,700.00	-71.0%
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	61,660.00	61,660.00	0.0%
Child Development Programs	0000	9780		61,660.00	
Child Development Programs	0000	9780	61,660.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,012,990.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,012,990.03		
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	1,006.11		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,372.48		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			7,378.59		
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)			1,005,611.44		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	332,060.00	332,060.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	4,338,714.00	3,591,349.00	-17.2%
TOTAL, FEDERAL REVENUE			4,670,774.00	3,923,409.00	-16.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	9,032.00	9,032.00	0.0%
Child Development Apportionments		8530	869,438.00	1,155,940.00	33.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,037,086.00	1,869,792.00	-8.2%
All Other State Revenue	All Other	8590	1,385,228.00	1,275,725.00	-7.9%
TOTAL, OTHER STATE REVENUE			4,300,784.00	4,310,489.00	0.2%
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	14,143.00	14,143.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	4,800.00	4,800.00	0.0%
Interagency Services		8677	329,538.00	125,404.00	-61.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	101,600.00	81,055.00	-20.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			450,081.00	225,402.00	-49.9%
TOTAL, REVENUES			9,421,639.00	8,459,300.00	-10.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	977,063.00	964,329.00	-1.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	275,279.00	273,055.00	-0.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,252,342.00	1,237,384.00	-1.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	710,261.00	726,438.00	2.3%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	273,214.00	261,064.00	-4.4%
Clerical, Technical and Office Salaries		2400	242,782.00	259,673.00	7.0%
Other Classified Salaries		2900	367,281.00	390,025.00	6.2%
TOTAL, CLASSIFIED SALARIES			1,593,538.00	1,637,200.00	2.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	416,789.00	411,011.00	-1.4%
PERS		3201-3202	365,743.00	381,958.00	4.4%
OASDI/Medicare/Alternative		3301-3302	137,536.00	140,627.00	2.2%
Health and Welfare Benefits		3401-3402	289,562.00	283,614.00	-2.1%
Unemployment Insurance		3501-3502	1,436.00	33,291.00	2218.3%
Workers' Compensation		3601-3602	82,023.00	86,569.00	5.5%
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			1,293,089.00	1,337,070.00	3.4%
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	345,704.00	210,982.00	-39.0%
Noncapitalized Equipment		4400	177,618.00	31,433.00	-82.3%
Food		4700	62,681.00	62,681.00	0.0%
TOTAL, BOOKS AND SUPPLIES			586,003.00	305,096.00	-47.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	47,378.00	64,504.00	36.1%
Dues and Memberships		5300	15,141.00	13,816.00	-8.8%
Insurance		5400-5450	1,732.00	1,732.00	0.0%
Operations and Housekeeping Services		5500	172,682.00	168,138.00	-2.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	121,841.00	119,379.00	-2.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	276,555.00	607,174.00	119.5%
Professional/Consulting Services and Operating Expenditures		5800	3,080,364.00	2,435,109.00	-20.9%
Communications		5900	119,372.00	96,958.00	-18.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,835,065.00	3,506,810.00	-8.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	165,999.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	88,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			253,999.00	0.00	-100.0%
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%
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	537,603.00	498,798.00	-7.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			537,603.00	498,798.00	-7.2%
TOTAL, EXPENDITURES			9,351,639.00	8,522,358.00	-8.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,670,774.00	3,923,409.00	-16.0%
3) Other State Revenue		8300-8599	4,300,784.00	4,310,489.00	0.2%
4) Other Local Revenue		8600-8799	450,081.00	225,402.00	-49.9%
5) TOTAL, REVENUES			9,421,639.00	8,459,300.00	-10.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,657,506.00	2,650,744.00	-0.3%
2) Instruction - Related Services	2000-2999		4,854,493.00	4,012,380.00	-17.3%
3) Pupil Services	3000-3999		475,466.00	836,306.00	75.9%
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		537,603.00	498,798.00	-7.2%
8) Plant Services	8000-8999		826,571.00	524,130.00	-36.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,351,639.00	8,522,358.00	-8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			70,000.00	(63,058.00)	-190.1%
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%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			70,000.00	(63,058.00)	-190.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited			80,418.00	150,418.00	87.0%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,418.00	150,418.00	87.0%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,418.00	150,418.00	87.0%
2) Ending Balance, June 30 (E + F1e)			150,418.00	87,360.00	-41.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash			0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
Prepaid Items			0.00	0.00	0.0%
All Others			0.00	0.00	0.0%
b) Restricted			88,758.00	25,700.00	-71.0%
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
Other Commitments (by Resource/Object)			0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)			61,660.00	61,660.00	0.0%
Child Development Programs				61,660.00	
Child Development Programs			61,660.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	5,410.00	5,410.00
5350	Child Nutrition: CCFP Family Day Care Sponsor Admin	3,265.00	3,265.00
6130	Child Development: Center-Based Reserve Account	70,002.00	9,940.00
6131	Child Development: Resource & Referral Reserve Account	5,369.00	2,373.00
6132	Child Development: Alternative Payment Reserve Account	4,712.00	4,712.00
Total, Restricted Balance		88,758.00	25,700.00

Forest Reserve Fund 16

This fund exists to account separately for federal forest reserve funds received by offices of county superintendents for distribution to school districts and community college districts (*Education Code* Section 2300; *Government Code* Section 29484).

Account Object Code	2020/21 Original Budget	2020/21 45 Day Revise	2020/21 1stInterim Budget	2020/21 2ndInterim Budget	2020/21 Current Budget	2021/22 Proposed
Fund 16 - Forest Reserve Fund						
Starting Balance						
9700			39,793	39,793	39,793	39,793
Revenue						
8200 Federal Revenue	41,354	41,354	41,354	41,354	41,354	41,354
8600 Other Local Revenue	200	200	200	200	200	200
Total for Revenue accounts and Object 8000	41,554	41,554	41,554	41,554	41,554	41,554
Expense						
7200 Other Transfers Out	35,554	35,554	35,554	35,554	35,554	35,554
7600 Other Financing Uses	6,000	6,000	6,000	6,000	6,000	6,000
Total for Expense accounts and Object 7000	41,554	41,554	41,554	41,554	41,554	41,554
Ending Balance						
9700			39,793	39,793	39,793	
Total for Fund 16						
Starting Balance	0	0	39,793	39,793	39,793	39,793
Revenue	41,554	41,554	41,554	41,554	41,554	41,554
Expense	41,554	41,554	41,554	41,554	41,554	41,554
Ending Balance Acct Type	0	0	39,793	39,793	39,793	0
Calc Ending Balance	0	0	39,793	39,793	39,793	39,793

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	41,354.00	41,354.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200.00	200.00	0.0%
5) TOTAL, REVENUES			41,554.00	41,554.00	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	35,554.00	35,554.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			35,554.00	35,554.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,000.00	6,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,000.00	6,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,000.00)	(6,000.00)	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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	39,793.00	39,793.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,793.00	39,793.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,793.00	39,793.00	0.0%
2) Ending Balance, June 30 (E + F1e)			39,793.00	39,793.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	39,793.00	39,793.00	0.0%
Due to Districts & County Offices	0000	9780		39,793.00	
Due to Districts & County Offices	0000	9780	39,793.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	35,320.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			35,320.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			35,320.81		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Forest Reserve Funds		8260	41,354.00	41,354.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			41,354.00	41,354.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	200.00	200.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200.00	200.00	0.0%
TOTAL, REVENUES			41,554.00	41,554.00	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	35,554.00	35,554.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			35,554.00	35,554.00	0.0%
TOTAL, EXPENDITURES			35,554.00	35,554.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	6,000.00	6,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,000.00	6,000.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	41,354.00	41,354.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200.00	200.00	0.0%
5) TOTAL, REVENUES			41,554.00	41,554.00	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	35,554.00	35,554.00	0.0%
10) TOTAL, EXPENDITURES			35,554.00	35,554.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			6,000.00	6,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,000.00	6,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,000.00)	(6,000.00)	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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	39,793.00	39,793.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			39,793.00	39,793.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			39,793.00	39,793.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
			39,793.00	39,793.00	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	39,793.00	39,793.00	0.0%
	0000	9780		39,793.00	
	0000	9780	39,793.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

SPECIAL RESERVE FUND 17

The Special Reserve Fund for other than Capital Outlay Projects is used primarily to provide for the accumulation of General Fund money for general operating purposes (*Education Code Section 42840 – Amounts from this special reserve fund must first be transferred into the General Fund or other appropriate fund of the LEA before expenditures can be made*).

This fund is used to set aside funds for future purchases of large items such as copy machines, vehicles, equipment, software and hardware upgrades.

Account Object Code	2020/21 Original Budget	2020/21 45 Day Revise	2020/21 1stInterim Budget	2020/21 2ndInterim Budget	2020/21 Current Budget	2021/22 Proposed
Fund 17 - Spc.resrv.for Othr.th.cptl.prj						
Starting Balance						
9700	872,619	872,619	879,911	879,911	879,911	897,911
Revenue						
8600 Other Local Revenue	18,000	18,000	18,000	18,000	18,000	18,000
Ending Balance						
9700	890,619	890,619	897,911	897,911	897,911	
Total for Fund 17						
Starting Balance	872,619	872,619	879,911	879,911	879,911	897,911
Revenue	18,000	18,000	18,000	18,000	18,000	18,000
Ending Balance Acct Type	890,619	890,619	897,911	897,911	897,911	0
Calc Ending Balance	890,619	890,619	897,911	897,911	897,911	915,911

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	18,000.00	18,000.00	0.0%
5) TOTAL, REVENUES			18,000.00	18,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,000.00	18,000.00	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%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,000.00	18,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	879,911.00	897,911.00	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			879,911.00	897,911.00	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			879,911.00	897,911.00	2.0%
2) Ending Balance, June 30 (E + F1e)			897,911.00	915,911.00	2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	897,911.00	915,911.00	2.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	884,091.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			884,091.87		
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)			884,091.87		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	18,000.00	18,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,000.00	18,000.00	0.0%
TOTAL, REVENUES			18,000.00	18,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	18,000.00	18,000.00	0.0%
5) TOTAL, REVENUES			18,000.00	18,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			18,000.00	18,000.00	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%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,000.00	18,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	879,911.00	897,911.00	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			879,911.00	897,911.00	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			879,911.00	897,911.00	2.0%
2) Ending Balance, June 30 (E + F1e)			897,911.00	915,911.00	2.0%
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					
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	897,911.00	915,911.00	2.0%
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	2020-21 Estimated Actuals	2021-22 Budget
<hr/>		<hr/>	
Total, Restricted Balance		0.00	0.00
		<hr/>	

FOUNDATION FOR PRIVATE PURPOSE
TRUST FUND 73

This fund is used to account separately for gifts or bequests per *Education Code* Section 41031 that benefit individuals, private organizations, or other governments and under which neither principal nor income may be used for purposes that support the LEA's own programs.

This fund should be used when there is a formal trust agreement with the donor. Donations not covered by a formal trust agreement should be accounted for in the general fund. Amounts in the Foundation Private-Purpose Trust Fund shall be expended only for the specific purposes of the gift or bequest (*Education Code Section 41032*).

*This fund is used for scholarships for the CCOE
Agriculture Educational Foundation*

Fiscal06a

Comparative Object Summary

Account Object Code	2020/21 Original Budget	2020/21 45 Day Revise	2020/21 1stInterim Budget	2020/21 2ndInterim Budget	2020/21 Current Budget	2021/22 Proposed
Fund 73 - Foundation Trust Fund						
Starting Balance						
9700	67,271	67,271	67,346	67,346	67,346	70,346
Revenue						
8600 Other Local Revenue	3,000	3,000	3,000	3,000	3,000	3,000
Ending Balance						
9700	70,271	70,271	70,346	70,346	70,346	
Total for Fund 73						
Starting Balance	67,271	67,271	67,346	67,346	67,346	70,346
Revenue	3,000	3,000	3,000	3,000	3,000	3,000
Ending Balance Acct Type	70,271	70,271	70,346	70,346	70,346	0
Calc Ending Balance	70,271	70,271	70,346	70,346	70,346	73,346
Total for Org 001 - Colusa County Office of Education						
Starting Balance	4,680,832	4,680,832	5,502,533	5,502,533	5,502,533	5,209,314
Revenue	20,490,900	21,001,814	22,491,928	23,916,456	24,355,230	23,096,664
Expense	20,743,199	20,543,199	22,694,461	24,078,228	24,648,449	23,041,805
Ending Balance Acct Type	4,428,533	4,428,533	5,300,000	5,340,761	5,209,314	0
Calc Ending Balance	4,428,533	5,139,447	5,300,000	5,340,761	5,209,314	5,264,173

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	3,000.00	3,000.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		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, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,000.00	3,000.00	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%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,000.00	3,000.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	67,346.00	70,346.00	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,346.00	70,346.00	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			67,346.00	70,346.00	4.5%
2) Ending Net Position, June 30 (E + F1e)			70,346.00	73,346.00	4.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	70,346.00	73,346.00	4.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	68,049.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			68,049.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			68,049.54		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	500.00	500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,500.00	2,500.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	3,000.00	0.0%
TOTAL, REVENUES			3,000.00	3,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
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					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	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 EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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, EXPENSES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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%
OTHER SOURCES/USES					
SOURCES					
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 + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	3,000.00	3,000.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		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, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,000.00	3,000.00	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%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,000.00	3,000.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	67,346.00	70,346.00	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,346.00	70,346.00	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			67,346.00	70,346.00	4.5%
2) Ending Net Position, June 30 (E + F1e)			70,346.00	73,346.00	4.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	70,346.00	73,346.00	4.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	70,346.00	73,346.00
Total, Restricted Net Position		<u>70,346.00</u>	<u>73,346.00</u>

Criteria and Standards Report

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

A. STANDARD: Projected County Operations Grant average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	County Operations Grant ADA
3.0%	0 to 6,999
2.0%	7,000 to 59,999
1.0%	60,000 and over

County Office ADA (Form A, Estimated Funded ADA column, Line B5):

County Office County Operations Grant ADA Standard Percentage Level:

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

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

Fiscal Year	County Operations Grant Funded ADA			ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals			
Third Prior Year (2018-19)	4,389.73	4,422.26		N/A	Met
Second Prior Year (2019-20)	4,422.26	4,466.93		N/A	Met
First Prior Year (2020-21)	4,466.93	4,466.93		N/A	Met

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

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

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

DATA ENTRY: All data are extracted or calculated.

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

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2018-19)	12.98	19.89	4,422.26	0.00
Second Prior Year (2019-20)	10.67	16.23	4,466.93	0.00
First Prior Year (2020-21)	10.67	16.23	4,466.93	0.00
Historical Average:	11.44	17.45	4,452.04	0.00

County Office's County Operated Programs ADA Standard:

Budget Year (2021-22) (historical average plus 2%):	11.67	17.80	4,541.08	0.00
1st Subsequent Year (2022-23) (historical average plus 4%):	11.90	18.15	4,630.12	0.00
2nd Subsequent year (2023-24) (historical average plus 6%):	12.13	18.50	4,719.16	0.00

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2021-22)	5.00	16.10	4,466.93	0.00
1st Subsequent Year (2022-23)	5.00	16.10	4,466.93	0.00
2nd Subsequent Year (2023-24)	5.00	16.10	4,466.93	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: LCFF Revenue

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

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

NOTE: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Due to the full implementation of LCFF, gap funding is no longer applicable. Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

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

I. LCFF Funding	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
a. COE funded at Target LCFF				
a1. COE Operations Grant	1,359,750.00	1,467,373.00	1,503,764.00	1,550,531.00
a2. COE Alternative Education Grant	189,494.00	99,554.00	102,022.00	105,196.00
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)	1,549,244.00	1,566,927.00	1,605,786.00	1,655,727.00

II. County Operations Grant

Step 1 - Change in Population

a. ADA (Funded) (Form A, line B5 and Criterion 1B-2)	4,466.93	4,466.93	4,466.93	4,466.93
b. Prior Year ADA (Funded)		4,466.93	4,466.93	4,466.93
c. Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-a1 (At Target) or Section I-b (Hold Harmless), prior year column)	1,359,750.00	1,467,373.00	1,503,764.00
b1. COLA percentage (if COE is at target)	5.07%	2.48%	3.11%
b2. COLA amount (proxy for purposes of this criterion)	68,939.33	36,390.85	46,767.06
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	68,939.33	36,390.85	46,767.06
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	5.07%	2.48%	3.11%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	5.07%	2.48%	3.11%
b. LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	93.65%	93.65%	93.65%
c. Weighted Percent change (Step 3a x Step 3b)	4.75%	2.32%	2.91%

III. Alternative Education Grant

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	10.67	5.00	5.00	5.00
b. Prior Year ADA (Funded)		10.67	5.00	5.00
c. Difference (Step 1a minus Step 1b)		(5.67)	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-53.14%	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)	189,494.00	99,554.00	102,022.00
b1. COLA percentage (if COE is at target) (Section II-Step 2b1)	5.07%	2.48%	3.11%
b2. COLA amount (proxy for purposes of this criterion)	9,607.35	2,468.94	3,172.88
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	9,607.35	2,468.94	3,172.88
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	5.07%	2.48%	3.11%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	-48.07%	2.48%	3.11%
b. LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	6.35%	6.35%	6.35%
c. Weighted Percent change (Step 3a x Step 3b)	-3.05%	0.16%	0.20%

IV. Charter Funded County Program

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, line C3f)	0.00	0.00		
b. Prior Year ADA (Funded)		0.00	0.00	0.00
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

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

Step 3 - Weighted Change in Population and Funding Level

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

V. Weighted Change

a. Total weighted percent change (Step 3c in sections II, III and IV)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	1.70%	2.48%	3.11%

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

0.70% to 2.70%	1.48% to 3.48%	2.11% to 4.11%
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2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid

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

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

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected local property taxes (Form 01, Objects 8021 - 8089)	496,637.00	496,637.00	496,637.00	496,637.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		N/A	N/A	N/A

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

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

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	2,620,055.00	2,637,738.00	2,697,351.00	2,781,239.00
County Office's Projected Change in LCFF Revenue:		0.67%	2.26%	3.11%
Standard:		0.70% to 2.70%	1.48% to 3.48%	2.11% to 4.11%
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)

ADA decreased by 50% in FY 21-22.

3. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. County Office's Change in Funding Level (Criterion 2C):	0.67%	2.26%	3.11%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-4.33% to 5.67%	-2.74% to 7.26%	-1.89% to 8.11%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2020-21)	11,995,946.00		
Budget Year (2021-22)	12,882,675.00	7.39%	Not Met
1st Subsequent Year (2022-23)	12,889,281.00	0.05%	Met
2nd Subsequent Year (2023-24)	13,125,266.00	1.83%	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)

New positions were added.

4. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. County Office's Change in Funding Level (Criterion 2C):	0.67%	2.26%	3.11%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.33% to 10.67%	-7.74% to 12.26%	-6.89% to 13.11%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.33% to 5.67%	-2.74% to 7.26%	-1.89% to 8.11%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)

First Prior Year (2020-21)	2,524,729.00		
Budget Year (2021-22)	2,074,252.00	-17.84%	Yes
1st Subsequent Year (2022-23)	1,340,671.00	-35.37%	Yes
2nd Subsequent Year (2023-24)	1,340,671.00	0.00%	No

Explanation:
(required if Yes)

In 20-21 CCOE spent two years' of revenue of a three-year federal literacy grant. In 21-22 the final \$750,000 federal literacy grant is budgeted, therefore 22-23 reflects the reduction.

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

First Prior Year (2020-21)	4,374,735.00		
Budget Year (2021-22)	4,243,060.00	-3.01%	No
1st Subsequent Year (2022-23)	4,113,932.00	-3.04%	Yes
2nd Subsequent Year (2023-24)	4,113,932.00	0.00%	No

Explanation:
(required if Yes)

ELO funds expended in 21-22.

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

First Prior Year (2020-21)	5,086,728.00		
Budget Year (2021-22)	5,347,109.00	5.12%	No
1st Subsequent Year (2022-23)	5,689,750.00	6.41%	No
2nd Subsequent Year (2023-24)	5,875,581.00	3.27%	No

Explanation:
(required if Yes)

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

First Prior Year (2020-21)	1,198,034.00		
Budget Year (2021-22)	785,316.00	-34.45%	Yes
1st Subsequent Year (2022-23)	510,756.00	-34.96%	Yes
2nd Subsequent Year (2023-24)	510,756.00	0.00%	No

Explanation:
(required if Yes)

COVID funds plus two years of literacy grant were recorded in 20-21. In 21-22 was the final year of literacy grant.

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

First Prior Year (2020-21)	1,914,285.00		
Budget Year (2021-22)	979,141.00	-48.85%	Yes
1st Subsequent Year (2022-23)	870,508.00	-11.09%	Yes
2nd Subsequent Year (2023-24)	870,508.00	0.00%	No

Explanation:
(required if Yes)

COVID funds plus two years of literacy grant were recorded in 20-21. In 21-22 was the final year of literacy grant.

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

DATA ENTRY: All data are extracted or calculated.

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

First Prior Year (2020-21)	11,986,192.00		
Budget Year (2021-22)	11,664,421.00	-2.68%	Met
1st Subsequent Year (2022-23)	11,144,353.00	-4.46%	Met
2nd Subsequent Year (2023-24)	11,330,184.00	1.67%	Met

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

First Prior Year (2020-21)	3,112,319.00		
Budget Year (2021-22)	1,764,457.00	-43.31%	Not Met
1st Subsequent Year (2022-23)	1,381,264.00	-21.72%	Not Met
2nd Subsequent Year (2023-24)	1,381,264.00	0.00%	Met

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

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

- 1a. STANDARD MET - Projected other operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 4B
if NOT met)

Explanation:

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

Explanation:

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

- 1b. STANDARD 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)

COVID funds plus two years of literacy grant were recorded in 20-21. In 21-22 was the final year of literacy grant.

Explanation:

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

COVID funds plus two years of literacy grant were recorded in 20-21. In 21-22 was the final year of literacy grant.

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	2,614,737.00	78,442.11	171,540.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
	Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available 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 (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	540,766.00	607,108.00	744,290.00
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)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	540,766.00	607,108.00	744,290.00
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	10,815,325.84	12,142,146.38	14,885,806.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	10,815,325.84	12,142,146.38	14,885,806.00
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	5.0%	5.0%	5.0%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.7%	1.7%	1.7%

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	692,590.98	2,178,251.21	N/A	Met
Second Prior Year (2019-20)	447,344.15	2,137,158.56	N/A	Met
First Prior Year (2020-21)	92,274.00	2,446,213.00	N/A	Met
Budget Year (2021-22) (Information only)	96,917.00	2,614,737.00		

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

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

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

Explanation:
(required if NOT met)

7. CRITERION: Fund Balance

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

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

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:

County Office's Fund Balance Standard Percentage Level:

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

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223):	0.00		

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

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance ³ (Form 01, Line F1e, Unrestricted Column)	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals	
Third Prior Year (2018-19)	2,596,242.00	2,782,204.03	N/A
Second Prior Year (2019-20)	2,963,121.00	3,474,795.01	N/A
First Prior Year (2020-21)	3,696,035.00	3,922,140.00	N/A
Budget Year (2021-22) (Information only)	4,014,414.00		

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.

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	14,205,580	13,783,605	14,024,937
County Office's Reserve Standard Percentage Level:	4%	4%	4%

8A. Calculating the County Office's Reserve Standard

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	14,205,580.00	13,783,605.00	14,024,937.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	14,205,580.00	13,783,605.00	14,024,937.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line A3 times Line A4)	568,223.20	551,344.20	560,997.48
6. Reserve Standard - by Amount (From percentage level chart above)	316,000.00	316,000.00	316,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	568,223.20	551,344.20	560,997.48

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

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

Reserve Amounts

(Unrestricted resources 0000-1999 except lines 4, 8, and 9):

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	710,279.00	689,180.00	701,247.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
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)	710,279.00	689,180.00	701,247.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	5.00%	5.00%	5.00%
County Office's Reserve Standard (Section 8A, Line 7):	568,223.20	551,344.20	560,997.48
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?

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

County Office's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2020-21)	(348,031.00)			
Budget Year (2021-22)	(171,540.00)	(176,491.00)	-50.7%	Not Met
1st Subsequent Year (2022-23)	(165,052.00)	(6,488.00)	-3.8%	Met
2nd Subsequent Year (2023-24)	(152,120.00)	(12,932.00)	-7.8%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2020-21)	6,000.00			
Budget Year (2021-22)	6,000.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	6,000.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	6,000.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

In 20-21 CCOE anticipated contributing \$200,000 to our food service program. We anticipate in closing FY20-21 and future years will be much less.

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

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)

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		0000 Resource		105,000

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
TOTAL:				105,000

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

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2020-21)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Members of ECCOE bargaining unit with 20 or more years at CCOE will have \$50,000 maximum towards health benefits from age 55 to 65. Members must be 55 to retire with this benefit.

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

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

	Self-Insurance Fund	Government Fund
	0	0

4. OPEB Liabilities

a. Total OPEB liability	425,555.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	425,555.00
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.	Apr 16, 2020

5. OPEB Contributions

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	10,000.00	10,000.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	10,000.00	10,000.00	0.00
d. Number of retirees receiving OPEB benefits	1	1	0

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:

NVSIG is JPA for Worker's Compensation. Claims after 1995 are covered by Protected Insurance Program for Schools (PIPS).
--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	45.9	55.0	55.0	55.0

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.

21-22 Negotiations are in progress. In 21-22 CCOE is now including unrepresented certificated staff in our FTE totals for more accuracy moving forward.

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date: End Date:

4. Salary settlement:

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

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

No	No	No
----	----	----

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

45,000

6. Amount included for any tentative salary schedule increases

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	10,000	0	0

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
454,023	454,023	454,023
Hard CAP	Hard CAP	Hard CAP
1.0%	0.0%	0.0%

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		
----	--	--

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
69,081	63,646	61,370
1.5%	1.5%	1.5%

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	No	No
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) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	57.5	100.0	100.0	100.0

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

21-22 negotiations have not begun. In our FTE totals for FY 21-22, we are now including unrepresented classified for more accuracy moving forward

Negotiations Settled

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

[]

3. Period covered by the agreement:

Begin Date:

[]

End Date:

[]

4. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[]

Negotiations Not Settled

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

24,477

6. Amount included for any tentative salary schedule increases

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	50,000		

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
475,530	475,530	475,530
Hard CAP	Hard CAP	Hard CAP
1.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
78,927	58,914	58,927
1.5%	1.5%	1.5%

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	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) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	10.0	13.0	13.0	13.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

21-22 negotiations are in progress. In 21-22 CCOE is now including unrepresented certificated staff in our FTE totals for more accuracy moving forward.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No
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

16,994

4. Amount included for any tentative salary schedule increases

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Amount included for any tentative salary schedule increases	40,000		

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	124,365	124,365	124,365
Percent of H&W cost paid by employer	Hard CAP	Hard CAP	Hard CAP
Percent projected change in H&W cost over prior year	1.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	25,315	11,168	10,916
Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 09, 2021

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?

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

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

- A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?

- A5. Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Does the county office have any reports that indicate fiscal distress?
(If Yes, provide copies to CDE)

- A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of County Office Budget Criteria and Standards Review

SACS2021 Financial Reporting Software - 2021.1.0
5/24/2021 2:28:23 PM

06-10066-0000000

July 1 Budget
2020-21 Estimated Actuals
Technical Review Checks

Colusa County Office of Education

Colusa 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

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

ACCOUNT						RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB			

01	6520	0	0000	0000	9791	6520	9791	11,160.00
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Explanation: Due to COVID CDE allowed for carryover from 19-20.

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	FUNCTION	VALUE
01	6500	2490	-59,216.00

Explanation: CCOE has budgeted transfers between resources in SP ED. Actual expenditures will not be charged to function 2490.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021 Financial Reporting Software - 2021.1.0
5/24/2021 2:28:58 PM

06-10066-0000000

July 1 Budget
2021-22 Budget
Technical Review Checks

Colusa County Office of Education

Colusa 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

GENERAL LEDGER CHECKS

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

EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>FUNCTION</u>	<u>VALUE</u>
01	3327	2490	-3,769.00

Explanation:CCOE has budgeted transfers between SP ED resources. Actual expenditures will not be recorded in fuction 2490.

01	6546	2490	-18,269.00
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Explanation:CCOE has budgeted transfer between resources in SP ED. Actual expenditures will not be coded to function 2490.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.