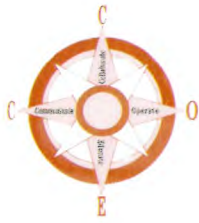


# COLUSA COUNTY OFFICE OF EDUCATION 2022-23 Adopted Budget



## 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 15, 2022

To: Colusa County Board of Education

From: Michael West

Subject: 2022-23 Budget

Attached you will find a copy of the budget for the 2022-23 fiscal year beginning July 1, 2022, for your review and approval. As we emerge from two years of lockdowns, new and ever-changing regulations, and multiple starts and stops 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 2022 budget proposal.

In the Governor's May Revision, the state now has projected total funding of \$128.3 billion for all K-12 education programs in 2022-23, the highest level of funding in California's history. This includes a 6.56% cost-of-living-adjustment (COLA) for the Local Control Funding Formula (LCFF), as well as many other targeted funding increases, including special education, and universal free meals for all students.

These increases in funding help to offset the County Office's cost to do business, including increases of more than two percent in employer paid retirement contributions, as well as inflationary increases of 7.9% from a year ago as measured by the Consumer Price Index (CPI) as of April 2022. Energy prices alone have jumped 34.2% in the past year, largely the result of an increase in the price of gasoline.

In 2022-23, the Colusa County Office of Education anticipates the possibility of a large one-time purchase, the 5th Street Office, which will result in deficit spending this year, but we project a return to surplus budgeting in the years thereafter. In this sustained effort, 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.

## TABLE OF CONTENTS

|   |     |
|---|-----|
| COE Certification (Form CB/CC) .....                  | 4   |
| Average Daily Attendance-Form A .....                 | 9   |
| General Fund 01 Assumptions and Forms.....            | 11  |
| Multi Year Projection (MYP) for General Fund 01 ..... | 36  |
| Adult Education Fund 11 .....                         | 50  |
| Child Development Fund 12.....                        | 59  |
| Forest Reserve Fund 16 .....                          | 68  |
| Special Reserve Fund 17 .....                         | 74  |
| Foundation for Private Purpose Trust Fund 73 .....    | 80  |
| Criteria and Standards Report .....                   | 88  |
| Technical Review Checks.....                          | 117 |
| Budget Glossary.....                                  | 125 |

COE Certification Forms CB & CC

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

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

Public Hearing:

Adoption Date: June 15, 2022

Place: CCOE Board Room

Signed: \_\_\_\_\_

Date: June 14, 2022

Clerk/Secretary of  
the County Board

Time: 04:00 PM

(Original signature  
required)

Contact person for additional information on the budget reports:

Name: Aaron Heinz

Title: Deputy Superintendent of  
Admin Services

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 Heniz

CBO's Title: Deputy Superintendent of  
Admin Services

CBO's  
Telephone: \_\_\_\_\_

**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         |            |
| <b>SUPPLEMENTAL INFORMATION</b>             |   |   | <b>No</b> | <b>Yes</b> |
| S1  | Contingent Liabilities                        | Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?   | X         |            |
| S2  | Using One-time Revenues to Fund Ongoing Exps. | Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?  | X         |            |
| S3  | Using Ongoing Revenues to Fund One-time Exps. | Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?   | X         |            |
| S4  | Contingent Revenues                           | Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?                 | X         |            |
| S5  | Contributions                                 | Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?  |           | X          |
| <b>SUPPLEMENTAL INFORMATION (continued)</b> |   |   | <b>No</b> | <b>Yes</b> |
| S6  | Long-term Commitments                         | Does the county office have long-term (multiyear) commitments or debt agreements?<br><br>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?           |           | X          |
|   |   |   | X         |            |
| S7a   | Postemployment Benefits Other than Pensions   | Does the county office provide postemployment benefits other than pensions (OPEB)?<br><br>• If yes, are they lifetime benefits?<br>• If yes, do benefits continue beyond age 65?<br>• If yes, are benefits funded by pay-as-you-go? |           | 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:<br><br>• Certificated? (Section S8A, Line 1)  | X         |            |

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public Instruction:

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

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

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

\_\_\_\_\_ 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

Date of Meeting: Jun 15, 2022

\_\_\_\_\_ Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

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

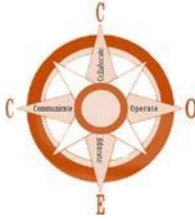


AVERAGE DAILY ATTENDANCE (ADA)

| Description  | 2021-22 Estimated Actuals |            |            | 2022-23 Budget    |                      |                      |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
|  | P-2 ADA                   | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| <b>B. COUNTY OFFICE OF EDUCATION</b>   |                           |            |            |                   |                      |                      |
| <b>1. County Program Alternative Education Grant ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Group Home and Institution Pupils  |                           |            |            |                   |                      |                      |
| b. Juvenile Halls, Homes, and Camps  |                           |            |            |                   |                      |                      |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]                      | 9.10                      | 9.10       | 9.10       | 10.00             | 10.00                | 10.00                |
| <b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>                               | 9.10                      | 9.10       | 9.10       | 10.00             | 10.00                | 10.00                |
| <b>2. District Funded County Program ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Community Schools  |                           |            |            |                   |                      |                      |
| b. Special Education-Special Day Class   | 13.49                     | 13.49      | 13.49      | 13.49             | 13.49                | 13.49                |
| c. Special Education-NPS/LCI   | .63                       | .63        | .63        | .63               | .63                  | .63                  |
| d. Special Education Extended Year   |                           |            |            |                   |                      |                      |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools |                           |            |            |                   |                      |                      |
| f. County School Tuition Fund(Out of State Tuition) [EC 2000 and 46380]  |                           |            |            |                   |                      |                      |
| <b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>                                     | 14.12                     | 14.12      | 14.12      | 14.12             | 14.12                | 14.12                |
| <b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>   | 23.22                     | 23.22      | 23.22      | 24.12             | 24.12                | 24.12                |
| <b>4. Adults in Correctional Facilities</b>  | .08                       | .08        | .08        | .08               | .08                  | .08                  |
| <b>5. County Operations Grant ADA</b>  | 4,466.93                  | 4,466.93   | 4,466.93   | 4,466.93          | 4,466.93             | 4,466.93             |
| <b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>                                |                           |            |            |                   |                      |                      |

COUNTY SERVICE FUND - General Fund 01

# General Fund Financial Assumptions Budget 2022-23



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 Budget for the year 2022-23.

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 funding made available by 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 2021-22 Estimated Actuals in Columns A-C and the Proposed 2022-23 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.

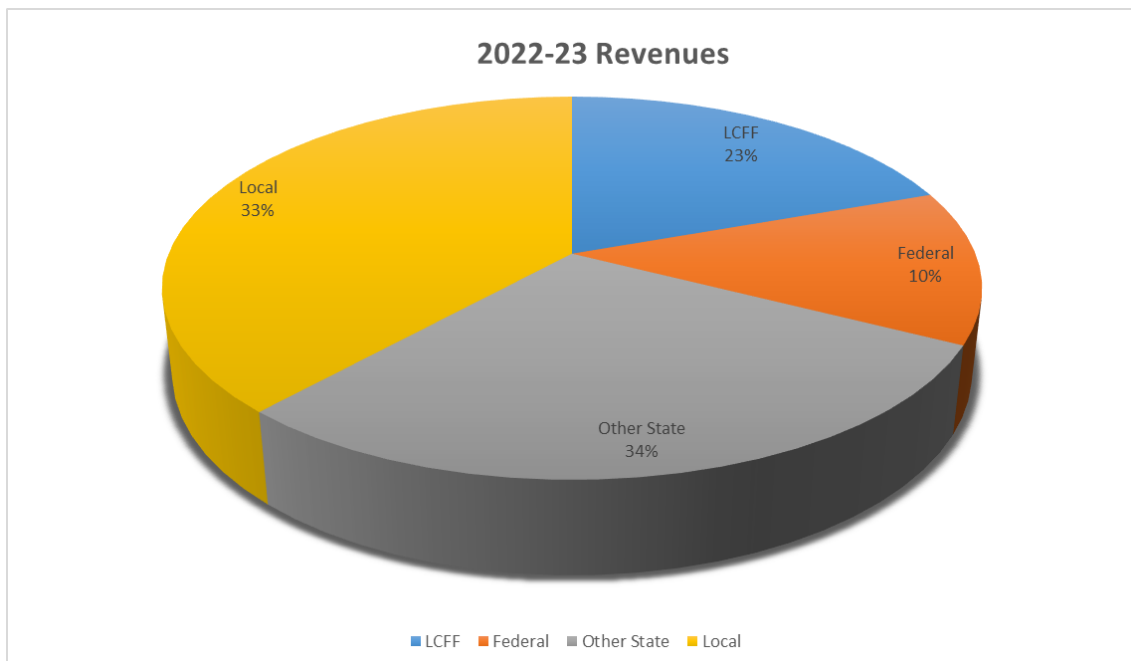
Multi-year projections assume a modest cost of living increase based on the School Services Dashboard and reflect any known changes to funding or expenditures for the future two years. Salary increases for step and column are included in these projections.

Looking ahead to 2022-23 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 is making a concerted effort to reduce organizational costs to better prepare for lean economic times, all revolving around the belief that the students we help educate today are our future tomorrow.

## General Fund Revenue

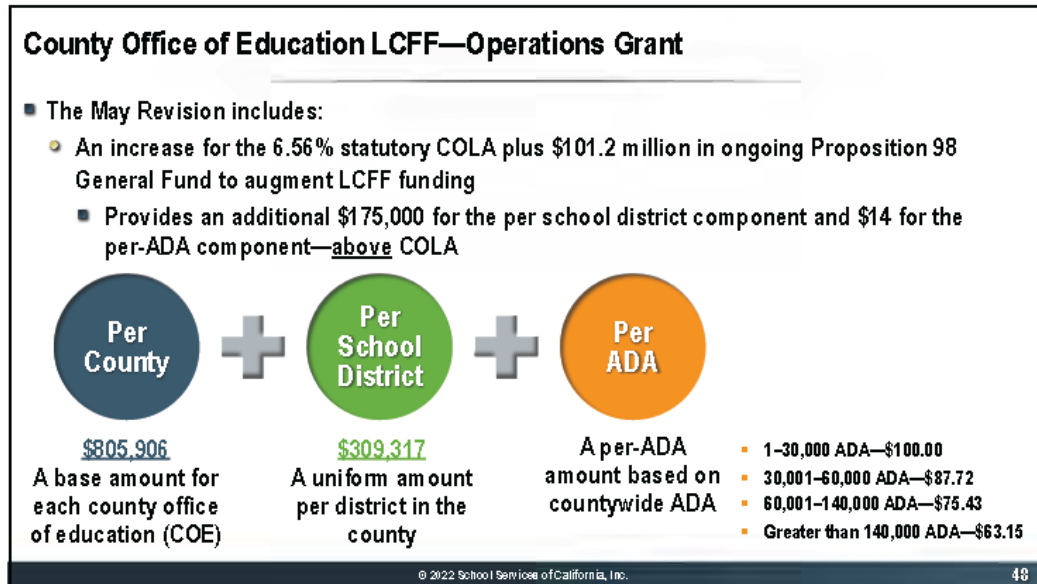
Revenue is generated by various State, Federal, and Local sources as well as transfers from other funds within the County Office.

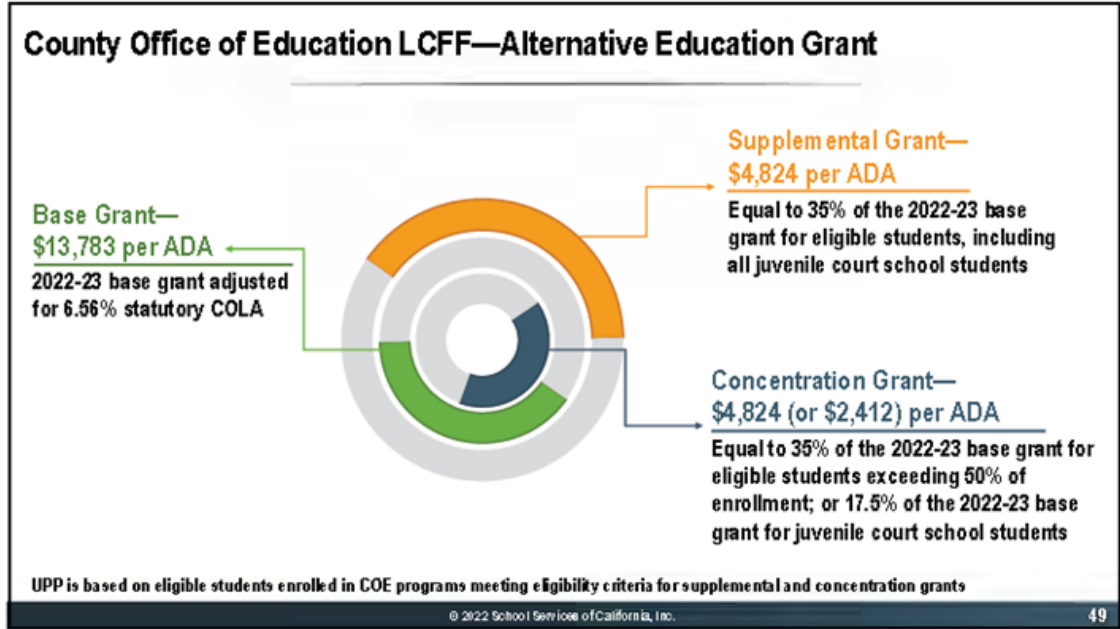
Enrollment projections are based on historical trends adjusted for any known information on current population.



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 23% of the general fund revenue. From the School Services of California's May revision workshop, the following slides show the major changes to LCFF funding for County Offices:

## 2022 May Revision Workshop





© 2022 School Services of California Inc.

## 2022 May Revision Workshop

### County Office of Education—Additional LCFF Funding

Local Control and Accountability Plan (LCAP) Support (increased by COLA each year)

\$22,203 × Per School District OR \$94,999  
Minimum of

Differentiated Assistance Support

- For school districts identified as needing differentiated assistance—\$200,000 +
  - Small (2,499 or less ADA)—\$100,000
  - Medium (2,500-9,999 ADA)—\$200,000
  - Large (10,000 or more ADA)—\$300,000
  - Multiplied by three-year average (current and prior two years) of school districts, by size, on the LCFF assistance status report
- And, new with the May Revision, for charter schools identified as needing differentiated assistance
  - \$100,000 multiplied by the three-year average (starts with one year in 2022-23, average of two years in 2023-24, and then three years in 2024-25) of charter schools on the LCFF assistance status report

© 2022 School Services of California, Inc.

50

Federal Revenue comprises 10% of the general fund revenue. Federal revenues are projected to decrease by \$607,526 since 2021-22. This

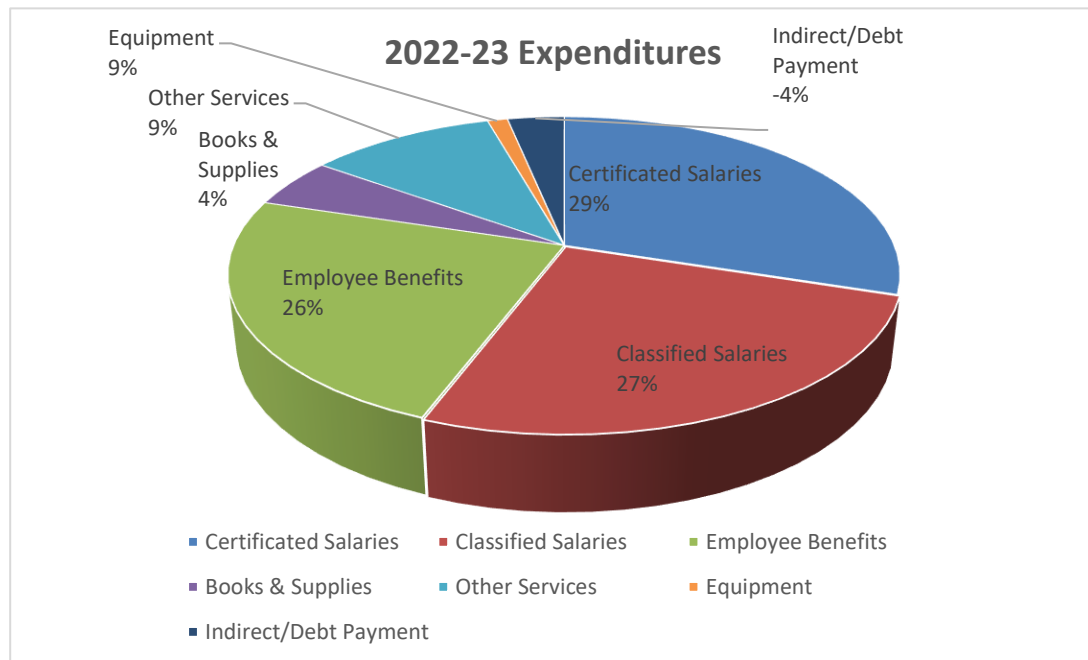
decrease is due to our three-year IAL grant coming to an end.

State Revenue is 34% of the general fund revenue. State revenues are projected to increase by \$290,056 since 2021-22. This increase is due one time funds for the Educator Effectiveness Block grant, the ELO grant and Foster Youth.

Local Revenue makes up 33% of the general fund revenue. Local revenues are projected to decrease by \$351,418 since 2021-22. This decrease is due to a reduction of Special Education excess costs.

## General Fund Expenditures

The 2022-23 expenditures in the general fund are projected to increase from 2021-22. Much of the increase is attributed to Special Education additional staff, a possible office building purchase, and other additional grant funding expenditures.



### Salaries and Benefits

Certificated salaries are 29% of all general fund expenditures. This amount has decreased by \$128,847 from 2021-22 due a decrease in Special Education costs and the ending of our three-year IAL grant.



Classified salaries make up 27% of all expenditures. Classified salaries have increased \$214,538 since 2021-22. The increase is due to the addition of a position to Administrative Services and an increase in funding from the CalHope grant and Special Education positions added.

Employer paid benefit costs are 26% of all expenditures. The benefit costs have increased \$125,414 compared to 2021-22 as a result of the corresponding salary increases as well as an increased benefits cap. Continuing increases in STRS and PERS employer paid rates, and statutory benefit rate increases are additional drivers of these rising costs.

Books and Supplies total 4% of all expenditures. The overall decrease in program budgets for supplies is \$303,488 less compared to 2021-22. This decrease is primarily due to the ending of our three-year IAL grant.

Services and Other Operating Expenses are 9% of all expenditures. Budgets for services and other operating expenditures are projected to increase by \$49,612 compared to 2021-22. The majority of this increase is due to increased expenditures in Special Education and the Tobacco Law Enforcement Grant Program.

Equipment – Capital Outlay is 9% of all expenditures. From 2021-22 this budget has increased by \$1,260,000 primarily due to the possible purchase of the Fifth Street Office building.

| <b>Possible 5th Street Office Purchase</b> |              |
|--|--------------|
|  |              |
| <b>Lease Amounts</b>                       |              |
| Monthly Rent                               | \$ 10,163    |
| Yearly Rent (x12)                          | \$ 121,956   |
| 10 years Rent                              | \$ 1,219,560 |
|  |              |
| <b>Purchase Appraisals</b>                 |              |
| 345 5th Street                             | \$ 930,000   |
| 430 Oak Street                             | \$ 285,000   |
|  | \$ 1,215,000 |
|  |              |

Other Outgo Indirect Costs & Debt Payments reduced expenditures by 4%.

### The Indirect Cost Rate (ICR)

ICR for the budget year 2022-23 is 7.97%.

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 2022-23 are as follows:

- **Special Education / First 5** – Not to exceed 7.00%
- **Children Services** – Not to exceed 7.25%
- **Ed. SVS** – Not to exceed 7.97%
- **Food Services** – Not to exceed 5.35%
- **IAL Services** – Not to exceed 7.97% (Grant ends September 30, 2022)

### Fund Balance

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

The County Office is budgeted to spend more than it will receive in 2022-23 in the amount of \$402,274 due to the possible purchase of the Fifth Street Office building. The Multiyear Projection (MYP) projects a surplus during fiscal year 2023-24 in the amount of \$531,849, and a surplus in 2024-25 of \$647,401.

The most significant fiscal concern the County Office has is the cap on LCFF growth competing with fixed costs such as step and column, and PERS and STRS costs, which are growing at a minimum pace estimated at 2% for PERS and 2% for STRS in 2022-23. 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<br>Object Code                                    | 2021/22<br>Original<br>Budget | 2021/22<br>1stInterim<br>Budget | 2021/22<br>2ndInterim<br>Budget | 2021/22<br>Current<br>Budget | 2022/23<br>Proposed |
|---|-------------------------------|---------------------------------|---------------------------------|------------------------------|---------------------|
| <b>Fund 01 - General Fund/county Sch.srv.fd</b>           |                               |                                 |                                 |                              |                     |
| <b>Starting Balance</b>                                   |                               |                                 |                                 |                              |                     |
| 9700  | 4,024,914                     | 4,428,391                       | 4,428,391                       | 4,428,391                    | 4,469,394           |
| <b>Revenue</b>  |                               |                                 |                                 |                              |                     |
| 8000 LCFF/Property Taxes                                  | 2,632,076                     | 2,632,076                       | 2,632,076                       | 2,625,384                    | 3,612,124           |
| 8100 Federal Revenue                                      | 1,118,585                     | 1,127,562                       | 1,127,562                       | 1,155,062                    | 1,255,687           |
| 8200 Federal Revenue                                      | 955,667                       | 1,033,847                       | 1,042,242                       | 1,028,017                    | 306,591             |
| 8300 Other State Revenue                                  | 2,845,565                     | 3,213,153                       | 3,213,153                       | 3,232,512                    | 3,677,987           |
| 8500 Other State Revenue                                  | 1,397,495                     | 1,780,009                       | 1,836,934                       | 2,000,961                    | 1,662,156           |
| 8600 Other Local Revenue                                  | 760,314                       | 658,040                         | 795,150                         | 1,114,124                    | 757,100             |
| 8700 Other Local Revenue                                  | 4,586,795                     | 4,674,334                       | 4,674,334                       | 4,120,619                    | 4,360,966           |
| 8900 Other Sources  | 6,000                         | 6,000                           | 309,360                         | 309,360                      | 606,000             |
| <b>Total for Revenue<br/>accounts and Object<br/>8000</b> | <b>14,302,497</b>             | <b>15,125,021</b>               | <b>15,630,811</b>               | <b>15,586,039</b>            | <b>16,238,611</b>   |
| <b>Expense</b>  |                               |                                 |                                 |                              |                     |
| 1100 Teacher Salaries                                     | 2,497,210                     | 2,590,256                       | 2,600,256                       | 2,531,327                    | 2,599,034           |
| 1200 Certificated Pupil Support Sal                       | 1,390,162                     | 1,594,047                       | 1,594,047                       | 1,584,711                    | 1,483,148           |
| 1300 Cert.Superivisors /Admin. Sal                        | 716,371                       | 696,113                         | 709,613                         | 786,448                      | 666,604             |
| 1900 Other Certificated                                   | 110,798                       | 92,066                          | 92,066                          | 110,288                      | 118,349             |
| <b>Total for Object 1000</b>                              | <b>4,714,541</b>              | <b>4,972,482</b>                | <b>4,995,982</b>                | <b>5,012,774</b>             | <b>4,867,135</b>    |
| 2100 Para Educator Salaries                               | 1,467,251                     | 1,560,204                       | 1,560,204                       | 1,372,061                    | 1,605,795           |
| 2200 Classified Support                                   | 727,104                       | 746,441                         | 746,441                         | 768,852                      | 816,247             |
| 2300 Classified Supervisors /Admin.                       | 685,509                       | 699,288                         | 699,288                         | 712,690                      | 799,699             |
| 2400 Clerical/Office Salaries                             | 965,064                       | 1,033,891                       | 1,043,891                       | 1,030,215                    | 1,069,526           |
| 2900 Other Classified Salaries                            | 355,770                       | 283,125                         | 287,225                         | 302,471                      | 260,320             |
| <b>Total for Object 2000</b>                              | <b>4,200,698</b>              | <b>4,322,949</b>                | <b>4,337,049</b>                | <b>4,186,289</b>             | <b>4,551,587</b>    |
| 3100 STRS State Teachers Retirement                       | 1,142,866                     | 1,195,001                       | 1,197,876                       | 1,188,832                    | 1,235,018           |
| 3200 PERS Public Employees Retiremt                       | 991,115                       | 1,067,053                       | 1,067,427                       | 1,026,162                    | 1,174,230           |
| 3300 Social Security/Medicare                             | 388,093                       | 417,187                         | 417,509                         | 401,092                      | 420,295             |
| 3400 Health & Welfare Insurance                           | 1,053,918                     | 1,170,185                       | 1,171,255                       | 1,101,656                    | 1,171,976           |

Selection Grouped by Object, Filtered by User Permissions, (Org = 1, Online Status = N, Ending Date = 6/30/2022, 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<br>Object Code                                      | 2021/22<br>Original<br>Budget | 2021/22<br>1stInterim<br>Budget | 2021/22<br>2ndInterim<br>Budget | 2021/22<br>Current<br>Budget | 2022/23<br>Proposed |
|---|-------------------------------|---------------------------------|---------------------------------|------------------------------|---------------------|
| <b>Fund 01 - General Fund/county Sch.srv.fd (continued)</b> |                               |                                 |                                 |                              |                     |
| <b>Expense (continued)</b>                                  |                               |                                 |                                 |                              |                     |
| 3500 State Unemployment Insurance                           | 115,734                       | 59,025                          | 59,101                          | 59,453                       | 43,764              |
| 3600 Workers Compensation                                   | 265,710                       | 256,676                         | 257,098                         | 251,467                      | 256,297             |
| 3700 Retiree Benefits                                       | 10,000                        | 15,900                          | 15,900                          | 12,950                       | 10,000              |
| <b>Total for Object 3000</b>                                | <b>3,967,436</b>              | <b>4,181,027</b>                | <b>4,186,166</b>                | <b>4,041,612</b>             | <b>4,311,580</b>    |
| 4300 Materials and Supplies                                 | 490,099                       | 528,527                         | 577,931                         | 605,761                      | 416,411             |
| 4400 Noncapitalized Equipment                               | 220,538                       | 224,070                         | 242,395                         | 248,714                      | 90,013              |
| 4700 Food   | 74,679                        | 74,679                          | 74,679                          | 74,679                       | 85,093              |
| <b>Total for Object 4000</b>                                | <b>785,316</b>                | <b>827,276</b>                  | <b>895,005</b>                  | <b>929,154</b>               | <b>591,517</b>      |
| 5100 Sub-Agreements   |                               |                                 |                                 |                              | 170,000             |
| 5200 Travel/Conference                                      | 139,440                       | 135,765                         | 155,765                         | 164,965                      | 148,661             |
| 5300 Dues/Memberships                                       | 38,172                        | 53,574                          | 53,574                          | 49,346                       | 48,674              |
| 5400 Property/Liab.Insurance                                | 115,000                       | 130,820                         | 130,820                         | 122,910                      | 150,000             |
| 5500 Utilities  | 116,586                       | 141,189                         | 141,189                         | 141,189                      | 141,189             |
| 5600 Rentals, Leases and Repairs                            | 116,181                       | 124,507                         | 124,639                         | 128,410                      | 129,962             |
| 5700 Direct Costs Transfers                                 | 621,093-                      | 621,093-                        | 628,030-                        | 738,530-                     | 583,851-            |
| 5800 Consulting Serv/operating Exp                          | 889,583                       | 1,261,440                       | 1,301,561                       | 1,775,303                    | 1,158,272           |
| 5900 Communications   | 185,272                       | 151,543                         | 151,543                         | 152,727                      | 117,766             |
| <b>Total for Object 5000</b>                                | <b>979,141</b>                | <b>1,377,745</b>                | <b>1,431,061</b>                | <b>1,796,320</b>             | <b>1,480,673</b>    |
| 6100 Land Improvements                                      | 30,000                        |                                 | 125,000                         | 125,000                      |                     |
| 6200 New Building/Improvement of                            |                               |                                 |                                 |                              | 1,300,000           |
| 6400 Equipment  | 38,302                        | 30,186                          | 46,187                          | 50,930                       | 130,486             |
| <b>Total for Object 6000</b>                                | <b>68,302</b>                 | <b>30,186</b>                   | <b>171,187</b>                  | <b>175,930</b>               | <b>1,430,486</b>    |
| 7200 Other Transfers Out                                    |                               | 9,700                           | 29,700                          | 29,700                       | 29,700              |
| 7300 Direct Support/indirect Costs                          | 509,854-                      | 546,192-                        | 621,269-                        | 626,743-                     | 621,793-            |
| <b>Total for Object 7000</b>                                | <b>509,854-</b>               | <b>536,492-</b>                 | <b>591,569-</b>                 | <b>597,043-</b>              | <b>592,093-</b>     |
| <b>Total for Expense accounts</b>                           | <b>14,205,580</b>             | <b>15,175,173</b>               | <b>15,424,881</b>               | <b>15,545,036</b>            | <b>16,640,885</b>   |

| Account<br>Object Code                                      | 2021/22<br>Original<br>Budget | 2021/22<br>1stInterim<br>Budget | 2021/22<br>2ndInterim<br>Budget | 2021/22<br>Current<br>Budget | 2022/23<br>Proposed |
|---|-------------------------------|---------------------------------|---------------------------------|------------------------------|---------------------|
| <b>Fund 01 - General Fund/county Sch.srv.fd (continued)</b> |                               |                                 |                                 |                              |                     |
| <b>Ending Balance</b>                                       |                               |                                 |                                 |                              |                     |
| 9700  | 4,121,831                     | 4,378,239                       | 4,634,321                       | 4,469,394                    |                     |
| <b>Total for Fund 01</b>                                    |                               |                                 |                                 |                              |                     |
| Starting Balance  | 4,024,914                     | 4,428,391                       | 4,428,391                       | 4,428,391                    | 4,469,394           |
| Revenue   | 14,302,497                    | 15,125,021                      | 15,630,811                      | 15,586,039                   | 16,238,611          |
| Expense   | 14,205,580                    | 15,175,173                      | 15,424,881                      | 15,545,036                   | 16,640,885          |
| Ending Balance Acct Type                                    | 4,121,831                     | 4,378,239                       | 4,634,321                       | 4,469,394                    | 0                   |
| Calc Ending Balance   | 4,121,831                     | 4,378,239                       | 4,634,321                       | 4,469,394                    | 4,067,120           |

| Description   | Resource Codes | Object Codes           | 2021-22 Estimated Actuals |                |                           | 2022-23 Budget   |                |                           | % Diff Column C & F |
|---|----------------|------------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |                        | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>A. REVENUES</b>  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) LCFF Sources   |                | 8010-8099              | 2,201,365.00              | 424,019.00     | 2,625,384.00              | 3,188,105.00     | 424,019.00     | 3,612,124.00              | 37.6%               |
| 2) Federal Revenue  |                | 8100-8299              | 0.00                      | 2,183,079.00   | 2,183,079.00              | 0.00             | 1,562,278.00   | 1,562,278.00              | -28.4%              |
| 3) Other State Revenue  |                | 8300-8599              | 18,800.00                 | 5,214,673.00   | 5,233,473.00              | 25,000.00        | 5,315,143.00   | 5,340,143.00              | 2.0%                |
| 4) Other Local Revenue  |                | 8600-8799              | 652,100.00                | 4,582,643.00   | 5,234,743.00              | 357,502.00       | 4,760,564.00   | 5,118,066.00              | -2.2%               |
| 5) TOTAL, REVENUES  |                |                        | 2,872,265.00              | 12,404,414.00  | 15,276,679.00             | 3,570,607.00     | 12,062,004.00  | 15,632,611.00             | 2.3%                |
| <b>B. EXPENDITURES</b>  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) Certificated Salaries  |                | 1000-1999              | 579,463.00                | 4,433,311.00   | 5,012,774.00              | 529,133.00       | 4,338,002.00   | 4,867,135.00              | -2.9%               |
| 2) Classified Salaries  |                | 2000-2999              | 1,602,852.00              | 2,583,437.00   | 4,186,289.00              | 1,811,862.00     | 2,739,725.00   | 4,551,587.00              | 8.7%                |
| 3) Employee Benefits  |                | 3000-3999              | 1,046,953.00              | 2,994,659.00   | 4,041,612.00              | 1,071,721.00     | 3,239,859.00   | 4,311,580.00              | 6.7%                |
| 4) Books and Supplies   |                | 4000-4999              | 203,931.00                | 725,223.00     | 929,154.00                | 189,151.00       | 402,366.00     | 591,517.00                | -36.3%              |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 640,464.00                | 1,155,856.00   | 1,796,320.00              | 669,341.00       | 811,332.00     | 1,480,673.00              | -17.6%              |
| 6) Capital Outlay   |                | 6000-6999              | 155,186.00                | 20,744.00      | 175,930.00                | 1,430,486.00     | 0.00           | 1,430,486.00              | 713.1%              |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 0.00                      | 29,700.00      | 29,700.00                 | 0.00             | 29,700.00      | 29,700.00                 | 0.0%                |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | (1,397,393.00)            | 770,650.00     | (626,743.00)              | (1,328,781.00)   | 706,988.00     | (621,793.00)              | -0.8%               |
| 9) TOTAL, EXPENDITURES  |                |                        | 2,831,456.00              | 12,713,580.00  | 15,545,036.00             | 4,372,913.00     | 12,267,972.00  | 16,640,885.00             | 7.0%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | 40,809.00                 | (309,166.00)   | (268,357.00)              | (802,306.00)     | (205,968.00)   | (1,008,274.00)            | 275.7%              |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) Interfund Transfers  |                |                        |                           |                |                           |                  |                |                           |                     |
| a) Transfers In   |                | 8900-8929              | 6,000.00                  | 0.00           | 6,000.00                  | 606,000.00       | 0.00           | 606,000.00                | 10,000.0%           |
| 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              | 303,360.00                | 0.00           | 303,360.00                | 0.00             | 0.00           | 0.00                      | -100.0%             |
| b) Uses   |                | 7630-7699              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| 3) Contributions  |                | 8980-8999              | (171,540.00)              | 171,540.00     | 0.00                      | (205,968.00)     | 205,968.00     | 0.00                      | 0.0%                |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | 137,820.00                | 171,540.00     | 309,360.00                | 400,032.00       | 205,968.00     | 606,000.00                | 95.9%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                        | 178,629.00                | (137,626.00)   | 41,003.00                 | (402,274.00)     | 0.00           | (402,274.00)              | -1,081.1%           |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance   |                |                        |                           |                |                           |                  |                |                           |                     |
| a) As of July 1 - Unaudited   |                | 9791                   | 4,240,597.00              | 187,794.00     | 4,428,391.00              | 4,419,226.00     | 50,168.00      | 4,469,394.00              | 0.9%                |

| Description                               | Resource Codes | Object Codes | 2021-22 Estimated Actuals |                |                           | 2022-23 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| b) Audit Adjustments                      |                | 9793         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| c) As of July 1 - Audited (F1a + F1b)     |                |              | 4,240,597.00              | 187,794.00     | 4,428,391.00              | 4,419,226.00     | 50,168.00      | 4,469,394.00              | 0.9%                |
| d) Other Restatements                     |                | 9795         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| e) Adjusted Beginning Balance (F1c + F1d) |                |              | 4,240,597.00              | 187,794.00     | 4,428,391.00              | 4,419,226.00     | 50,168.00      | 4,469,394.00              | 0.9%                |
| 2) Ending Balance, June 30 (E + F1e)      |                |              | 4,419,226.00              | 50,168.00      | 4,469,394.00              | 4,016,952.00     | 50,168.00      | 4,067,120.00              | -9.0%               |
| 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                      | 16,436.14      | 16,436.14                 | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Prepaid Items                             |                | 9713         | 7,203.49                  | 0.00           | 7,203.49                  | 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                      | 33,731.86      | 33,731.86                 | 0.00             | 50,168.00      | 50,168.00                 | 48.7%               |
| 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         | 3,634,270.51              | 0.00           | 3,634,270.51              | 3,184,408.00     | 0.00           | 3,184,408.00              | -12.4%              |
| Solar Payoff                              | 0000           | 9780         | 75,000.00                 |                | 75,000.00                 |                  |                | 0.00                      |                     |
| Technology Upgrades                       | 0000           | 9780         | 100,000.00                |                | 100,000.00                |                  |                | 0.00                      |                     |
| Community School Set Aside                | 0000           | 9780         | 316,779.00                |                | 316,779.00                |                  |                | 0.00                      |                     |
| Deferred Maintenance                      | 0000           | 9780         | 100,000.00                |                | 100,000.00                |                  |                | 0.00                      |                     |
| CCOE                                      | 0000           | 9780         | 3,042,491.51              |                | 3,042,491.51              |                  |                | 0.00                      |                     |
| Solar Payoff                              | 0000           | 9780         |                           |                | 0.00                      | 75,000.00        |                | 75,000.00                 |                     |
| Technology Upgrades                       | 0000           | 9780         |                           |                | 0.00                      | 100,000.00       |                | 100,000.00                |                     |
| Community School Set Aside                | 0000           | 9780         |                           |                | 0.00                      | 316,799.00       |                | 316,799.00                |                     |
| Deferred Maintenance                      | 0000           | 9780         |                           |                | 0.00                      | 100,000.00       |                | 100,000.00                |                     |
| CCOE                                      | 0000           | 9780         |                           |                | 0.00                      | 2,592,609.00     |                | 2,592,609.00              |                     |
| e) Unassigned/Unappropriated              |                |              |                           |                |                           |                  |                |                           |                     |
| Reserve for Economic Uncertainties        |                | 9789         | 777,252.00                | 0.00           | 777,252.00                | 832,044.00       | 0.00           | 832,044.00                | 7.0%                |
| Unassigned/Unappropriated Amount          |                | 9790         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>G. ASSETS</b>                          |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Cash                                   |                |              |                           |                |                           |                  |                |                           |                     |
| a) in County Treasury                     |                | 9110         | 4,730,435.32              | (1,240,533.11) | 3,489,902.21              |                  |                |                           |                     |

| Description   | Resource Codes | Object Codes | 2021-22 Estimated Actuals |                |                           | 2022-23 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| 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                      | 332,294.98     | 332,294.98                |                  |                |                           |                     |
| 4) Due from Grantor Government                        |                | 9290         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 5) Due from Other Funds                               |                | 9310         | 29,429.12                 | 0.00           | 29,429.12                 |                  |                |                           |                     |
| 6) Stores   |                | 9320         | 0.00                      | 16,436.14      | 16,436.14                 |                  |                |                           |                     |
| 7) Prepaid Expenditures                               |                | 9330         | 7,203.49                  | 0.00           | 7,203.49                  |                  |                |                           |                     |
| 8) Other Current Assets                               |                | 9340         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 9) TOTAL, ASSETS                                      |                |              | 4,767,567.93              | (891,801.99)   | 3,875,765.94              |                  |                |                           |                     |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>              |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Deferred Outflows of Resources                     |                | 9490         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 2) TOTAL, DEFERRED OUTFLOWS                           |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| <b>I. LIABILITIES</b>                                 |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Accounts Payable                                   |                | 9500         | 184,632.52                | 0.00           | 184,632.52                |                  |                |                           |                     |
| 2) Due to Grantor Governments                         |                | 9590         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 3) Due to Other Funds                                 |                | 9610         | 770.57                    | 0.00           | 770.57                    |                  |                |                           |                     |
| 4) Current Loans                                      |                | 9640         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 5) Unearned Revenue                                   |                | 9650         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 6) TOTAL, LIABILITIES                                 |                |              | 185,403.09                | 0.00           | 185,403.09                |                  |                |                           |                     |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>               |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Deferred Inflows of Resources                      |                | 9690         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 2) TOTAL, DEFERRED INFLOWS                            |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| <b>K. FUND EQUITY</b>                                 |                |              |                           |                |                           |                  |                |                           |                     |
| Ending Fund Balance, June 30<br>(G9 + H2) - (I6 + J2) |                |              | 4,582,164.84              | (891,801.99)   | 3,690,362.85              |                  |                |                           |                     |
| <b>LCFF SOURCES</b>                                   |                |              |                           |                |                           |                  |                |                           |                     |
| Principal Apportionment                               |                |              |                           |                |                           |                  |                |                           |                     |
| State Aid - Current Year                              |                | 8011         | 1,488,228.00              | 0.00           | 1,488,228.00              | 2,451,362.00     | 0.00           | 2,451,362.00              | 64.7%               |
| Education Protection Account State Aid - Current Year |                | 8012         | 619,533.00                | 0.00           | 619,533.00                | 641,753.00       | 0.00           | 641,753.00                | 3.6%                |



| Description  | Resource Codes | Object Codes | 2021-22 Estimated Actuals |                   |                           | 2022-23 Budget      |                   |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|-------------------|---------------------------|---------------------|-------------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B)    | Total Fund col. A + B (C) | Unrestricted (D)    | Restricted (E)    | Total Fund col. D + E (F) |                     |
| State Aid - Prior Years                                |                | 8019         | (1,386.00)                | 0.00              | (1,386.00)                | 0.00                | 0.00              | 0.00                      | -100.0%             |
| 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         | 50,564.00                 | 0.00              | 50,564.00                 | 50,564.00           | 0.00              | 50,564.00                 | 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 Sups.                        |                | 8070         | 0.00                      | 0.00              | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| Miscellaneous Funds (EC 41604)                         |                |              |                           |                   |                           |                     |                   |                           |                     |
| Royalties and Bonuses                                  |                | 8081         | 0.00                      | 0.00              | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| 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%                |
| <b>Subtotal, LCFF Sources</b>                          |                |              | <b>2,625,384.00</b>       | <b>0.00</b>       | <b>2,625,384.00</b>       | <b>3,612,124.00</b> | <b>0.00</b>       | <b>3,612,124.00</b>       | <b>37.6%</b>        |
| LCFF Transfers   |                |              |                           |                   |                           |                     |                   |                           |                     |
| Unrestricted LCFF Transfers - Current Year             | 0000           | 8091         | 0.00                      |                   | 0.00                      | 0.00                |                   | 0.00                      | 0.0%                |
| All Other LCFF Transfers - Current Year                | All Other      | 8091         | 0.00                      | 0.00              | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| Transfers to Charter Schools in Lieu of Property Taxes |                | 8096         | 0.00                      | 0.00              | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| Property Taxes Transfers                               |                | 8097         | (424,019.00)              | 424,019.00        | 0.00                      | (424,019.00)        | 424,019.00        | 0.00                      | 0.0%                |
| LCFF/Revenue Limit Transfers - Prior Years             |                | 8099         | 0.00                      | 0.00              | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| <b>TOTAL, LCFF SOURCES</b>                             |                |              | <b>2,201,365.00</b>       | <b>424,019.00</b> | <b>2,625,384.00</b>       | <b>3,188,105.00</b> | <b>424,019.00</b> | <b>3,612,124.00</b>       | <b>37.6%</b>        |
| <b>FEDERAL REVENUE</b>                                 |                |              |                           |                   |                           |                     |                   |                           |                     |
| Maintenance and Operations                             |                | 8110         | 0.00                      | 0.00              | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| Special Education Entitlement                          |                | 8181         | 0.00                      | 920,502.00        | 920,502.00                | 0.00                | 880,826.00        | 880,826.00                | -4.3%               |
| Special Education Discretionary Grants                 |                | 8182         | 0.00                      | 234,560.00        | 234,560.00                | 0.00                | 374,861.00        | 374,861.00                | 59.8%               |
| Child Nutrition Programs                               |                | 8220         | 0.00                      | 128,483.00        | 128,483.00                | 0.00                | 160,000.00        | 160,000.00                | 24.5%               |
| 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%                |

| Description  | Resource Codes   | Object Codes | 2021-22 Estimated Actuals |                |                           | 2022-23 Budget   |                |                           | % Diff Column C & F |
|--|--|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |  |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| 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%                |
| Title III, Part A, English Learner Program         | 4203   | 8290         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Public Charter Schools Grant Program (PCSGP)       | 4610   | 8290         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Other NCLB / Every Student Succeeds Act            | 3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630 | 8290         |                           | 124,347.00     | 124,347.00                |                  | 50,000.00      | 50,000.00                 | -59.8%              |
| 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                      | 774,577.00     | 774,577.00                | 0.00             | 95,981.00      | 95,981.00                 | -87.6%              |
| <b>TOTAL, FEDERAL REVENUE</b>                      |  |              | 0.00                      | 2,183,079.00   | 2,183,079.00              | 0.00             | 1,562,278.00   | 1,562,278.00              | -28.4%              |
| <b>OTHER STATE REVENUE</b>                         |  |              |                           |                |                           |                  |                |                           |                     |
| Other State Apportionments                         |  |              |                           |                |                           |                  |                |                           |                     |
| ROC/P Entitlement                                  |  |              |                           |                |                           |                  |                |                           |                     |
| Prior Years  | 6360   | 8319         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Special Education Master Plan                      |  |              |                           |                |                           |                  |                |                           |                     |
| Current Year                                       | 6500   | 8311         |                           | 3,133,957.00   | 3,133,957.00              |                  | 3,595,235.00   | 3,595,235.00              | 14.7%               |
| Prior Years  | 6500   | 8319         |                           | 15,803.00      | 15,803.00                 |                  | 0.00           | 0.00                      | -100.0%             |
| All Other State Apportionments - Current Year      | All Other  | 8311         | 0.00                      | 82,752.00      | 82,752.00                 | 0.00             | 82,752.00      | 82,752.00                 | 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                      | 47,000.00      | 47,000.00                 | 0.00             | 22,000.00      | 22,000.00                 | -53.2%              |
| Mandated Costs Reimbursements                      |  | 8550         | 9,800.00                  | 0.00           | 9,800.00                  | 16,000.00        | 0.00           | 16,000.00                 | 63.3%               |
| Lottery - Unrestricted and Instructional Materials |  | 8560         | 4,000.00                  | 2,400.00       | 6,400.00                  | 4,000.00         | 1,200.00       | 5,200.00                  | -18.8%              |
| 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%                |

| Description   | Resource Codes               | Object Codes | 2021-22 Estimated Actuals |                     |                           | 2022-23 Budget   |                     |                           | % Diff Column C & F |
|---|------------------------------|--------------|---------------------------|---------------------|---------------------------|------------------|---------------------|---------------------------|---------------------|
|   |                              |              | Unrestricted (A)          | Restricted (B)      | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E)      | Total Fund col. D + E (F) |                     |
| Pass-Through 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%                |
| 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         |                           | 105,000.00          | 105,000.00                |                  | 95,000.00           | 95,000.00                 | -9.5%               |
| 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%                |
| All Other State Revenue                                     | All Other                    | 8590         | 5,000.00                  | 1,827,761.00        | 1,832,761.00              | 5,000.00         | 1,518,956.00        | 1,523,956.00              | -16.8%              |
| <b>TOTAL, OTHER STATE REVENUE</b>                           |                              |              | <b>18,800.00</b>          | <b>5,214,673.00</b> | <b>5,233,473.00</b>       | <b>25,000.00</b> | <b>5,315,143.00</b> | <b>5,340,143.00</b>       | <b>2.0%</b>         |
| <b>OTHER LOCAL REVENUE</b>                                  |                              |              |                           |                     |                           |                  |                     |                           |                     |
| Other Local Revenue   |                              |              |                           |                     |                           |                  |                     |                           |                     |
| County and District Taxes                                   |                              |              |                           |                     |                           |                  |                     |                           |                     |
| Other Restricted Levies                                     |                              |              |                           |                     |                           |                  |                     |                           |                     |
| Secured Roll  |                              | 8615         | 0.00                      | 0.00                | 0.00                      | 0.00             | 0.00                | 0.00                      | 0.0%                |
| 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             | 40,000.00           | 40,000.00                 | 42.4%               |
| 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                 | 50,000.00        | 0.00                | 50,000.00                 | -33.3%              |

| Description  | Resource Codes | Object Codes | 2021-22 Estimated Actuals |                |                           | 2022-23 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| 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         | 0.00                      | 409,792.00     | 409,792.00                | 0.00             | 368,100.00     | 368,100.00                | -10.2%              |
| Mitigation/Developer Fees                                  |                | 8681         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Fees and Contracts                               |                | 8689         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Local Revenue  |                |              |                           |                |                           |                  |                |                           |                     |
| Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment |                | 8691         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Pass-Through Revenue from Local Sources                    |                | 8697         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Local Revenue                                    |                | 8699         | 377,725.00                | 223,517.00     | 601,242.00                | 118,000.00       | 181,000.00     | 299,000.00                | -50.3%              |
| Tuition  |                | 8710         | 24,256.00                 | 3,921,244.00   | 3,945,500.00              | 19,234.00        | 4,171,464.00   | 4,190,698.00              | 6.2%                |
| All Other Transfers In                                     |                | 8781-8783    | 175,119.00                | 0.00           | 175,119.00                | 170,268.00       | 0.00           | 170,268.00                | -2.8%               |
| 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                                 |                |              | 652,100.00                | 4,582,643.00   | 5,234,743.00              | 357,502.00       | 4,760,564.00   | 5,118,066.00              | -2.2%               |
| TOTAL, REVENUES  |                |              | 2,872,265.00              | 12,404,414.00  | 15,276,679.00             | 3,570,607.00     | 12,062,004.00  | 15,632,611.00             | 2.3%                |
| <b>CERTIFICATED SALARIES</b>                               |                |              |                           |                |                           |                  |                |                           |                     |
| Certificated Teachers' Salaries                            |                | 1100         | 62,636.00                 | 2,468,691.00   | 2,531,327.00              | 114,046.00       | 2,484,988.00   | 2,599,034.00              | 2.7%                |
| Certificated Pupil Support Salaries                        |                | 1200         | 22,967.00                 | 1,561,744.00   | 1,584,711.00              | 0.00             | 1,483,148.00   | 1,483,148.00              | -6.4%               |

| Description  | Resource Codes | Object Codes | 2021-22 Estimated Actuals |                     |                           | 2022-23 Budget      |                     |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|---------------------|---------------------------|---------------------|---------------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B)      | Total Fund col. A + B (C) | Unrestricted (D)    | Restricted (E)      | Total Fund col. D + E (F) |                     |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 493,860.00                | 292,588.00          | 786,448.00                | 415,087.00          | 251,517.00          | 666,604.00                | -15.2%              |
| Other Certificated Salaries                            |                | 1900         | 0.00                      | 110,288.00          | 110,288.00                | 0.00                | 118,349.00          | 118,349.00                | 7.3%                |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>579,463.00</b>         | <b>4,433,311.00</b> | <b>5,012,774.00</b>       | <b>529,133.00</b>   | <b>4,338,002.00</b> | <b>4,867,135.00</b>       | <b>-2.9%</b>        |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                           |                     |                           |                     |                     |                           |                     |
| Classified Instructional Salaries                      |                | 2100         | 0.00                      | 1,372,061.00        | 1,372,061.00              | 0.00                | 1,605,795.00        | 1,605,795.00              | 17.0%               |
| Classified Support Salaries                            |                | 2200         | 291,349.00                | 477,503.00          | 768,852.00                | 368,210.00          | 448,037.00          | 816,247.00                | 6.2%                |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 519,568.00                | 193,122.00          | 712,690.00                | 611,618.00          | 188,081.00          | 799,699.00                | 12.2%               |
| Clerical, Technical and Office Salaries                |                | 2400         | 791,935.00                | 238,280.00          | 1,030,215.00              | 832,034.00          | 237,492.00          | 1,069,526.00              | 3.8%                |
| Other Classified Salaries                              |                | 2900         | 0.00                      | 302,471.00          | 302,471.00                | 0.00                | 260,320.00          | 260,320.00                | -13.9%              |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>1,602,852.00</b>       | <b>2,583,437.00</b> | <b>4,186,289.00</b>       | <b>1,811,862.00</b> | <b>2,739,725.00</b> | <b>4,551,587.00</b>       | <b>8.7%</b>         |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                           |                     |                           |                     |                     |                           |                     |
| STRS   |                | 3101-3102    | 79,170.00                 | 1,109,662.00        | 1,188,832.00              | 0.00                | 1,235,018.00        | 1,235,018.00              | 3.9%                |
| PERS   |                | 3201-3202    | 390,062.00                | 636,100.00          | 1,026,162.00              | 478,986.00          | 695,244.00          | 1,174,230.00              | 14.4%               |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 131,788.00                | 269,304.00          | 401,092.00                | 147,592.00          | 272,703.00          | 420,295.00                | 4.8%                |
| Health and Welfare Benefits                            |                | 3401-3402    | 350,634.00                | 751,022.00          | 1,101,656.00              | 361,057.00          | 810,919.00          | 1,171,976.00              | 6.4%                |
| Unemployment Insurance                                 |                | 3501-3502    | 20,849.00                 | 38,604.00           | 59,453.00                 | 10,328.00           | 33,436.00           | 43,764.00                 | -26.4%              |
| Workers' Compensation                                  |                | 3601-3602    | 61,500.00                 | 189,967.00          | 251,467.00                | 63,758.00           | 192,539.00          | 256,297.00                | 1.9%                |
| OPEB, Allocated  |                | 3701-3702    | 12,950.00                 | 0.00                | 12,950.00                 | 10,000.00           | 0.00                | 10,000.00                 | -22.8%              |
| 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%                |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>1,046,953.00</b>       | <b>2,994,659.00</b> | <b>4,041,612.00</b>       | <b>1,071,721.00</b> | <b>3,239,859.00</b> | <b>4,311,580.00</b>       | <b>6.7%</b>         |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                           |                     |                           |                     |                     |                           |                     |
| 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         | 168,127.00                | 437,634.00          | 605,761.00                | 146,613.00          | 269,798.00          | 416,411.00                | -31.3%              |
| Noncapitalized Equipment                               |                | 4400         | 35,804.00                 | 212,910.00          | 248,714.00                | 42,538.00           | 47,475.00           | 90,013.00                 | -63.8%              |
| Food   |                | 4700         | 0.00                      | 74,679.00           | 74,679.00                 | 0.00                | 85,093.00           | 85,093.00                 | 13.9%               |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | <b>203,931.00</b>         | <b>725,223.00</b>   | <b>929,154.00</b>         | <b>189,151.00</b>   | <b>402,366.00</b>   | <b>591,517.00</b>         | <b>-36.3%</b>       |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>       |                |              |                           |                     |                           |                     |                     |                           |                     |
| Subagreements for Services                             |                | 5100         | 0.00                      | 0.00                | 0.00                      | 0.00                | 170,000.00          | 170,000.00                | New                 |
| Travel and Conferences                                 |                | 5200         | 68,538.00                 | 96,427.00           | 164,965.00                | 68,538.00           | 80,123.00           | 148,661.00                | -9.9%               |
| Dues and Memberships                                   |                | 5300         | 44,274.00                 | 5,072.00            | 49,346.00                 | 44,674.00           | 4,000.00            | 48,674.00                 | -1.4%               |
| Insurance  |                | 5400 - 5450  | 122,910.00                | 0.00                | 122,910.00                | 150,000.00          | 0.00                | 150,000.00                | 22.0%               |

| Description   | Resource Codes | Object Codes | 2021-22 Estimated Actuals |                     |                           | 2022-23 Budget      |                   |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|---------------------|---------------------------|---------------------|-------------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B)      | Total Fund col. A + B (C) | Unrestricted (D)    | Restricted (E)    | Total Fund col. D + E (F) |                     |
| Operations and Housekeeping Services  |                | 5500         | 129,603.00                | 11,586.00           | 141,189.00                | 129,603.00          | 11,586.00         | 141,189.00                | 0.0%                |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 100,188.00                | 28,222.00           | 128,410.00                | 101,740.00          | 28,222.00         | 129,962.00                | 1.2%                |
| Transfers of Direct Costs   |                | 5710         | (87,395.00)               | 87,395.00           | 0.00                      | (146,001.00)        | 146,001.00        | 0.00                      | 0.0%                |
| Transfers of Direct Costs - Interfund   |                | 5750         | (293,719.00)              | (444,811.00)        | (738,530.00)              | (308,823.00)        | (275,028.00)      | (583,851.00)              | -20.9%              |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 414,276.00                | 1,361,027.00        | 1,775,303.00              | 521,382.00          | 636,890.00        | 1,158,272.00              | -34.8%              |
| Communications  |                | 5900         | 141,789.00                | 10,938.00           | 152,727.00                | 108,228.00          | 9,538.00          | 117,766.00                | -22.9%              |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                         |                |              | <b>640,464.00</b>         | <b>1,155,856.00</b> | <b>1,796,320.00</b>       | <b>669,341.00</b>   | <b>811,332.00</b> | <b>1,480,673.00</b>       | <b>-17.6%</b>       |
| <b>CAPITAL OUTLAY</b>   |                |              |                           |                     |                           |                     |                   |                           |                     |
| Land  |                | 6100         | 0.00                      | 0.00                | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| Land Improvements   |                | 6170         | 125,000.00                | 0.00                | 125,000.00                | 0.00                | 0.00              | 0.00                      | -100.0%             |
| Buildings and Improvements of Buildings   |                | 6200         | 0.00                      | 0.00                | 0.00                      | 1,300,000.00        | 0.00              | 1,300,000.00              | New                 |
| 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         | 30,186.00                 | 20,744.00           | 50,930.00                 | 130,486.00          | 0.00              | 130,486.00                | 156.2%              |
| Equipment Replacement   |                | 6500         | 0.00                      | 0.00                | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| Lease Assets  |                | 6600         | 0.00                      | 0.00                | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>155,186.00</b>         | <b>20,744.00</b>    | <b>175,930.00</b>         | <b>1,430,486.00</b> | <b>0.00</b>       | <b>1,430,486.00</b>       | <b>713.1%</b>       |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                           |                     |                           |                     |                   |                           |                     |
| 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%                |

| Description   | Resource Codes | Object Codes | 2021-22 Estimated Actuals |                |                           | 2022-23 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| To County Offices   | 6500           | 7222         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To JPAs   | 6500           | 7223         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| ROC/P Transfers of Apportionments                           |                |              |                           |                |                           |                  |                |                           |                     |
| To Districts or Charter Schools                             | 6360           | 7221         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To County Offices   | 6360           | 7222         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To JPAs   | 6360           | 7223         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Other Transfers of Apportionments                           | All Other      | 7221-7223    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers   |                | 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                      | 29,700.00      | 29,700.00                 | 0.00             | 29,700.00      | 29,700.00                 | 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                      | 29,700.00      | 29,700.00                 | 0.00             | 29,700.00      | 29,700.00                 | 0.0%                |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>            |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Indirect Costs                                 |                | 7310         | (770,650.00)              | 770,650.00     | 0.00                      | (706,988.00)     | 706,988.00     | 0.00                      | 0.0%                |
| Transfers of Indirect Costs - Interfund                     |                | 7350         | (626,743.00)              | 0.00           | (626,743.00)              | (621,793.00)     | 0.00           | (621,793.00)              | -0.8%               |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS            |                |              | (1,397,393.00)            | 770,650.00     | (626,743.00)              | (1,328,781.00)   | 706,988.00     | (621,793.00)              | -0.8%               |
| TOTAL, EXPENDITURES   |                |              | 2,831,456.00              | 12,713,580.00  | 15,545,036.00             | 4,372,913.00     | 12,267,972.00  | 16,640,885.00             | 7.0%                |
| <b>INTERFUND TRANSFERS</b>                                  |                |              |                           |                |                           |                  |                |                           |                     |
| <b>INTERFUND TRANSFERS IN</b>                               |                |              |                           |                |                           |                  |                |                           |                     |
| From: Special Reserve Fund                                  |                | 8912         | 0.00                      | 0.00           | 0.00                      | 600,000.00       | 0.00           | 600,000.00                | New                 |
| 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                  | 606,000.00       | 0.00           | 606,000.00                | 10,000.0%           |
| <b>INTERFUND TRANSFERS OUT</b>                              |                |              |                           |                |                           |                  |                |                           |                     |
| 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%                |
| <b>OTHER SOURCES/USES</b>                                   |                |              |                           |                |                           |                  |                |                           |                     |
| <b>SOURCES</b>  |                |              |                           |                |                           |                  |                |                           |                     |

| Description  | Resource Codes | Object Codes | 2021-22 Estimated Actuals |                |                           | 2022-23 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| 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         | 303,360.00                | 0.00           | 303,360.00                | 0.00             | 0.00           | 0.00                      | -100.0%             |
| 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   |                |              | 303,360.00                | 0.00           | 303,360.00                | 0.00             | 0.00           | 0.00                      | -100.0%             |
| <b>USES</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Funds from Lapsed/Reorganized LEAs                |                | 7651         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Financing Uses                                       |                | 7699         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (d) TOTAL, USES  |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>CONTRIBUTIONS</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| Contributions from Unrestricted Revenues                       |                | 8980         | (171,540.00)              | 171,540.00     | 0.00                      | (205,968.00)     | 205,968.00     | 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                                       |                |              | (171,540.00)              | 171,540.00     | 0.00                      | (205,968.00)     | 205,968.00     | 0.00                      | 0.0%                |
| <b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b> |                |              | 137,820.00                | 171,540.00     | 309,360.00                | 400,032.00       | 205,968.00     | 606,000.00                | 95.9%               |



| Description  | Function Codes | Object Codes     | 2021-22 Estimated Actuals |                |                           | 2022-23 Budget   |                |                           | % Diff Column C & F |
|--|----------------|------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |                  | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>A. REVENUES</b>   |                |                  |                           |                |                           |                  |                |                           |                     |
| 1) LCFF Sources  |                | 8010-8099        | 2,201,365.00              | 424,019.00     | 2,625,384.00              | 3,188,105.00     | 424,019.00     | 3,612,124.00              | 37.6%               |
| 2) Federal Revenue   |                | 8100-8299        | 0.00                      | 2,183,079.00   | 2,183,079.00              | 0.00             | 1,562,278.00   | 1,562,278.00              | -28.4%              |
| 3) Other State Revenue   |                | 8300-8599        | 18,800.00                 | 5,214,673.00   | 5,233,473.00              | 25,000.00        | 5,315,143.00   | 5,340,143.00              | 2.0%                |
| 4) Other Local Revenue   |                | 8600-8799        | 652,100.00                | 4,582,643.00   | 5,234,743.00              | 357,502.00       | 4,760,564.00   | 5,118,066.00              | -2.2%               |
| 5) TOTAL, REVENUES   |                |                  | 2,872,265.00              | 12,404,414.00  | 15,276,679.00             | 3,570,607.00     | 12,062,004.00  | 15,632,611.00             | 2.3%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                           |                |                           |                  |                |                           |                     |
| 1) Instruction   | 1000-1999      |                  | 126,099.00                | 6,490,490.00   | 6,616,589.00              | 198,366.00       | 6,994,449.00   | 7,192,815.00              | 8.7%                |
| 2) Instruction - Related Services  | 2000-2999      |                  | 1,094,045.00              | 2,560,312.00   | 3,654,357.00              | 1,221,949.00     | 1,848,576.00   | 3,070,525.00              | -16.0%              |
| 3) Pupil Services  | 3000-3999      |                  | 108,443.00                | 2,260,418.00   | 2,368,861.00              | 83,215.00        | 2,298,499.00   | 2,381,714.00              | 0.5%                |
| 4) Ancillary Services  | 4000-4999      |                  | 10,300.00                 | 63,549.00      | 73,849.00                 | 500.00           | 30,205.00      | 30,705.00                 | -58.4%              |
| 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      |                  | 1,142,089.00              | 1,012,745.00   | 2,154,834.00              | 1,313,539.00     | 731,988.00     | 2,045,527.00              | -5.1%               |
| 8) Plant Services  | 8000-8999      |                  | 350,480.00                | 296,366.00     | 646,846.00                | 1,555,344.00     | 334,555.00     | 1,889,899.00              | 192.2%              |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                      | 29,700.00      | 29,700.00                 | 0.00             | 29,700.00      | 29,700.00                 | 0.0%                |
| 10) TOTAL, EXPENDITURES  |                |                  | 2,831,456.00              | 12,713,580.00  | 15,545,036.00             | 4,372,913.00     | 12,267,972.00  | 16,640,885.00             | 7.0%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 40,809.00                 | (309,166.00)   | (268,357.00)              | (802,306.00)     | (205,968.00)   | (1,008,274.00)            | 275.7%              |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                           |                |                           |                  |                |                           |                     |
| 1) Interfund Transfers   |                |                  |                           |                |                           |                  |                |                           |                     |
| a) Transfers In  |                | 8900-8929        | 6,000.00                  | 0.00           | 6,000.00                  | 606,000.00       | 0.00           | 606,000.00                | 10,000.0%           |
| 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        | 303,360.00                | 0.00           | 303,360.00                | 0.00             | 0.00           | 0.00                      | -100.0%             |
| b) Uses  |                | 7630-7699        | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| 3) Contributions   |                | 8980-8999        | (171,540.00)              | 171,540.00     | 0.00                      | (205,968.00)     | 205,968.00     | 0.00                      | 0.0%                |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                  | 137,820.00                | 171,540.00     | 309,360.00                | 400,032.00       | 205,968.00     | 606,000.00                | 95.9%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | 178,629.00                | (137,626.00)   | 41,003.00                 | (402,274.00)     | 0.00           | (402,274.00)              | -1,081.1%           |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                           |                |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance  |                |                  |                           |                |                           |                  |                |                           |                     |
| a) As of July 1 - Unaudited  |                | 9791             | 4,240,597.00              | 187,794.00     | 4,428,391.00              | 4,419,226.00     | 50,168.00      | 4,469,394.00              | 0.9%                |

| Description                               | Function Codes | Object Codes | 2021-22 Estimated Actuals |                |                           | 2022-23 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| 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)     |                |              | 4,240,597.00              | 187,794.00     | 4,428,391.00              | 4,419,226.00     | 50,168.00      | 4,469,394.00              | 0.9%                |
| d) Other Restatements                     |                | 9795         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| e) Adjusted Beginning Balance (F1c + F1d) |                |              | 4,240,597.00              | 187,794.00     | 4,428,391.00              | 4,419,226.00     | 50,168.00      | 4,469,394.00              | 0.9%                |
| 2) Ending Balance, June 30 (E + F1e)      |                |              | 4,419,226.00              | 50,168.00      | 4,469,394.00              | 4,016,952.00     | 50,168.00      | 4,067,120.00              | -9.0%               |
| 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                      | 16,436.14      | 16,436.14                 | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Prepaid Items                             |                | 9713         | 7,203.49                  | 0.00           | 7,203.49                  | 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                      | 33,731.86      | 33,731.86                 | 0.00             | 50,168.00      | 50,168.00                 | 48.7%               |
| 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         | 3,634,270.51              | 0.00           | 3,634,270.51              | 3,184,408.00     | 0.00           | 3,184,408.00              | -12.4%              |
| Solar Payoff                              | 0000           | 9780         | 75,000.00                 |                | 75,000.00                 |                  |                | 0.00                      |                     |
| Technology Upgrades                       | 0000           | 9780         | 100,000.00                |                | 100,000.00                |                  |                | 0.00                      |                     |
| Community School Set Aside                | 0000           | 9780         | 316,779.00                |                | 316,779.00                |                  |                | 0.00                      |                     |
| Deferred Maintenance                      | 0000           | 9780         | 100,000.00                |                | 100,000.00                |                  |                | 0.00                      |                     |
| CCOE                                      | 0000           | 9780         | 3,042,491.51              |                | 3,042,491.51              |                  |                | 0.00                      |                     |
| Solar Payoff                              | 0000           | 9780         |                           |                | 0.00                      | 75,000.00        |                | 75,000.00                 |                     |
| Technology Upgrades                       | 0000           | 9780         |                           |                | 0.00                      | 100,000.00       |                | 100,000.00                |                     |
| Community School Set Aside                | 0000           | 9780         |                           |                | 0.00                      | 316,799.00       |                | 316,799.00                |                     |
| Deferred Maintenance                      | 0000           | 9780         |                           |                | 0.00                      | 100,000.00       |                | 100,000.00                |                     |
| CCOE                                      | 0000           | 9780         |                           |                | 0.00                      | 2,592,609.00     |                | 2,592,609.00              |                     |
| e) Unassigned/Unappropriated              |                |              |                           |                |                           |                  |                |                           |                     |
| Reserve for Economic Uncertainties        |                | 9789         | 777,252.00                | 0.00           | 777,252.00                | 832,044.00       | 0.00           | 832,044.00                | 7.0%                |
| Unassigned/Unappropriated Amount          |                | 9790         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |

| Resource                  | Description   | 2021-22<br>Estimated Actuals | 2022-23<br>Budget |
|---------------------------|---|------------------------------|-------------------|
| 5310                      | Child Nutrition: School Programs (e.g., School Lunch,<br>School Breakfast, Milk, Pregnant & Lactating Students) | 33,731.86                    | 50,168.00         |
| Total, Restricted Balance |   | 33,731.86                    | 50,168.00         |

Multi Year Projection (MYP)

| Description  | Object Codes         | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|--|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA<br>(Enter projections for subsequent years 1 and 2 in<br>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)  |                      |                              |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>   |                      |                              |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources  | 8010-8099            | 3,188,105.00                 | 5.38%                      | 3,359,625.00           | 4.02%                      | 3,494,682.00           |
| 2. Federal Revenues  | 8100-8299            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 3. Other State Revenues  | 8300-8599            | 25,000.00                    | 0.00%                      | 25,000.00              | 0.00%                      | 25,000.00              |
| 4. Other Local Revenues  | 8600-8799            | 357,502.00                   | 0.00%                      | 357,502.00             | 0.00%                      | 357,502.00             |
| 5. Other Financing Sources   |                      |                              |                            |                        |                            |                        |
| a. Transfers In  | 8900-8929            | 606,000.00                   | -99.01%                    | 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            | (205,968.00)                 | -29.15%                    | (145,919.00)           | 22.07%                     | (178,125.00)           |
| 6. Total (Sum lines A1 thru A5c)   |                      | 3,970,639.00                 | -9.28%                     | 3,602,208.00           | 2.86%                      | 3,705,059.00           |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>  |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries   |                      |                              |                            |                        |                            |                        |
| a. Base Salaries   |                      |                              |                            | 529,133.00             |                            | 537,070.00             |
| b. Step & Column Adjustment  |                      |                              |                            | 7,937.00               |                            | 8,056.00               |
| c. Cost-of-Living Adjustment   |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments   |                      |                              |                            | 0.00                   |                            | 0.00                   |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)  | 1000-1999            | 529,133.00                   | 1.50%                      | 537,070.00             | 1.50%                      | 545,126.00             |
| 2. Classified Salaries   |                      |                              |                            |                        |                            |                        |
| a. Base Salaries   |                      |                              |                            | 1,811,862.00           |                            | 1,839,040.00           |
| b. Step & Column Adjustment  |                      |                              |                            | 27,178.00              |                            | 27,586.00              |
| c. Cost-of-Living Adjustment   |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments   |                      |                              |                            | 0.00                   |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)  | 2000-2999            | 1,811,862.00                 | 1.50%                      | 1,839,040.00           | 1.50%                      | 1,866,626.00           |
| 3. Employee Benefits   | 3000-3999            | 1,071,721.00                 | 1.21%                      | 1,084,670.00           | 0.47%                      | 1,089,741.00           |
| 4. Books and Supplies  | 4000-4999            | 189,151.00                   | 0.00%                      | 189,151.00             | 0.00%                      | 189,151.00             |
| 5. Services and Other Operating Expenditures   | 5000-5999            | 669,341.00                   | -18.22%                    | 547,385.00             | 0.00%                      | 547,385.00             |
| 6. Capital Outlay  | 6000-6999            | 1,430,486.00                 | -89.13%                    | 155,486.00             | 0.00%                      | 155,486.00             |
| 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            | (1,328,781.00)               | 0.29%                      | (1,332,612.00)         | 0.24%                      | (1,335,856.00)         |
| 9. Other Financing Uses  |                      |                              |                            |                        |                            |                        |

| Description  | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| a. Transfers Out   | 7600-7629    | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Uses  | 7630-7699    | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments (Explain in Section F below)   |              |                              |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)  |              | 4,372,913.00                 | -30.93%                    | 3,020,190.00           | 1.24%                      | 3,057,659.00           |
| C. NET INCREASE (DECREASE) IN FUND BALANCE<br>(Line A6 minus line B11)   |              | (402,274.00)                 |                            | 582,018.00             |                            | 647,400.00             |
| D. FUND BALANCE  |              |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)  |              | 4,419,226.00                 |                            | 4,016,952.00           |                            | 4,598,970.00           |
| 2. Ending Fund Balance (Sum lines C and D1)  |              | 4,016,952.00                 |                            | 4,598,970.00           |                            | 5,246,370.00           |
| 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                         |                            | 0.00                   |                            | 0.00                   |
| 2. Other Commitments   | 9760         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| d. Assigned  | 9780         | 3,184,408.00                 |                            | 3,825,389.00           |                            | 4,463,416.00           |
| e. Unassigned/Unappropriated   |              |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties  | 9789         | 832,044.00                   |                            | 773,081.00             |                            | 782,454.00             |
| 2. Unassigned/Unappropriated   | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance<br>(Line D3f must agree with line D2)                                     |              | 4,016,952.00                 |                            | 4,598,970.00           |                            | 5,246,370.00           |
| E. AVAILABLE RESERVES  |              |                              |                            |                        |                            |                        |
| 1. County School Service Fund  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         | 832,044.00                   |                            | 773,081.00             |                            | 782,454.00             |
| 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)   |              | 832,044.00                   |                            | 773,081.00             |                            | 782,454.00             |
| F. ASSUMPTIONS   |              |                              |                            |                        |                            |                        |

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and

| Description | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|-------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
|-------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|

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         | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|--|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA<br>(Enter projections for subsequent years 1 and 2 in<br><br>Columns C and E; current year - Column A - is extracted from Form A, Line B5) |                      |                              |                            |                        |                            |                        |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)  |                      |                              |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>   |                      |                              |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources  | 8010-8099            | 424,019.00                   | 5.38%                      | 446,831.00             | 4.02%                      | 464,794.00             |
| 2. Federal Revenues  | 8100-8299            | 1,562,278.00                 | 0.00%                      | 1,562,278.00           | 0.00%                      | 1,562,278.00           |
| 3. Other State Revenues  | 8300-8599            | 5,315,143.00                 | 0.00%                      | 5,315,143.00           | 0.00%                      | 5,315,143.00           |
| 4. Other Local Revenues  | 8600-8799            | 4,760,564.00                 | 3.37%                      | 4,921,087.00           | 3.05%                      | 5,071,089.00           |
| 5. Other Financing Sources   |                      |                              |                            |                        |                            |                        |
| a. Transfers In  | 8900-8929            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Sources   | 8930-8979            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions   | 8980-8999            | 205,968.00                   | -29.15%                    | 145,919.00             | 22.07%                     | 178,125.00             |
| 6. Total (Sum lines A1 thru A5c)   |                      | 12,267,972.00                | 1.00%                      | 12,391,258.00          | 1.62%                      | 12,591,429.00          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>  |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries   |                      |                              |                            |                        |                            |                        |
| a. Base Salaries   |                      |                              |                            | 4,338,002.00           |                            | 4,403,072.00           |
| b. Step & Column Adjustment  |                      |                              |                            | 65,070.00              |                            | 66,046.00              |
| c. Cost-of-Living Adjustment   |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments   |                      |                              |                            | 0.00                   |                            | 0.00                   |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)  | 1000-1999            | 4,338,002.00                 | 1.50%                      | 4,403,072.00           | 1.50%                      | 4,469,118.00           |
| 2. Classified Salaries   |                      |                              |                            |                        |                            |                        |
| a. Base Salaries   |                      |                              |                            | 2,739,725.00           |                            | 2,789,821.00           |
| b. Step & Column Adjustment  |                      |                              |                            | 50,096.00              |                            | 41,847.00              |
| c. Cost-of-Living Adjustment   |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments   |                      |                              |                            | 0.00                   |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)  | 2000-2999            | 2,739,725.00                 | 1.83%                      | 2,789,821.00           | 1.50%                      | 2,831,668.00           |
| 3. Employee Benefits   | 3000-3999            | 3,239,859.00                 | 1.42%                      | 3,285,714.00           | 0.98%                      | 3,318,010.00           |
| 4. Books and Supplies  | 4000-4999            | 402,366.00                   | 0.27%                      | 403,452.00             | 0.00%                      | 403,452.00             |
| 5. Services and Other Operating Expenditures   | 5000-5999            | 811,332.00                   | 0.00%                      | 811,332.00             | 0.00%                      | 811,332.00             |
| 6. Capital Outlay  | 6000-6999            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 7. Other Outgo (excluding Transfers of Indirect Costs)   | 7100-7299, 7400-7499 | 29,700.00                    | 0.00%                      | 29,700.00              | 0.00%                      | 29,700.00              |
| 8. Other Outgo - Transfers of Indirect Costs   | 7300-7399            | 706,988.00                   | 1.60%                      | 718,335.00             | 1.37%                      | 728,149.00             |
| 9. Other Financing Uses  |                      |                              |                            |                        |                            |                        |
| a. Transfers Out   | 7600-7629            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |



| Description  | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| b. Other Uses  | 7630-7699    | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments (Explain in Section F below)   |              |                              |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)  |              | 12,267,972.00                | 1.41%                      | 12,441,426.00          | 1.21%                      | 12,591,429.00          |
| C. NET INCREASE (DECREASE) IN FUND BALANCE<br>(Line A6 minus line B11)   |              | 0.00                         |                            | (50,168.00)            |                            | 0.00                   |
| D. FUND BALANCE  |              |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)  |              | 50,168.00                    |                            | 50,168.00              |                            | 0.00                   |
| 2. Ending Fund Balance (Sum lines C and D1)  |              | 50,168.00                    |                            | 0.00                   |                            | 0.00                   |
| 3. Components of Ending Fund Balance   |              |                              |                            |                        |                            |                        |
| a. Nonspendable  | 9710-9719    | 0.00                         |                            |                        |                            |                        |
| b. Restricted  | 9740         | 50,168.00                    |                            | 0.00                   |                            | 0.00                   |
| c. Committed   |              |                              |                            |                        |                            |                        |
| 1. Stabilization Arrangements  | 9750         | 0.00                         |                            |                        |                            |                        |
| 2. Other Commitments   | 9760         | 0.00                         |                            |                        |                            |                        |
| d. Assigned  | 9780         | 0.00                         |                            |                        |                            |                        |
| e. Unassigned/Unappropriated   |              |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties  | 9789         | 0.00                         |                            |                        |                            |                        |
| 2. Unassigned/Unappropriated   | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance<br>(Line D3f must agree with line D2)                                     |              | 50,168.00                    |                            | 0.00                   |                            | 0.00                   |
| E. AVAILABLE RESERVES  |              |                              |                            |                        |                            |                        |
| 1. County School Service Fund  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                         |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties  | 9789         | 0.00                         |                            |                        |                            |                        |
| c. Unassigned/Unappropriated   | 9790         |                              |                            |                        |                            |                        |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) |              |                              |                            |                        |                            |                        |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         |                              |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties  | 9789         |                              |                            |                        |                            |                        |
| c. Unassigned/Unappropriated   | 9790         |                              |                            |                        |                            |                        |
| 3. Total Available Reserves (Sum lines E1a thru E2c)   |              |                              |                            |                        |                            |                        |

F. ASSUMPTIONS

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

| Description | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|-------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
|-------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|

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         | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|--|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA<br>(Enter projections for subsequent years 1 and 2 in<br>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)  |                      |                              |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>   |                      |                              |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources  | 8010-8099            | 3,612,124.00                 | 5.38%                      | 3,806,456.00           | 4.02%                      | 3,959,476.00           |
| 2. Federal Revenues  | 8100-8299            | 1,562,278.00                 | 0.00%                      | 1,562,278.00           | 0.00%                      | 1,562,278.00           |
| 3. Other State Revenues  | 8300-8599            | 5,340,143.00                 | 0.00%                      | 5,340,143.00           | 0.00%                      | 5,340,143.00           |
| 4. Other Local Revenues  | 8600-8799            | 5,118,066.00                 | 3.14%                      | 5,278,589.00           | 2.84%                      | 5,428,591.00           |
| 5. Other Financing Sources   |                      |                              |                            |                        |                            |                        |
| a. Transfers In  | 8900-8929            | 606,000.00                   | -99.01%                    | 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)   |                      | 16,238,611.00                | -1.51%                     | 15,993,466.00          | 1.89%                      | 16,296,488.00          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>  |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries   |                      |                              |                            |                        |                            |                        |
| a. Base Salaries   |                      |                              |                            | 4,867,135.00           |                            | 4,940,142.00           |
| b. Step & Column Adjustment  |                      |                              |                            | 73,007.00              |                            | 74,102.00              |
| c. Cost-of-Living Adjustment   |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments   |                      |                              |                            | 0.00                   |                            | 0.00                   |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)  | 1000-1999            | 4,867,135.00                 | 1.50%                      | 4,940,142.00           | 1.50%                      | 5,014,244.00           |
| 2. Classified Salaries   |                      |                              |                            |                        |                            |                        |
| a. Base Salaries   |                      |                              |                            | 4,551,587.00           |                            | 4,628,861.00           |
| b. Step & Column Adjustment  |                      |                              |                            | 77,274.00              |                            | 69,433.00              |
| c. Cost-of-Living Adjustment   |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments   |                      |                              |                            | 0.00                   |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)  | 2000-2999            | 4,551,587.00                 | 1.70%                      | 4,628,861.00           | 1.50%                      | 4,698,294.00           |
| 3. Employee Benefits   | 3000-3999            | 4,311,580.00                 | 1.36%                      | 4,370,384.00           | 0.86%                      | 4,407,751.00           |
| 4. Books and Supplies  | 4000-4999            | 591,517.00                   | 0.18%                      | 592,603.00             | 0.00%                      | 592,603.00             |
| 5. Services and Other Operating Expenditures   | 5000-5999            | 1,480,673.00                 | -8.24%                     | 1,358,717.00           | 0.00%                      | 1,358,717.00           |
| 6. Capital Outlay  | 6000-6999            | 1,430,486.00                 | -89.13%                    | 155,486.00             | 0.00%                      | 155,486.00             |
| 7. Other Outgo (excluding Transfers of Indirect Costs)   | 7100-7299, 7400-7499 | 29,700.00                    | 0.00%                      | 29,700.00              | 0.00%                      | 29,700.00              |
| 8. Other Outgo - Transfers of Indirect Costs   | 7300-7399            | (621,793.00)                 | -1.21%                     | (614,277.00)           | -1.07%                     | (607,707.00)           |
| 9. Other Financing Uses  |                      |                              |                            |                        |                            |                        |
| a. Transfers Out   | 7600-7629            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |

| Description  | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 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)  |              | 16,640,885.00                | -7.09%                     | 15,461,616.00          | 1.21%                      | 15,649,088.00          |
| C. NET INCREASE (DECREASE) IN FUND BALANCE<br>(Line A6 minus line B11)           |              | (402,274.00)                 |                            | 531,850.00             |                            | 647,400.00             |
| D. FUND BALANCE  |              |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)                                |              | 4,469,394.00                 |                            | 4,067,120.00           |                            | 4,598,970.00           |
| 2. Ending Fund Balance (Sum lines C and D1)                                      |              | 4,067,120.00                 |                            | 4,598,970.00           |                            | 5,246,370.00           |
| 3. Components of Ending Fund Balance   |              |                              |                            |                        |                            |                        |
| a. Nonspendable  | 9710-9719    | 500.00                       |                            | 500.00                 |                            | 500.00                 |
| b. Restricted  | 9740         | 50,168.00                    |                            | 0.00                   |                            | 0.00                   |
| 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         | 3,184,408.00                 |                            | 3,825,389.00           |                            | 4,463,416.00           |
| e. Unassigned/Unappropriated   |              |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties  | 9789         | 832,044.00                   |                            | 773,081.00             |                            | 782,454.00             |
| 2. Unassigned/Unappropriated   | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance<br>(Line D3f must agree with line D2) |              | 4,067,120.00                 |                            | 4,598,970.00           |                            | 5,246,370.00           |
| E. AVAILABLE RESERVES  |              |                              |                            |                        |                            |                        |
| 1. County School Service Fund  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         | 832,044.00                   |                            | 773,081.00             |                            | 782,454.00             |
| c. Unassigned/Unappropriated   | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| d. Negative Restricted Ending Balances<br>(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)                 |              | 832,044.00                   |                            | 773,081.00             |                            | 782,454.00             |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)           |              | 5.00%                        |                            | 5.00%                  |                            | 5.00%                  |
| F. RECOMMENDED RESERVES  |              |                              |                            |                        |                            |                        |

| Description  | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 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?  |              |                              |                            |                        |                            |                        |
|  |              | No                           |                            |                        |                            |                        |
| 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                         |                            | 0.00                   |                            | 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)   |              |                              |                            |                        |                            |                        |
|  |              | 16,640,885.00                |                            | 15,461,616.00          |                            | 15,649,088.00          |
| 3. Calculating the Reserves  |              |                              |                            |                        |                            |                        |
| a. Expenditures and Other Financing Uses (Line B11)  |              |                              |                            |                        |                            |                        |
|  |              | 16,640,885.00                |                            | 15,461,616.00          |                            | 15,649,088.00          |
| 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)  |              |                              |                            |                        |                            |                        |
|  |              | 16,640,885.00                |                            | 15,461,616.00          |                            | 15,649,088.00          |
| d. Reserve Standard Percentage Level   |              |                              |                            |                        |                            |                        |
| (Refer to Form 01CS, Criterion 8 for calculation details)  |              |                              |                            |                        |                            |                        |
|  |              | 3.00%                        |                            | 4.00%                  |                            | 4.00%                  |
| e. Reserve Standard - By Percent (Line F3c times F3d)  |              |                              |                            |                        |                            |                        |
|  |              | 499,226.55                   |                            | 618,464.64             |                            | 625,963.52             |
| f. Reserve Standard - By Amount  |              |                              |                            |                        |                            |                        |
| (Refer to Form 01CS, Criterion 8 for calculation details)  |              |                              |                            |                        |                            |                        |
|  |              | 664,000.00                   |                            | 332,000.00             |                            | 332,000.00             |

| Description   | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|---|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| g. Reserve Standard (Greater of Line F3e or F3f)                    |              | 664,000.00                   |                            | 618,464.64             |                            | 625,963.52             |
| h. Available Reserves (Line E3)<br>Meet Reserve Standard (Line F3g) |              | YES                          |                            | YES                    |                            | YES                    |

**Summary Report of Revenues, Expenditures and Changes in Fund Balance  
Combined  
2022-23 Adopted Budget**

| Description  | Account Codes | Proposed Budget Totals 2022-23 | Automatic Changes Assumed | Manual Changes by Departments | Total for Year 2 2023-24 | Difference (Col B - D) | 2023-24 % Difference | Explanation of Difference<br>See supporting spreadsheets | Automatic Changes Assumed | Manual Changes by Departments | Total for Year 3 2024-25 | Difference (Col B - D) | 2024-25 % Difference |
|--|---------------|--------------------------------|---------------------------|-------------------------------|--------------------------|------------------------|----------------------|--|---------------------------|-------------------------------|--------------------------|------------------------|----------------------|
| <b>A. Revenues</b>   |               |                                |                           |                               |                          |                        |                      |  |                           |                               |                          |                        |                      |
| 1) LCFF  | 8010-8099     | \$ 3,612,124                   | -                         | 194,332                       | \$ 3,806,456             | 194,332                | 5.38%                |  | -                         | 153,020                       | 3,959,476                | 153,020                | 4.02%                |
| 2) Federal Revenues  | 8100-8299     | \$ 1,562,278                   | -                         | -                             | \$ 1,562,278             | -                      | 0.0%                 |  | -                         | -                             | 1,562,278                | -                      | 0.0%                 |
| 3) Other State Revenues  | 8300-8599     | \$ 5,340,143                   | -                         | -                             | \$ 5,340,143             | -                      | 0.0%                 |  | -                         | -                             | 5,340,143                | -                      | 0.0%                 |
| 4) Other Local Revenues  | 8600-8799     | \$ 5,118,066                   | -                         | 160,523                       | \$ 5,278,589             | 160,523                | 3.1%                 |  | -                         | 150,002                       | 5,428,591                | 150,002                | 2.8%                 |
| <b>TOTAL REVENUES</b>  |               | <b>\$ 15,632,611</b>           | <b>\$ -</b>               | <b>\$ 354,855</b>             | <b>\$ 15,987,466</b>     | <b>354,855</b>         |                      |  | <b>\$ -</b>               | <b>\$ 303,022</b>             | <b>\$ 16,290,488</b>     | <b>303,022</b>         |                      |
| <b>B. Expenditures</b>   |               |                                |                           |                               |                          |                        |                      |  |                           |                               |                          |                        |                      |
| 1. Certificated Salaries   | 1000-1999     | \$ 4,867,135                   | 73,007                    | -                             | \$ 4,940,142             | 73,007                 | 1.5%                 |  | 74,102                    | -                             | 5,014,244                | 74,102                 | 1.5%                 |
| 2. Classified Salaries   | 2000-2999     | \$ 4,551,587                   | 68,274                    | 9,000                         | \$ 4,628,861             | 77,274                 | 1.7%                 |  | 69,433                    | -                             | 4,698,294                | 69,433                 | 1.5%                 |
| 3. Employee Benefits   | 3000-3999     | \$ 4,311,580                   | 56,805                    | 2,000                         | \$ 4,370,385             | 58,805                 | 1.4%                 |  | 37,366                    | -                             | 4,407,751                | 37,366                 | 0.9%                 |
| Health Benefits  | 3400-3499     | \$ -                           | -                         | -                             | \$ -                     | -                      | 0.0%                 |  | -                         | -                             | -                        | -                      | 0.0%                 |
| 4. Books and Supplies  | 4000-4999     | \$ 591,517                     | -                         | 1,086                         | \$ 592,603               | 1,086                  | 0.2%                 |  | -                         | -                             | 592,603                  | -                      | 0.0%                 |
| 5. Services, Other Operation   | 5000-5999     | \$ 1,480,673                   | -                         | (121,956)                     | \$ 1,358,717             | (121,956)              | -8.2%                |  | -                         | -                             | 1,358,717                | -                      | 0.0%                 |
| 6. Capital Outlay  | 6000-6999     | \$ 1,430,486                   | -                         | (1,275,000)                   | \$ 155,486               | (1,275,000)            | -89.1%               |  | -                         | -                             | 155,486                  | -                      | 0.0%                 |
| 7. Other Outgo   | 7100-7299     | \$ 29,700                      | -                         | -                             | \$ 29,700                | -                      | 0.0%                 |  | -                         | -                             | 29,700                   | -                      | 0.0%                 |
| 7400-7499  |               | \$ -                           | -                         | -                             | \$ -                     | -                      | -                    |  | -                         | -                             | -                        | -                      | -                    |
| 8. Direct Support/Indirect   | 7300-7399     | \$ (621,793)                   | 6,671                     | 846                           | \$ (614,276)             | 7,517                  | -1.2%                |  | 6,568                     | -                             | (607,708)                | 6,568                  | -1.1%                |
| <b>TOTAL EXPENDITURES</b>  |               | <b>\$ 16,640,885</b>           | <b>\$ 204,756</b>         | <b>\$ (1,384,024)</b>         | <b>\$ 15,461,617</b>     | <b>(1,179,268)</b>     |                      |  | <b>\$ 187,470</b>         | <b>\$ -</b>                   | <b>\$ 15,649,087</b>     | <b>187,470</b>         |                      |
| Excess ( Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9) |               |                                |                           |                               |                          |                        |                      |  |                           |                               |                          |                        |                      |
|  |               | \$ (1,008,274)                 | \$ (204,756)              | 1,738,879                     | \$ 525,849               |                        |                      |  | \$ (187,470)              | 303,022                       | \$ 641,401               | \$ -                   |                      |
| <b>D. Other Financing Sources/Uses</b>   |               |                                |                           |                               |                          |                        |                      |  |                           |                               |                          |                        |                      |
| 1. Transfers In  | 8910-8979     | \$ 606,000                     | -                         | (600,000)                     | \$ 6,000                 | (600,000)              | -99.0%               |  | -                         | -                             | 6,000                    | -                      | 0.0%                 |
| 2. Transfer Out  | 7610-7629     | \$ -                           | -                         | -                             | \$ -                     | -                      | 0.0%                 |  | -                         | -                             | -                        | -                      | -                    |
| 3. Contributions   | 8980-8999     | \$ -                           | -                         | -                             | \$ -                     | -                      | -                    |  | -                         | -                             | -                        | -                      | -                    |
| <b>Total, Other Fin Sources/Uses</b>   |               | <b>\$ 606,000</b>              | <b>\$ -</b>               | <b>\$ (600,000)</b>           | <b>\$ 6,000</b>          | <b>(600,000)</b>       |                      |  | <b>\$ -</b>               | <b>\$ -</b>                   | <b>\$ 6,000</b>          | <b>-</b>               |                      |
| <b>E. Net Change to Fund Balance</b>   |               |                                |                           |                               |                          |                        |                      |  |                           |                               |                          |                        |                      |
|  |               | \$ (402,274)                   | \$ (204,756)              | \$ 1,138,879                  | \$ 531,849               | \$ (600,000)           |                      |  | \$ (187,470)              | \$ 303,022                    | \$ 647,401               | \$ -                   |                      |
| <b>F. Fund Balance (Fund 01 only)</b>  |               |                                |                           |                               |                          |                        |                      |  |                           |                               |                          |                        |                      |
| 1. Beginning Balance   |               | \$ 4,469,394                   |                           |                               | \$ 4,067,120             |                        |                      |  |                           |                               | \$ 4,598,969             |                        |                      |
| 2. Adjustments/Restatements  |               | \$ -                           |                           |                               | \$ -                     |                        |                      |  |                           |                               | \$ -                     |                        |                      |
| <b>Ending Balance</b>  |               | <b>\$ 4,067,120</b>            |                           |                               | <b>\$ 4,598,969</b>      |                        |                      |  |                           |                               | <b>\$ 5,246,370</b>      |                        |                      |
| Econ Uncertainties   |               |                                |                           |                               |                          |                        |                      |  |                           |                               |                          |                        |                      |
|  |               |                                | 2022-23                   |                               | 2023-24                  |                        |                      |  | 2024-25                   |                               |                          |                        |                      |
|  |               | \$ 16,640,885                  | 832,044                   | 15,461,617                    | 773,081                  | 15,649,087             | 782,454              |  |                           |                               |                          |                        |                      |

**Summary Report of Revenues, Expenditures and Changes in Fund Balance  
Restricted  
2022-23 Adopted Budget**

| Description  | Account Codes    | Proposed Budget Totals 2022-23 | Automatic Changes Assumed | Manual Changes by Departments | Total for Year 2 2023-24 | Difference (Col B - D) | 2023-24 % Difference | Explanation of Difference         | Automatic Changes Assumed | Manual Changes by Departments | Total for Year 3 2024-25 | Difference (Col B - D) | 2024-25 % Difference | Explanation of Difference           |
|--|------------------|--------------------------------|---------------------------|-------------------------------|--------------------------|------------------------|----------------------|-----------------------------------|---------------------------|-------------------------------|--------------------------|------------------------|----------------------|-------------------------------------|
| <b>A. Revenues</b>   |                  |                                |                           |                               |                          |                        |                      |                                   |                           |                               |                          |                        |                      |                                     |
| 1) LCFF  | 8010-8099        | \$ 424,019                     | -                         | 22,812                        | 446,831                  | 22,812                 | 5.38%                | SSC Dashboard COLA 5.38%          | -                         | 17,963                        | 464,794                  | 17,963                 | 4.02%                | SSC Dashboard COLA 4.02%            |
| 2) Federal Revenues  | 8100-8299        | \$ 1,562,278                   | -                         | -                             | 1,562,278                | -                      | 0.0%                 |                                   | -                         | -                             | 1,562,278                | -                      | 0.0%                 |                                     |
| 3) Other State Revenues  | 8300-8599        | \$ 5,315,143                   | -                         | -                             | 5,315,143                | -                      | 0.0%                 |                                   | -                         | -                             | 5,315,143                | -                      | 0.0%                 |                                     |
| 4) Other local Revenues  | 8600-8799        | \$ 4,760,564                   | -                         | 160,523                       | 4,921,087                | 160,523                | 3.4%                 | Billback SELPA to Districts       | -                         | 150,002                       | 5,071,089                | 150,002                | 3.0%                 | Billback SELPA to Districts         |
| <b>TOTAL REVENUES</b>  |                  | <b>\$ 12,062,004</b>           | <b>\$ -</b>               | <b>\$ 183,335</b>             | <b>12,245,339</b>        |                        |                      |                                   | <b>\$ -</b>               | <b>\$ 167,965</b>             | <b>12,413,304</b>        | <b>167,965</b>         |                      |                                     |
| <b>B. Expenditures</b>   |                  |                                |                           |                               |                          |                        |                      |                                   |                           |                               |                          |                        |                      |                                     |
| 1. Certificated Salaries   | 1000-1999        | 4,338,002                      | 65,070                    | -                             | 4,403,072                | 65,070                 | 1.5%                 | Step & Column                     | 66,046                    | -                             | 4,469,118                | 66,046                 | 1.5%                 | Step & Column                       |
| 2. Classified Salaries   | 2000-2999        | 2,739,725                      | 41,096                    | 9,000                         | 2,789,821                | 50,096                 | 1.8%                 | Step & Column; ELO                | 41,847                    | -                             | 2,831,668                | 41,847                 | 1.5%                 | Step & Column                       |
| 3. Employee Benefits   | 3000-3999        | 3,239,859                      | 43,855                    | 2,000                         | 3,285,714                | 45,855                 | 1.4%                 | PERS decrease; step & column; ELO | 32,296                    | -                             | 3,318,010                | 32,296                 | 1.0%                 | PERS decrease; step & column        |
| Health Benefits  | 3400-3499        | -                              | -                         | -                             | -                        | -                      | 0.0%                 |                                   | -                         | -                             | -                        | -                      | 0.0%                 |                                     |
| 4. Books and Supplies  | 4000-4999        | 402,366                        | -                         | 1,086                         | 403,452                  | 1,086                  | 0.3%                 |                                   | -                         | -                             | 403,452                  | -                      | 0.0%                 |                                     |
| 5. Services, Other Operation   | 5000-5999        | 811,332                        | -                         | -                             | 811,332                  | -                      | 0.0%                 |                                   | -                         | -                             | 811,332                  | -                      | 0.0%                 |                                     |
| 6. Capital Outlay  | 6000-6999        | -                              | -                         | -                             | -                        | -                      | 0.0%                 |                                   | -                         | -                             | -                        | -                      | 0.0%                 |                                     |
| 7. Other Outgo   | 7100-7299        | 29,700                         | -                         | -                             | 29,700                   | -                      | 0.0%                 |                                   | -                         | -                             | 29,700                   | -                      | 0.0%                 |                                     |
|  | 7400-7499        | -                              | -                         | -                             | -                        | -                      | 0.0%                 |                                   | -                         | -                             | -                        | -                      | 0.0%                 |                                     |
| 8. Direct Support/Indirect   | 7300-7399        | 706,988                        | 10,501                    | 846                           | 718,335                  | 11,347                 | 1.6%                 |                                   | 9,813                     | -                             | 728,149                  | 9,813                  | 1.4%                 | ELO                                 |
| <b>TOTAL EXPENDITURES</b>  |                  | <b>\$ 12,267,972</b>           | <b>\$ 160,523</b>         | <b>\$ 12,932</b>              | <b>\$ 12,441,427</b>     |                        |                      |                                   | <b>\$ 150,002</b>         | <b>\$ -</b>                   | <b>\$ 12,591,429</b>     | <b>150,002</b>         |                      |                                     |
| Excess ( Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9) |                  |                                |                           |                               |                          |                        |                      |                                   |                           |                               |                          |                        |                      |                                     |
|  |                  | \$ (205,968)                   | \$ (160,523)              |                               | \$ (196,087)             |                        |                      |                                   | \$ (150,002)              |                               | \$ (178,125)             |                        |                      |                                     |
| <b>D. Other Financing Sources/Uses</b>   |                  |                                |                           |                               |                          |                        |                      |                                   |                           |                               |                          |                        |                      |                                     |
| 1. Transfers In  | 8910-8979        | \$ -                           | -                         | -                             | -                        | -                      | 0.0%                 |                                   | -                         | -                             | -                        | -                      | 0.0%                 |                                     |
| 2. Transfer Out  | 7610-7629        | -                              | -                         | -                             | -                        | -                      | 0.0%                 |                                   | -                         | -                             | -                        | -                      | 0.0%                 |                                     |
| 3. Contributions   | 8980-8999        | 205,968                        | -                         | (60,049)                      | 145,919                  | (60,049)               | -29.2%               |                                   | -                         | 32,206                        | 178,125                  | 32,206                 |                      |                                     |
| <b>Total, Other Fin Sources/Uses</b>   |                  | <b>\$ 205,968</b>              | <b>\$ -</b>               | <b>\$ (60,049)</b>            | <b>\$ 145,919</b>        | <b>(60,049)</b>        |                      |                                   | <b>\$ -</b>               | <b>\$ 32,206</b>              | <b>\$ 178,125</b>        | <b>32,206</b>          |                      |                                     |
| <b>E. Net Change to Fund Balance</b>   |                  |                                |                           |                               |                          |                        |                      |                                   |                           |                               |                          |                        |                      |                                     |
|  |                  | \$ -                           | \$ (160,523)              | \$ (60,049)                   | \$ (50,168)              |                        |                      |                                   | \$ (150,002)              | \$ 32,206                     | \$ (0)                   |                        |                      |                                     |
| <b>F. Fund Balance (Fund 01 only)</b>  |                  |                                |                           |                               |                          |                        |                      |                                   |                           |                               |                          |                        |                      |                                     |
| 1. Beginning Balance   |                  | \$ 50,168                      |                           |                               | \$ 50,168                |                        |                      |                                   |                           |                               | \$ (0)                   |                        |                      |                                     |
| 2. Adjustments/Restatements  |                  | \$ -                           |                           |                               | \$ (0)                   |                        |                      |                                   |                           |                               | \$ (0)                   |                        |                      |                                     |
| <b>Ending Balance</b>  |                  | <b>\$ 50,168</b>               |                           |                               | <b>\$ (0)</b>            |                        |                      |                                   |                           |                               | <b>\$ (0)</b>            |                        |                      |                                     |
|  | Other State      |                                | 0.00%                     | salary cert                   | salary class             |                        |                      | Other State                       | 0.00%                     | salary cert                   | salary class             |                        |                      |                                     |
|  | Federal          |                                | 0.00%                     |                               |                          |                        |                      | Federal                           | 0.00%                     |                               |                          |                        |                      |                                     |
|  | Salary Increases |                                | 0.00%                     | -                             | -                        |                        |                      | Salary Increases                  | 0.00%                     | -                             | -                        |                        |                      |                                     |
|  | Step & Col.      |                                | 1.50%                     | 65,070                        | 41,096                   |                        |                      | Step & Col.                       | 1.50%                     | 66,046                        | 41,847                   |                        |                      |                                     |
|  | Indirect         |                                | 7.00%                     |                               |                          |                        |                      | Indirect                          | 7.00%                     |                               |                          |                        |                      |                                     |
| 19.10%   | STRS             |                                | 0.00%                     |                               |                          |                        | 19.10%               | STRS                              | 0.00%                     |                               |                          | 19.10%                 |                      |                                     |
| 25.37%   | PERS             |                                | -0.17%                    |                               |                          |                        | 25.20%               | PERS                              | -0.60%                    |                               |                          | 24.60%                 |                      |                                     |
|  | STRS             |                                | -                         |                               |                          |                        |                      | STRS                              | -                         |                               |                          |                        |                      | <b>in Restricted Ending Balance</b> |
|  | PERS             |                                | (4,743)                   |                               |                          |                        |                      | PERS                              | (16,990)                  |                               |                          |                        |                      |                                     |



**Summary Report of Revenues, Expenditures and Changes in Fund Balance  
Unrestricted  
2022-23 Adopted Budget**

| Description   | Account Codes   | Proposed Budget Totals 2022-23 | Automatic Changes Assumed | Manual Changes by Departments | Total for Year 2 2023-24 | Difference (Col B - D) | 2023-24 % Difference | Explanation of Difference   | Automatic Changes Assumed | Manual Changes by Departments | Total for Year 3 2024-25 | Difference (Col B - D) | 2024-25 % Difference | Explanation of Difference        |
|---|-----------------|--------------------------------|---------------------------|-------------------------------|--------------------------|------------------------|----------------------|---|---------------------------|-------------------------------|--------------------------|------------------------|----------------------|----------------------------------|
| <b>A. Revenues</b>  |                 |                                |                           |                               |                          |                        |                      |   |                           |                               |                          |                        |                      |                                  |
| 1) LCFF   | 8010-8099       | \$ 3,188,105                   | -                         | 171,520                       | 3,359,625                | 171,520                | 0.00%                | SSC Dashboard COLA 5.38%  | -                         | 135,057                       | 3,494,682                | 135,057                | 0.00%                | SSC Dashboard COLA 4.02%         |
| 2) Federal Revenues   | 8100-8299       | \$ -                           | -                         | -                             | -                        | -                      | 0.0%                 |   | -                         | -                             | -                        | -                      | 0.0%                 |                                  |
| 3) Other State Revenues   | 8300-8599       | \$ 25,000                      | -                         | -                             | 25,000                   | -                      | 0.0%                 |   | -                         | -                             | 25,000                   | -                      | 0.0%                 |                                  |
| 4) Other local Revenues   | 8600-8799       | \$ 357,502                     | -                         | -                             | 357,502                  | -                      | 0.0%                 |   | -                         | -                             | 357,502                  | -                      | 0.0%                 |                                  |
| <b>TOTAL REVENUES</b>   |                 | <b>\$ 3,570,607</b>            | <b>\$ -</b>               | <b>\$ 171,520</b>             | <b>3,742,127</b>         |                        |                      |   | <b>\$ -</b>               | <b>\$ 135,057</b>             | <b>3,877,184</b>         | <b>135,057</b>         |                      |                                  |
| <b>B. Expenditures</b>  |                 |                                |                           |                               |                          |                        |                      |   |                           |                               |                          |                        |                      |                                  |
| 1. Certificated Salaries  | 1000-1999       | 529,133                        | 7,937                     | -                             | 537,070                  | 7,937                  | 1.5%                 | Step & Column   | 8,056                     | -                             | 545,126                  | 8,056                  | 1.5%                 | Step & Column                    |
| 2. Classified Salaries  | 2000-2999       | 1,811,862                      | 27,178                    | -                             | 1,839,040                | 27,178                 | 1.5%                 | Step & Column<br>PERS decrease;                                     | 27,586                    | -                             | 1,866,626                | 27,586                 | 1.5%                 | Step & Column;<br>PERS decrease; |
| 3. Employee Benefits  | 3000-3999       | 1,071,721                      | 12,949                    | -                             | 1,084,670                | 12,949                 | 1.2%                 | step & column   | 5,070                     | -                             | 1,089,741                | 5,070                  | 0.5%                 | step & column                    |
| Health Benefits   | 3400-3499       | -                              | -                         | -                             | -                        | -                      | 0.0%                 |   | -                         | -                             | -                        | -                      | 0.0%                 |                                  |
| 4. Books and Supplies   | 4000-4999       | 189,151                        | -                         | -                             | 189,151                  | -                      | 0.0%                 |   | -                         | -                             | 189,151                  | -                      | 0.0%                 |                                  |
| 5. Services, Other Operation  | 5000-5999       | 669,341                        | -                         | (121,956)                     | 547,385                  | (121,956)              | -18.2%               | Removed 5th Street Office lease                                     | -                         | -                             | 547,385                  | -                      | 0.0%                 |                                  |
| 6. Capital Outlay   | 6000-6999       | 1,430,486                      | -                         | (1,275,000)                   | 155,486                  | (1,275,000)            | -89.1%               | Removed one-time 5th Street Office purchase                         | -                         | -                             | 155,486                  | -                      | 0.0%                 |                                  |
| 7. Other Outgo  | 7100-7299       | -                              | -                         | -                             | -                        | -                      | 0.0%                 |   | -                         | -                             | -                        | -                      | 0.0%                 |                                  |
| 7400-7499   | -               | -                              | -                         | -                             | -                        | -                      | 0.0%                 |   | -                         | -                             | -                        | -                      | 0.0%                 |                                  |
| 8. Direct Support/Indirect  | 7300-7399       | (1,328,781)                    | (3,831)                   | -                             | (1,332,612)              | (3,831)                | 0.3%                 | Step & Column   | (3,245)                   | -                             | (1,335,856)              | (3,245)                | 0.2%                 | Step & Column                    |
| <b>TOTAL EXPENDITURES</b>   |                 | <b>\$ 4,372,913</b>            | <b>\$ 44,234</b>          | <b>\$ (1,396,956)</b>         | <b>\$ 3,020,191</b>      |                        |                      |   | <b>\$ 37,467</b>          | <b>\$ -</b>                   | <b>\$ 3,057,658</b>      |                        |                      |                                  |
| Excess ( Deficiency) of Revenues<br>Over Expenditures Before Other<br>Financing Sources and Uses<br>Difference \$ (802,306) \$ (44,234) 721,936 \$ (37,467) 819,526 |                 |                                |                           |                               |                          |                        |                      |   |                           |                               |                          |                        |                      |                                  |
| <b>D. Other Financing Sources/Uses</b>  |                 |                                |                           |                               |                          |                        |                      |   |                           |                               |                          |                        |                      |                                  |
| 1. Transfers In   | 8910-8979       | \$ 606,000                     | -                         | (600,000)                     | 6,000                    | (600,000)              | -99.0%               | removed one-time Fund 17 transfer in for 5th Street Office purchase | -                         | -                             | 6,000                    | -                      | 0.0%                 |                                  |
| 2. Transfer Out   | 7610-7629       | -                              | -                         | -                             | -                        | -                      | 0.0%                 |   | -                         | -                             | -                        | -                      | 0.0%                 |                                  |
| 3. Contributions  | 8980-8999       | (205,968)                      | -                         | 60,049                        | (145,919)                | 60,049                 | -29.2%               |   | -                         | (32,206)                      | (178,125)                | (32,206)               | 11046654.2%          |                                  |
| <b>Total, Other Fin Sources/Uses</b>  |                 | <b>\$ 400,032</b>              | <b>\$ -</b>               | <b>\$ (539,951)</b>           | <b>\$ (139,919)</b>      | <b>(539,951)</b>       |                      |   | <b>\$ -</b>               | <b>\$ (32,206)</b>            | <b>\$ (172,125)</b>      | <b>(32,206)</b>        |                      |                                  |
| <b>E. Net Change to Fund Balance</b> \$ (402,274) \$ (44,234) \$ (539,951) \$ 582,017 \$ (37,467) \$ (32,206) \$ 647,401  |                 |                                |                           |                               |                          |                        |                      |   |                           |                               |                          |                        |                      |                                  |
| <b>F. Fund Balance (Fund 01 only)</b>   |                 |                                |                           |                               |                          |                        |                      |   |                           |                               |                          |                        |                      |                                  |
| 1. Beginning Balance  |                 | \$ 4,419,226                   |                           |                               | 4,016,952                |                        |                      |   |                           |                               | 4,598,969                |                        |                      |                                  |
| 2. Adjustments/Restatements   |                 |                                |                           |                               |                          |                        |                      |   |                           |                               |                          |                        |                      |                                  |
| <b>Ending Balance</b>   |                 | <b>4,016,952</b>               |                           |                               | <b>4,598,969</b>         |                        |                      |   |                           |                               | <b>5,246,371</b>         |                        |                      |                                  |
|   | Other State     |                                | 0.00%                     | salary cert                   | -                        | -                      |                      |   | Other State               | 0.00%                         | salary cert              | -                      | -                    |                                  |
|   | Federal         |                                | 0.00%                     |                               | -                        | -                      |                      |   | Federal                   | 0.00%                         |                          | -                      | -                    |                                  |
|   | Salary increase |                                | 0.00%                     |                               | -                        | -                      |                      |   | Salary Increase           | 0.00%                         |                          | -                      | -                    |                                  |
|   | Step & Col.     |                                | 1.50%                     | 7,937                         | 27,178                   |                        |                      |   | Step & Col.               | 1.50%                         | 8,056                    | 27,586                 |                      |                                  |
|   | Indirect        |                                | 7.97%                     |                               |                          |                        |                      |   | Indirect                  | 7.97%                         |                          |                        |                      |                                  |
| 19.10%  | STRS            |                                | 0.00%                     |                               |                          |                        | 19.10%               |   | STRS                      | 0.00%                         |                          |                        | 19.10%               |                                  |
| 25.37%  | PERS            |                                | -0.17%                    |                               |                          |                        | 25.20%               |   | PERS                      | -0.60%                        |                          |                        | 24.60%               |                                  |
|   | PY              |                                |                           |                               |                          |                        |                      |   | PY                        |                               |                          |                        |                      |                                  |
|   | STRS            |                                |                           |                               |                          |                        |                      | STRS  |                           |                               |                          |                        |                      |                                  |
|   | PERS            | (3,126)                        |                           |                               |                          |                        |                      | PERS  | (11,200)                  |                               |                          |                        |                      |                                  |

## 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                               | 2021/22 Original Budget | 2021/22 1st Interim Budget | 2021/22 2nd Interim Budget | 2021/22 Current Budget | 2022/23 Proposed |
|---|-------------------------|----------------------------|----------------------------|------------------------|------------------|
| <b>Fund 11 - Adult Education Fund</b>             |                         |                            |                            |                        |                  |
| <b>Starting Balance</b>                           |                         |                            |                            |                        |                  |
| 9700  | 25,932                  | 102,137                    | 102,137                    | 102,137                | 102,137          |
| <b>Revenue</b>                                    |                         |                            |                            |                        |                  |
| 8000 LCFF/Property Taxes                          | 5,662                   | 5,662                      | 5,662                      |                        |                  |
| 8200 Federal Revenue                              | 4,940                   | 4,940                      | 4,940                      | 7,556                  | 7,556            |
| 8300 Other State Revenue                          |                         |                            |                            | 5,662                  | 5,662            |
| 8500 Other State Revenue                          | 8,753                   | 8,753                      | 8,753                      | 8,753                  | 8,753            |
| 8600 Other Local Revenue                          | 252,958                 | 252,958                    | 252,958                    | 259,743                | 262,567          |
| <b>Total for Revenue accounts and Object 8000</b> | <b>272,313</b>          | <b>272,313</b>             | <b>272,313</b>             | <b>281,714</b>         | <b>284,538</b>   |
| <b>Expense</b>                                    |                         |                            |                            |                        |                  |
| 1100 Teacher Salaries                             | 118,484                 | 118,484                    | 118,484                    | 117,855                | 34,479           |
| 1300 Cert. Supervisors /Admin. Sal                | 25,095                  | 25,095                     | 25,095                     | 25,095                 | 21,859           |
| <b>Total for Object 1000</b>                      | <b>143,579</b>          | <b>143,579</b>             | <b>143,579</b>             | <b>142,950</b>         | <b>56,338</b>    |
| 2100 Para Educator Salaries                       | 9,517                   | 9,517                      | 9,517                      | 9,517                  | 18,024           |
| 2400 Clerical/Office Salaries                     | 19,033                  | 19,033                     | 19,033                     | 19,033                 | 27,149           |
| <b>Total for Object 2000</b>                      | <b>28,550</b>           | <b>28,550</b>              | <b>28,550</b>              | <b>28,550</b>          | <b>45,173</b>    |
| 3100 STRS State Teachers Retirement               | 21,170                  | 21,170                     | 21,170                     | 20,598                 | 12,316           |
| 3200 PERS Public Employees Retirement             | 4,378                   | 4,378                      | 4,378                      | 4,378                  | 6,888            |
| 3300 Social Security/Medicare                     | 11,123                  | 11,123                     | 11,123                     | 14,519                 | 11,059           |
| 3400 Health & Welfare Insurance                   | 7,254                   | 7,254                      | 7,254                      | 7,254                  | 7,275            |
| 3500 State Unemployment Insurance                 | 5,446                   | 5,446                      | 5,446                      | 5,420                  | 1,635            |
| 3600 Workers Compensation                         | 8,284                   | 8,284                      | 8,284                      | 8,225                  | 3,585            |
| <b>Total for Object 3000</b>                      | <b>57,655</b>           | <b>57,655</b>              | <b>57,655</b>              | <b>60,394</b>          | <b>42,758</b>    |
| 4300 Materials and Supplies                       | 10,862                  | 10,862                     | 10,862                     | 17,312                 | 14,833           |
| 4400 Noncapitalized Equipment                     | 1,000                   | 1,000                      | 1,000                      | 1,000                  | 1,000            |
| <b>Total for Object 4000</b>                      | <b>11,862</b>           | <b>11,862</b>              | <b>11,862</b>              | <b>18,312</b>          | <b>15,833</b>    |
| 5200 Travel/Conference                            | 4,692                   | 4,692                      | 4,692                      | 4,692                  | 4,692            |

| Account<br>Object Code                            |                                       | 2021/22<br>Original<br>Budget | 2021/22<br>1stInterim<br>Budget | 2021/22<br>2ndInterim<br>Budget | 2021/22<br>Current<br>Budget | 2022/23<br>Proposed |
|---|---------------------------------------|-------------------------------|---------------------------------|---------------------------------|------------------------------|---------------------|
| <b>Fund 11 - Adult Education Fund (continued)</b> |                                       |                               |                                 |                                 |                              |                     |
| <b>Expense (continued)</b>                        |                                       |                               |                                 |                                 |                              |                     |
| 5700  | Direct Costs Transfers                | 13,919                        | 13,919                          | 13,919                          | 13,919                       | 20,133              |
| 5800  | Consulting Serv/operating Exp         | 1,000                         | 1,000                           | 1,000                           | 1,000                        | 1,000               |
|   | <b>Total for Object 5000</b>          | <b>19,611</b>                 | <b>19,611</b>                   | <b>19,611</b>                   | <b>19,611</b>                | <b>25,825</b>       |
| 6200  | New Building/Improvement of           |                               |                                 |                                 |                              | 90,852              |
| 7300  | Direct Support/indirect Costs         | 11,056                        | 11,056                          | 11,056                          | 11,897                       | 7,759               |
|   | <b>Total for Expense<br/>accounts</b> | <b>272,313</b>                | <b>272,313</b>                  | <b>272,313</b>                  | <b>281,714</b>               | <b>284,538</b>      |
| <b>Ending Balance</b>                             |                                       |                               |                                 |                                 |                              |                     |
| 9700  |                                       | 25,932                        | 102,137                         | 102,137                         | 102,137                      |                     |
| <b>Total for Fund 11</b>                          |                                       |                               |                                 |                                 |                              |                     |
|   | Starting Balance                      | 25,932                        | 102,137                         | 102,137                         | 102,137                      | 102,137             |
|   | Revenue                               | 272,313                       | 272,313                         | 272,313                         | 281,714                      | 284,538             |
|   | Expense                               | 272,313                       | 272,313                         | 272,313                         | 281,714                      | 284,538             |
|   | Ending Balance Acct Type              | 25,932                        | 102,137                         | 102,137                         | 102,137                      | 0                   |
|   | Calc Ending Balance                   | 25,932                        | 102,137                         | 102,137                         | 102,137                      | 102,137             |

| Description   | Resource Codes | Object Codes        | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|---------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>  |                |                     |                           |                |                    |
| 1) LCFF Sources   |                | 8010-8099           | 0.00                      | 0.00           | 0.0%               |
| 2) Federal Revenue  |                | 8100-8299           | 7,556.00                  | 7,556.00       | 0.0%               |
| 3) Other State Revenue  |                | 8300-8599           | 14,415.00                 | 14,415.00      | 0.0%               |
| 4) Other Local Revenue  |                | 8600-8799           | 259,743.00                | 262,567.00     | 1.1%               |
| 5) TOTAL, REVENUES  |                |                     | 281,714.00                | 284,538.00     | 1.0%               |
| <b>B. EXPENDITURES</b>  |                |                     |                           |                |                    |
| 1) Certificated Salaries  |                | 1000-1999           | 142,950.00                | 56,338.00      | -60.6%             |
| 2) Classified Salaries  |                | 2000-2999           | 28,550.00                 | 45,173.00      | 58.2%              |
| 3) Employee Benefits  |                | 3000-3999           | 60,394.00                 | 42,758.00      | -29.2%             |
| 4) Books and Supplies   |                | 4000-4999           | 18,312.00                 | 15,833.00      | -13.5%             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999           | 19,611.00                 | 25,825.00      | 31.7%              |
| 6) Capital Outlay   |                | 6000-6999           | 0.00                      | 90,852.00      | New                |
| 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           | 11,896.75                 | 7,759.00       | -34.8%             |
| 9) TOTAL, EXPENDITURES  |                |                     | 281,713.75                | 284,538.00     | 1.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | .25                       | 0.00           | -100.0%            |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                     |                           |                |                    |
| 1) Interfund Transfers  |                |                     |                           |                |                    |
| a) Transfers In   |                | 8900-8929           | 0.00                      | 0.00           | 0.0%               |
| b) Transfers Out  |                | 7600-7629           | 0.00                      | 0.00           | 0.0%               |
| 2) Other Sources/Uses   |                |                     |                           |                |                    |
| a) Sources  |                | 8930-8979           | 0.00                      | 0.00           | 0.0%               |
| b) Uses   |                | 7630-7699           | 0.00                      | 0.00           | 0.0%               |
| 3) Contributions  |                | 8980-8999           | 0.00                      | 0.00           | 0.0%               |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                     | 0.00                      | 0.00           | 0.0%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                     | .25                       | 0.00           | -100.0%            |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                     |                           |                |                    |
| 1) Beginning Fund Balance   |                |                     |                           |                |                    |
| a) As of July 1 - Unaudited   |                | 9791                | 102,137.00                | 102,137.25     | 0.0%               |
| b) Audit Adjustments  |                | 9793                | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)   |                |                     | 102,137.00                | 102,137.25     | 0.0%               |
| d) Other Restatements   |                | 9795                | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                     | 102,137.00                | 102,137.25     | 0.0%               |
| 2) Ending Balance, June 30 (E + F1e)  |                |                     | 102,137.25                | 102,137.25     | 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                | 102,137.25                | 102,137.25     | 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%               |
| <b>G. ASSETS</b>  |                |                     |                           |                |                    |
| 1) Cash   |                |                     |                           |                |                    |
| a) in County Treasury   |                | 9110                | 113,827.19                |                |                    |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                | 0.00                      |                |                    |
| b) in Banks   |                | 9120                | 0.00                      |                |                    |
| c) in Revolving Cash Account  |                | 9130                | 0.00                      |                |                    |
| d) with Fiscal Agent/Trustee  |                | 9135                | 0.00                      |                |                    |

| Description  | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| e) Collections Awaiting Deposit                          |                | 9140         | 0.00                      |                |                    |
| 2) Investments   |                | 9150         | 0.00                      |                |                    |
| 3) Accounts Receivable                                   |                | 9200         | 0.00                      |                |                    |
| 4) Due from Grantor Government                           |                | 9290         | 0.00                      |                |                    |
| 5) Due from Other Funds                                  |                | 9310         | 177.00                    |                |                    |
| 6) Stores  |                | 9320         | 0.00                      |                |                    |
| 7) Prepaid Expenditures                                  |                | 9330         | 0.00                      |                |                    |
| 8) Other Current Assets                                  |                | 9340         | 0.00                      |                |                    |
| 9) TOTAL, ASSETS   |                |              | 114,004.19                |                |                    |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                           |                |                    |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                      |                |                    |
| <b>I. LIABILITIES</b>                                    |                |              |                           |                |                    |
| 1) Accounts Payable                                      |                | 9500         | 22.74                     |                |                    |
| 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                                    |                |              | 22.74                     |                |                    |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                           |                |                    |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                      |                |                    |
| <b>K. FUND EQUITY</b>                                    |                |              |                           |                |                    |
| (G9 + H2) - (I6 + J2)                                    |                |              | 113,981.45                |                |                    |
| <b>LCFF SOURCES</b>                                      |                |              |                           |                |                    |
| LCFF Transfers   |                |              |                           |                |                    |
| LCFF Transfers - Current Year                            |                | 8091         | 0.00                      | 0.00           | 0.0%               |
| LCFF/Revenue Limit Transfers - Prior Years               |                | 8099         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, LCFF SOURCES                                      |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>FEDERAL REVENUE</b>                                   |                |              |                           |                |                    |
| 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         | 7,556.00                  | 7,556.00       | 0.0%               |
| TOTAL, FEDERAL REVENUE                                   |                |              | 7,556.00                  | 7,556.00       | 0.0%               |
| <b>OTHER STATE REVENUE</b>                               |                |              |                           |                |                    |
| Other State Apportionments                               |                |              |                           |                |                    |
| All Other State Apportionments - Current Year            |                | 8311         | 5,662.00                  | 5,662.00       | 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                               |                |              | 14,415.00                 | 14,415.00      | 0.0%               |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                           |                |                    |
| 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         | 190,180.00                | 210,357.00     | 10.6%              |
| Other Local Revenue                                      |                |              |                           |                |                    |
| All Other Local Revenue                                  |                | 8699         | 69,563.00                 | 52,210.00      | -24.9%             |

| Description   | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| Tuition   |                | 8710         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER LOCAL REVENUE                                  |                |              | 259,743.00                | 262,567.00     | 1.1%               |
| TOTAL, REVENUES   |                |              | 281,714.00                | 284,538.00     | 1.0%               |
| <b>CERTIFICATED SALARIES</b>                                |                |              |                           |                |                    |
| Certificated Teachers' Salaries                             |                | 1100         | 117,855.00                | 34,479.00      | -70.7%             |
| Certificated Pupil Support Salaries                         |                | 1200         | 0.00                      | 0.00           | 0.0%               |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 25,095.00                 | 21,859.00      | -12.9%             |
| Other Certificated Salaries                                 |                | 1900         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, CERTIFICATED SALARIES                                |                |              | 142,950.00                | 56,338.00      | -60.6%             |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                           |                |                    |
| Classified Instructional Salaries                           |                | 2100         | 9,517.00                  | 18,024.00      | 89.4%              |
| 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         | 19,033.00                 | 27,149.00      | 42.6%              |
| Other Classified Salaries                                   |                | 2900         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 28,550.00                 | 45,173.00      | 58.2%              |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                           |                |                    |
| STRS  |                | 3101-3102    | 20,598.00                 | 12,316.00      | -40.2%             |
| PERS  |                | 3201-3202    | 4,378.00                  | 6,888.00       | 57.3%              |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 14,519.00                 | 11,059.00      | -23.8%             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 7,254.00                  | 7,275.00       | 0.3%               |
| Unemployment Insurance                                      |                | 3501-3502    | 5,420.00                  | 1,635.00       | -69.8%             |
| Workers' Compensation                                       |                | 3601-3602    | 8,225.00                  | 3,585.00       | -56.4%             |
| 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                                    |                |              | 60,394.00                 | 42,758.00      | -29.2%             |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                           |                |                    |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 0.00                      | 0.00           | 0.0%               |
| Books and Other Reference Materials                         |                | 4200         | 0.00                      | 0.00           | 0.0%               |
| Materials and Supplies                                      |                | 4300         | 17,312.00                 | 14,833.00      | -14.3%             |
| Noncapitalized Equipment                                    |                | 4400         | 1,000.00                  | 1,000.00       | 0.0%               |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 18,312.00                 | 15,833.00      | -13.5%             |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                           |                |                    |
| 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         | 13,919.00                 | 20,133.00      | 44.6%              |
| 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            |                |              | 19,611.00                 | 25,825.00      | 31.7%              |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                           |                |                    |
| Land  |                | 6100         | 0.00                      | 0.00           | 0.0%               |
| Land Improvements   |                | 6170         | 0.00                      | 0.00           | 0.0%               |
| Buildings and Improvements of Buildings                     |                | 6200         | 0.00                      | 90,852.00      | New                |
| Equipment   |                | 6400         | 0.00                      | 0.00           | 0.0%               |
| Equipment Replacement                                       |                | 6500         | 0.00                      | 0.00           | 0.0%               |
| Lease Assets  |                | 6600         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, CAPITAL OUTLAY                                       |                |              | 0.00                      | 90,852.00      | New                |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>  |                |              |                           |                |                    |
| Tuition   |                |              |                           |                |                    |
| Tuition, Excess Costs, and/or Deficit Payments              |                |              |                           |                |                    |

| Description  | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| 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%               |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>             |                |              |                           |                |                    |
| Transfers of Indirect Costs - Interfund                      |                | 7350         | 11,896.75                 | 7,759.00       | -34.8%             |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS             |                |              | 11,896.75                 | 7,759.00       | -34.8%             |
| TOTAL, EXPENDITURES  |                |              | 281,713.75                | 284,538.00     | 1.0%               |
| <b>INTERFUND TRANSFERS</b>                                   |                |              |                           |                |                    |
| <b>INTERFUND TRANSFERS IN</b>                                |                |              |                           |                |                    |
| Other Authorized Interfund Transfers In                      |                | 8919         | 0.00                      | 0.00           | 0.0%               |
| (a) TOTAL, INTERFUND TRANSFERS IN                            |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>INTERFUND TRANSFERS OUT</b>                               |                |              |                           |                |                    |
| 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%               |
| <b>OTHER SOURCES/USES</b>                                    |                |              |                           |                |                    |
| <b>SOURCES</b>   |                |              |                           |                |                    |
| Long-Term Debt Proceeds                                      |                |              |                           |                |                    |
| Proceeds from Certificates of Participation                  |                | 8971         | 0.00                      | 0.00           | 0.0%               |
| Proceeds from Leases   |                | 8972         | 0.00                      | 0.00           | 0.0%               |
| All Other Financing Sources                                  |                | 8979         | 0.00                      | 0.00           | 0.0%               |
| (c) TOTAL, SOURCES   |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>USES</b>  |                |              |                           |                |                    |
| All Other Financing Uses                                     |                | 7699         | 0.00                      | 0.00           | 0.0%               |
| (d) TOTAL, USES  |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>CONTRIBUTIONS</b>   |                |              |                           |                |                    |
| Contributions from Unrestricted Revenues                     |                | 8980         | 0.00                      | 0.00           | 0.0%               |
| Contributions from Restricted Revenues                       |                | 8990         | 0.00                      | 0.00           | 0.0%               |
| (e) TOTAL, CONTRIBUTIONS                                     |                |              | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)      |                |              | 0.00                      | 0.00           | 0.0%               |



| Description  | Function Codes | Object Codes     | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>   |                |                  |                           |                |                    |
| 1) LCFF Sources  |                | 8010-8099        | 0.00                      | 0.00           | 0.0%               |
| 2) Federal Revenue   |                | 8100-8299        | 7,556.00                  | 7,556.00       | 0.0%               |
| 3) Other State Revenue   |                | 8300-8599        | 14,415.00                 | 14,415.00      | 0.0%               |
| 4) Other Local Revenue   |                | 8600-8799        | 259,743.00                | 262,567.00     | 1.1%               |
| 5) TOTAL, REVENUES   |                |                  | 281,714.00                | 284,538.00     | 1.0%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                           |                |                    |
| 1) Instruction   | 1000-1999      |                  | 180,830.00                | 87,230.00      | -51.8%             |
| 2) Instruction - Related Services  | 2000-2999      |                  | 74,068.00                 | 77,564.00      | 4.7%               |
| 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      |                  | 11,896.75                 | 7,759.00       | -34.8%             |
| 8) Plant Services  | 8000-8999      |                  | 14,919.00                 | 111,985.00     | 650.6%             |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                      | 0.00           | 0.0%               |
| 10) TOTAL, EXPENDITURES  |                |                  | 281,713.75                | 284,538.00     | 1.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | .25                       | 0.00           | -100.0%            |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                           |                |                    |
| 1) Interfund Transfers   |                |                  |                           |                |                    |
| a) Transfers In  |                | 8900-8929        | 0.00                      | 0.00           | 0.0%               |
| b) Transfers Out   |                | 7600-7629        | 0.00                      | 0.00           | 0.0%               |
| 2) Other Sources/Uses  |                |                  |                           |                |                    |
| a) Sources   |                | 8930-8979        | 0.00                      | 0.00           | 0.0%               |
| b) Uses  |                | 7630-7699        | 0.00                      | 0.00           | 0.0%               |
| 3) Contributions   |                | 8980-8999        | 0.00                      | 0.00           | 0.0%               |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                  | 0.00                      | 0.00           | 0.0%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | .25                       | 0.00           | -100.0%            |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                           |                |                    |
| 1) Beginning Fund Balance  |                |                  |                           |                |                    |
| a) As of July 1 - Unaudited  |                | 9791             | 102,137.00                | 102,137.25     | 0.0%               |
| b) Audit Adjustments   |                | 9793             | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 102,137.00                | 102,137.25     | 0.0%               |
| d) Other Restatements  |                | 9795             | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 102,137.00                | 102,137.25     | 0.0%               |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 102,137.25                | 102,137.25     | 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             | 102,137.25                | 102,137.25     | 0.0%               |
| c) Committed   |                |                  |                           |                |                    |
| Stabilization Arrangements   |                | 9750             | 0.00                      | 0.00           | 0.0%               |
| Other Commitments (by Resource/Object)   |                | 9760             | 0.00                      | 0.00           | 0.0%               |
| d) Assigned  |                |                  |                           |                |                    |
| Other Assignments (by Resource/Object)   |                | 9780             | 0.00                      | 0.00           | 0.0%               |
| e) Unassigned/Unappropriated   |                |                  |                           |                |                    |
| Reserve for Economic Uncertainties   |                | 9789             | 0.00                      | 0.00           | 0.0%               |
| Unassigned/Unappropriated Amount   |                | 9790             | 0.00                      | 0.00           | 0.0%               |

| Resource                  | Description                       | 2021-22<br>Estimated Actuals | 2022-23<br>Budget |
|---------------------------|-----------------------------------|------------------------------|-------------------|
| 6015                      | Adults in Correctional Facilities | 12,256.00                    | 12,256.00         |
| 6391                      | Adult Education Program           | 89,881.00                    | 89,881.00         |
| 9010                      | Other Restricted Local            | .25                          | .25               |
| Total, Restricted Balance |                                   | 102,137.25                   | 102,137.25        |

## 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                               | 2021/22 Original Budget | 2021/22 1stInterim Budget | 2021/22 2ndInterim Budget | 2021/22 Current Budget | 2022/23 Proposed  |
|---|-------------------------|---------------------------|---------------------------|------------------------|-------------------|
| <b>Fund 12 - Child Development Fund</b>           |                         |                           |                           |                        |                   |
| <b>Starting Balance</b>                           |                         |                           |                           |                        |                   |
| 9700  | 150,418                 | 266,483                   | 266,483                   | 266,483                | 287,340           |
| <b>Revenue</b>                                    |                         |                           |                           |                        |                   |
| 8200 Federal Revenue                              | 3,923,409               | 4,337,584                 | 5,167,686                 | 5,467,909              | 4,839,343         |
| 8500 Other State Revenue                          | 4,310,489               | 4,372,864                 | 5,081,418                 | 5,106,245              | 4,942,488         |
| 8600 Other Local Revenue                          | 225,402                 | 447,162                   | 451,962                   | 451,962                | 314,566           |
| <b>Total for Revenue accounts and Object 8000</b> | <b>8,459,300</b>        | <b>9,157,610</b>          | <b>10,701,066</b>         | <b>11,026,116</b>      | <b>10,096,397</b> |
| <b>Expense</b>                                    |                         |                           |                           |                        |                   |
| 1100 Teacher Salaries                             | 964,329                 | 1,048,329                 | 1,060,329                 | 1,090,607              | 1,935,582         |
| 1300 Cert.Supervisors /Admin. Sal                 | 273,055                 | 275,369                   | 275,369                   | 302,703                | 376,381           |
| <b>Total for Object 1000</b>                      | <b>1,237,384</b>        | <b>1,323,698</b>          | <b>1,335,698</b>          | <b>1,393,310</b>       | <b>2,311,963</b>  |
| 2100 Para Educator Salaries                       | 726,438                 | 746,438                   | 761,260                   | 724,463                | 2                 |
| 2300 Classified Supervisors /Admin.               | 261,064                 | 261,064                   | 266,268                   | 276,704                | 268,927           |
| 2400 Clerical/Office Salaries                     | 259,673                 | 259,673                   | 261,673                   | 271,913                | 273,757           |
| 2900 Other Classified Salaries                    | 390,025                 | 390,025                   | 393,731                   | 407,675                | 491,520           |
| <b>Total for Object 2000</b>                      | <b>1,637,200</b>        | <b>1,657,200</b>          | <b>1,682,932</b>          | <b>1,680,755</b>       | <b>1,034,206</b>  |
| 3100 STRS State Teachers Retirement               | 411,011                 | 421,649                   | 421,649                   | 435,860                | 235,444           |
| 3200 PERS Public Employees Retiremt               | 381,958                 | 390,748                   | 392,394                   | 402,847                | 314,607           |
| 3300 Social Security/Medicare                     | 140,627                 | 148,486                   | 150,037                   | 154,976                | 123,310           |
| 3400 Health & Welfare Insurance                   | 283,614                 | 305,001                   | 306,001                   | 307,102                | 368,956           |
| 3500 State Unemployment Insurance                 | 33,291                  | 34,141                    | 34,642                    | 34,949                 | 16,588            |
| 3600 Workers Compensation                         | 86,569                  | 89,669                    | 90,189                    | 93,488                 | 89,754            |
| <b>Total for Object 3000</b>                      | <b>1,337,070</b>        | <b>1,389,694</b>          | <b>1,394,912</b>          | <b>1,429,222</b>       | <b>1,148,659</b>  |
| 4300 Materials and Supplies                       | 210,982                 | 308,350                   | 315,170                   | 330,943                | 266,772           |
| 4400 Noncapitalized Equipment                     | 31,433                  | 47,989                    | 47,989                    | 144,129                | 133,847           |
| 4700 Food   | 62,681                  | 62,681                    | 62,681                    | 69,381                 | 64,181            |
| <b>Total for Object 4000</b>                      | <b>305,096</b>          | <b>419,020</b>            | <b>425,840</b>            | <b>544,453</b>         | <b>464,800</b>    |

| Account<br>Object Code                              | 2021/22<br>Original<br>Budget | 2021/22<br>1stInterim<br>Budget | 2021/22<br>2ndInterim<br>Budget | 2021/22<br>Current<br>Budget | 2022/23<br>Proposed |
|---|-------------------------------|---------------------------------|---------------------------------|------------------------------|---------------------|
| <b>Fund 12 - Child Development Fund (continued)</b> |                               |                                 |                                 |                              |                     |
| <b>Expense (continued)</b>                          |                               |                                 |                                 |                              |                     |
| 5200 Travel/Conference                              | 64,504                        | 64,504                          | 66,504                          | 159,344                      | 159,316             |
| 5300 Dues/Memberships                               | 13,816                        | 13,416                          | 13,416                          | 13,416                       | 14,068              |
| 5400 Property/Liab.Insurance                        | 1,732                         | 1,732                           | 1,732                           | 3,509                        | 1,732               |
| 5500 Utilities                                      | 168,138                       | 167,921                         | 167,921                         | 167,921                      | 167,301             |
| 5600 Rentals, Leases and Repairs                    | 119,379                       | 118,529                         | 121,430                         | 121,907                      | 133,028             |
| 5700 Direct Costs Transfers                         | 607,174                       | 607,174                         | 614,111                         | 724,611                      | 563,718             |
| 5800 Consulting Serv/operating Exp                  | 2,435,109                     | 2,663,273                       | 4,070,044                       | 3,769,630                    | 3,463,265           |
| 5900 Communications                                 | 96,958                        | 96,658                          | 96,658                          | 102,226                      | 70,373              |
| <b>Total for Object 5000</b>                        | <b>3,506,810</b>              | <b>3,733,207</b>                | <b>5,151,816</b>                | <b>5,062,564</b>             | <b>4,572,801</b>    |
| 6100 Land Improvements                              |                               |                                 |                                 | 154,999                      |                     |
| 6400 Equipment                                      |                               |                                 |                                 | 28,286                       |                     |
| <b>Total for Object 6000</b>                        | <b>0</b>                      | <b>0</b>                        | <b>0</b>                        | <b>183,285</b>               | <b>0</b>            |
| 7300 Direct Support/indirect Costs                  | 498,798                       | 535,136                         | 610,213                         | 614,846                      | 614,034             |
| <b>Total for Expense accounts</b>                   | <b>8,522,358</b>              | <b>9,057,955</b>                | <b>10,601,411</b>               | <b>10,908,435</b>            | <b>10,146,463</b>   |
| <b>Ending Balance</b>                               |                               |                                 |                                 |                              |                     |
| 9700  | 87,360                        | 366,138                         | 366,138                         | 384,164                      |                     |
| <b>Total for Fund 12</b>                            |                               |                                 |                                 |                              |                     |
| Starting Balance                                    | 150,418                       | 266,483                         | 266,483                         | 266,483                      | 287,340             |
| Revenue   | 8,459,300                     | 9,157,610                       | 10,701,066                      | 11,026,116                   | 10,096,397          |
| Expense   | 8,522,358                     | 9,057,955                       | 10,601,411                      | 10,908,435                   | 10,146,463          |
| Ending Balance Acct Type                            | 87,360                        | 366,138                         | 366,138                         | 384,164                      | 0                   |
| Calc Ending Balance                                 | 87,360                        | 366,138                         | 366,138                         | 384,164                      | 237,274             |

| Description   | Resource Codes | Object Codes        | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|---------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>  |                |                     |                           |                |                    |
| 1) LCFF Sources   |                | 8010-8099           | 0.00                      | 0.00           | 0.0%               |
| 2) Federal Revenue  |                | 8100-8299           | 5,467,908.99              | 4,839,343.00   | -11.5%             |
| 3) Other State Revenue  |                | 8300-8599           | 5,106,245.00              | 4,942,488.00   | -3.2%              |
| 4) Other Local Revenue  |                | 8600-8799           | 451,962.00                | 314,566.00     | -30.4%             |
| 5) TOTAL, REVENUES  |                |                     | 11,026,115.99             | 10,096,397.00  | -8.4%              |
| <b>B. EXPENDITURES</b>  |                |                     |                           |                |                    |
| 1) Certificated Salaries  |                | 1000-1999           | 1,393,310.00              | 2,311,963.00   | 65.9%              |
| 2) Classified Salaries  |                | 2000-2999           | 1,680,755.00              | 1,034,206.00   | -38.5%             |
| 3) Employee Benefits  |                | 3000-3999           | 1,429,222.00              | 1,148,659.00   | -19.6%             |
| 4) Books and Supplies   |                | 4000-4999           | 544,453.00                | 464,800.00     | -14.6%             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999           | 5,062,563.63              | 4,572,801.00   | -9.7%              |
| 6) Capital Outlay   |                | 6000-6999           | 183,285.00                | 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           | 614,846.00                | 614,034.00     | -0.1%              |
| 9) TOTAL, EXPENDITURES  |                |                     | 10,908,434.63             | 10,146,463.00  | -7.0%              |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | 117,681.36                | (50,066.00)    | -142.5%            |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                     |                           |                |                    |
| 1) Interfund Transfers  |                |                     |                           |                |                    |
| a) Transfers In   |                | 8900-8929           | 0.00                      | 0.00           | 0.0%               |
| b) Transfers Out  |                | 7600-7629           | 0.00                      | 0.00           | 0.0%               |
| 2) Other Sources/Uses   |                |                     |                           |                |                    |
| a) Sources  |                | 8930-8979           | 0.00                      | 0.00           | 0.0%               |
| b) Uses   |                | 7630-7699           | 0.00                      | 0.00           | 0.0%               |
| 3) Contributions  |                | 8980-8999           | 0.00                      | 0.00           | 0.0%               |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                     | 0.00                      | 0.00           | 0.0%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                     | 117,681.36                | (50,066.00)    | -142.5%            |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                     |                           |                |                    |
| 1) Beginning Fund Balance   |                |                     |                           |                |                    |
| a) As of July 1 - Unaudited   |                | 9791                | 266,483.00                | 384,164.36     | 44.2%              |
| b) Audit Adjustments  |                | 9793                | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)   |                |                     | 266,483.00                | 384,164.36     | 44.2%              |
| d) Other Restatements   |                | 9795                | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                     | 266,483.00                | 384,164.36     | 44.2%              |
| 2) Ending Balance, June 30 (E + F1e)  |                |                     | 384,164.36                | 334,098.36     | -13.0%             |
| 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                | 34,169.61                 | 0.00           | -100.0%            |
| All Others  |                | 9719                | 0.00                      | 0.00           | 0.0%               |
| b) Restricted   |                | 9740                | 211,598.36                | 161,532.36     | -23.7%             |
| c) Committed  |                |                     |                           |                |                    |
| Stabilization Arrangements  |                | 9750                | 0.00                      | 0.00           | 0.0%               |
| Other Commitments   |                | 9760                | 0.00                      | 0.00           | 0.0%               |
| d) Assigned   |                |                     |                           |                |                    |
| Other Assignments   |                | 9780                | 138,396.39                | 172,566.00     | 24.7%              |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                |                     |                           |                |                    |
| Unassigned/Unappropriated Amount  |                | 9790                | 0.00                      | 0.00           | 0.0%               |
| <b>G. ASSETS</b>  |                |                     |                           |                |                    |
| 1) Cash   |                |                     |                           |                |                    |
| a) in County Treasury   |                | 9110                | 735,134.21                |                |                    |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                | 0.00                      |                |                    |
| b) in Banks   |                | 9120                | 0.00                      |                |                    |
| c) in Revolving Cash Account  |                | 9130                | 0.00                      |                |                    |
| d) with Fiscal Agent/Trustee  |                | 9135                | 0.00                      |                |                    |

| Description  | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| e) Collections Awaiting Deposit                          |                | 9140         | 0.00                      |                |                    |
| 2) Investments   |                | 9150         | 0.00                      |                |                    |
| 3) Accounts Receivable                                   |                | 9200         | 0.00                      |                |                    |
| 4) Due from Grantor Government                           |                | 9290         | 0.00                      |                |                    |
| 5) Due from Other Funds                                  |                | 9310         | 593.28                    |                |                    |
| 6) Stores  |                | 9320         | 0.00                      |                |                    |
| 7) Prepaid Expenditures                                  |                | 9330         | 34,169.61                 |                |                    |
| 8) Other Current Assets                                  |                | 9340         | 0.00                      |                |                    |
| 9) TOTAL, ASSETS   |                |              | 769,897.10                |                |                    |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                           |                |                    |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                      |                |                    |
| <b>I. LIABILITIES</b>                                    |                |              |                           |                |                    |
| 1) Accounts Payable                                      |                | 9500         | 2,475.17                  |                |                    |
| 2) Due to Grantor Governments                            |                | 9590         | 0.00                      |                |                    |
| 3) Due to Other Funds                                    |                | 9610         | 29,429.12                 |                |                    |
| 4) Current Loans   |                | 9640         |                           |                |                    |
| 5) Unearned Revenue                                      |                | 9650         | 0.00                      |                |                    |
| 6) TOTAL, LIABILITIES                                    |                |              | 31,904.29                 |                |                    |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                           |                |                    |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                      |                |                    |
| <b>K. FUND EQUITY</b>                                    |                |              |                           |                |                    |
| (G9 + H2) - (I6 + J2)                                    |                |              | 737,992.81                |                |                    |
| <b>FEDERAL REVENUE</b>                                   |                |              |                           |                |                    |
| Child Nutrition Programs                                 |                | 8220         | 339,244.99                | 332,060.00     | -2.1%              |
| 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         | 5,128,664.00              | 4,507,283.00   | -12.1%             |
| TOTAL, FEDERAL REVENUE                                   |                |              | 5,467,908.99              | 4,839,343.00   | -11.5%             |
| <b>OTHER STATE REVENUE</b>                               |                |              |                           |                |                    |
| Child Nutrition Programs                                 |                | 8520         | 9,032.00                  | 9,032.00       | 0.0%               |
| Child Development Apportionments                         |                | 8530         | 1,186,375.00              | 883,599.00     | -25.5%             |
| Pass-Through Revenues from State Sources                 |                | 8587         | 0.00                      | 0.00           | 0.0%               |
| State Preschool  | 6105           | 8590         | 1,953,042.00              | 2,081,160.00   | 6.6%               |
| All Other State Revenue                                  | All Other      | 8590         | 1,957,796.00              | 1,968,697.00   | 0.6%               |
| TOTAL, OTHER STATE REVENUE                               |                |              | 5,106,245.00              | 4,942,488.00   | -3.2%              |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                           |                |                    |
| Other Local Revenue                                      |                |              |                           |                |                    |
| Sales  |                |              |                           |                |                    |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                      | 0.00           | 0.0%               |
| Food Service Sales                                       |                | 8634         | 0.00                      | 0.00           | 0.0%               |
| Interest   |                | 8660         | 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                  | 0.00           | -100.0%            |
| Interagency Services                                     |                | 8677         | 250,564.00                | 201,478.00     | -19.6%             |
| All Other Fees and Contracts                             |                | 8689         | 0.00                      | 0.00           | 0.0%               |
| Other Local Revenue                                      |                |              |                           |                |                    |
| All Other Local Revenue                                  |                | 8699         | 182,455.00                | 98,945.00      | -45.8%             |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 451,962.00                | 314,566.00     | -30.4%             |
| TOTAL, REVENUES  |                |              | 11,026,115.99             | 10,096,397.00  | -8.4%              |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                           |                |                    |
| Certificated Teachers' Salaries                          |                | 1100         | 1,090,607.00              | 1,935,582.00   | 77.5%              |
| Certificated Pupil Support Salaries                      |                | 1200         | 0.00                      | 0.00           | 0.0%               |

| Description   | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget      | Percent Difference |
|---|----------------|--------------|---------------------------|---------------------|--------------------|
| Certificated Supervisors' and Administrators' Salaries            |                | 1300         | 302,703.00                | 376,381.00          | 24.3%              |
| Other Certificated Salaries                                       |                | 1900         | 0.00                      | 0.00                | 0.0%               |
| <b>TOTAL, CERTIFICATED SALARIES</b>                               |                |              | <b>1,393,310.00</b>       | <b>2,311,963.00</b> | <b>65.9%</b>       |
| <b>CLASSIFIED SALARIES</b>  |                |              |                           |                     |                    |
| Classified Instructional Salaries                                 |                | 2100         | 724,463.00                | 2.00                | -100.0%            |
| Classified Support Salaries                                       |                | 2200         | 0.00                      | 0.00                | 0.0%               |
| Classified Supervisors' and Administrators' Salaries              |                | 2300         | 276,704.00                | 268,927.00          | -2.8%              |
| Clerical, Technical and Office Salaries                           |                | 2400         | 271,913.00                | 273,757.00          | 0.7%               |
| Other Classified Salaries   |                | 2900         | 407,675.00                | 491,520.00          | 20.6%              |
| <b>TOTAL, CLASSIFIED SALARIES</b>                                 |                |              | <b>1,680,755.00</b>       | <b>1,034,206.00</b> | <b>-38.5%</b>      |
| <b>EMPLOYEE BENEFITS</b>  |                |              |                           |                     |                    |
| STRS  |                | 3101-3102    | 435,860.00                | 235,444.00          | -46.0%             |
| PERS  |                | 3201-3202    | 402,847.00                | 314,607.00          | -21.9%             |
| OASDI/Medicare/Alternative  |                | 3301-3302    | 154,976.00                | 123,310.00          | -20.4%             |
| Health and Welfare Benefits                                       |                | 3401-3402    | 307,102.00                | 368,956.00          | 20.1%              |
| Unemployment Insurance  |                | 3501-3502    | 34,949.00                 | 16,588.00           | -52.5%             |
| Workers' Compensation   |                | 3601-3602    | 93,488.00                 | 89,754.00           | -4.0%              |
| OPEB, Allocated   |                | 3701-3702    | 0.00                      | 0.00                | 0.0%               |
| OPEB, Active Employees  |                | 3751-3752    | 0.00                      | 0.00                | 0.0%               |
| Other Employee Benefits   |                | 3901-3902    | 0.00                      | 0.00                | 0.0%               |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                                   |                |              | <b>1,429,222.00</b>       | <b>1,148,659.00</b> | <b>-19.6%</b>      |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                           |                     |                    |
| Approved Textbooks and Core Curricula Materials                   |                | 4100         | 0.00                      | 0.00                | 0.0%               |
| Books and Other Reference Materials                               |                | 4200         | 0.00                      | 0.00                | 0.0%               |
| Materials and Supplies  |                | 4300         | 330,943.00                | 266,772.00          | -19.4%             |
| Noncapitalized Equipment  |                | 4400         | 144,129.00                | 133,847.00          | -7.1%              |
| Food  |                | 4700         | 69,381.00                 | 64,181.00           | -7.5%              |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                                  |                |              | <b>544,453.00</b>         | <b>464,800.00</b>   | <b>-14.6%</b>      |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                           |                     |                    |
| Subagreements for Services  |                | 5100         | 0.00                      | 0.00                | 0.0%               |
| Travel and Conferences  |                | 5200         | 159,344.00                | 159,316.00          | 0.0%               |
| Dues and Memberships  |                | 5300         | 13,416.00                 | 14,068.00           | 4.9%               |
| Insurance   |                | 5400-5450    | 3,509.00                  | 1,732.00            | -50.6%             |
| Operations and Housekeeping Services                              |                | 5500         | 167,921.00                | 167,301.00          | -0.4%              |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 121,907.00                | 133,028.00          | 9.1%               |
| Transfers of Direct Costs   |                | 5710         | 0.00                      | 0.00                | 0.0%               |
| Transfers of Direct Costs - Interfund                             |                | 5750         | 724,611.00                | 563,718.00          | -22.2%             |
| Professional/Consulting Services and Operating Expenditures       |                | 5800         | 3,769,629.63              | 3,463,265.00        | -8.1%              |
| Communications  |                | 5900         | 102,226.00                | 70,373.00           | -31.2%             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>5,062,563.63</b>       | <b>4,572,801.00</b> | <b>-9.7%</b>       |
| <b>CAPITAL OUTLAY</b>   |                |              |                           |                     |                    |
| Land  |                | 6100         | 0.00                      | 0.00                | 0.0%               |
| Land Improvements   |                | 6170         | 154,999.00                | 0.00                | -100.0%            |
| Buildings and Improvements of Buildings                           |                | 6200         | 0.00                      | 0.00                | 0.0%               |
| Equipment   |                | 6400         | 28,286.00                 | 0.00                | -100.0%            |
| Equipment Replacement   |                | 6500         | 0.00                      | 0.00                | 0.0%               |
| Lease Assets  |                | 6600         | 0.00                      | 0.00                | 0.0%               |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>183,285.00</b>         | <b>0.00</b>         | <b>-100.0%</b>     |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                           |                     |                    |
| Other Transfers Out   |                |              |                           |                     |                    |
| All Other Transfers Out to All Others                             |                | 7299         | 0.00                      | 0.00                | 0.0%               |
| Debt Service  |                |              |                           |                     |                    |
| Debt Service - Interest   |                | 7438         | 0.00                      | 0.00                | 0.0%               |
| Other Debt Service - Principal                                    |                | 7439         | 0.00                      | 0.00                | 0.0%               |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>0.00</b>               | <b>0.00</b>         | <b>0.0%</b>        |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                           |                     |                    |



| Description   | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| Transfers of Indirect Costs - Interfund                 |                | 7350         | 614,846.00                | 614,034.00     | -0.1%              |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS        |                |              | 614,846.00                | 614,034.00     | -0.1%              |
| TOTAL, EXPENDITURES                                     |                |              | 10,908,434.63             | 10,146,463.00  | -7.0%              |
| <b>INTERFUND TRANSFERS</b>                              |                |              |                           |                |                    |
| <b>INTERFUND TRANSFERS IN</b>                           |                |              |                           |                |                    |
| 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%               |
| <b>INTERFUND TRANSFERS OUT</b>                          |                |              |                           |                |                    |
| Other Authorized Interfund Transfers Out                |                | 7619         | 0.00                      | 0.00           | 0.0%               |
| (b) TOTAL, INTERFUND TRANSFERS OUT                      |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>OTHER SOURCES/USES</b>                               |                |              |                           |                |                    |
| <b>SOURCES</b>  |                |              |                           |                |                    |
| Long-Term Debt Proceeds                                 |                |              |                           |                |                    |
| Proceeds from Certificates of Participation             |                | 8971         | 0.00                      | 0.00           | 0.0%               |
| Proceeds from Leases                                    |                | 8972         | 0.00                      | 0.00           | 0.0%               |
| All Other Financing Sources                             |                | 8979         | 0.00                      | 0.00           | 0.0%               |
| (c) TOTAL, SOURCES                                      |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>USES</b>   |                |              |                           |                |                    |
| All Other Financing Uses                                |                | 7699         | 0.00                      | 0.00           | 0.0%               |
| (d) TOTAL, USES   |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>CONTRIBUTIONS</b>                                    |                |              |                           |                |                    |
| Contributions from Unrestricted Revenues                |                | 8980         | 0.00                      | 0.00           | 0.0%               |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                      | 0.00           | 0.0%               |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 0.00                      | 0.00           | 0.0%               |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | 0.00                      | 0.00           | 0.0%               |

| Description  | Function Codes | Object Codes     | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>   |                |                  |                           |                |                    |
| 1) LCFF Sources  |                | 8010-8099        | 0.00                      | 0.00           | 0.0%               |
| 2) Federal Revenue   |                | 8100-8299        | 5,467,908.99              | 4,839,343.00   | -11.5%             |
| 3) Other State Revenue   |                | 8300-8599        | 5,106,245.00              | 4,942,488.00   | -3.2%              |
| 4) Other Local Revenue   |                | 8600-8799        | 451,962.00                | 314,566.00     | -30.4%             |
| 5) TOTAL, REVENUES   |                |                  | 11,026,115.99             | 10,096,397.00  | -8.4%              |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                           |                |                    |
| 1) Instruction   | 1000-1999      |                  | 2,921,681.00              | 2,751,127.00   | -5.8%              |
| 2) Instruction - Related Services  | 2000-2999      |                  | 5,711,514.00              | 5,424,801.00   | -5.0%              |
| 3) Pupil Services  | 3000-3999      |                  | 969,910.63                | 752,669.00     | -22.4%             |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                      | 0.00           | 0.0%               |
| 5) Community Services  | 5000-5999      |                  | 0.00                      | 0.00           | 0.0%               |
| 6) Enterprise  | 6000-6999      |                  | 0.00                      | 0.00           | 0.0%               |
| 7) General Administration  | 7000-7999      |                  | 614,846.00                | 614,034.00     | -0.1%              |
| 8) Plant Services  | 8000-8999      |                  | 690,483.00                | 603,832.00     | -12.5%             |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                      | 0.00           | 0.0%               |
| 10) TOTAL, EXPENDITURES  |                |                  | 10,908,434.63             | 10,146,463.00  | -7.0%              |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 117,681.36                | (50,066.00)    | -142.5%            |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                           |                |                    |
| 1) Interfund Transfers   |                |                  |                           |                |                    |
| a) Transfers In  |                | 8900-8929        | 0.00                      | 0.00           | 0.0%               |
| b) Transfers Out   |                | 7600-7629        | 0.00                      | 0.00           | 0.0%               |
| 2) Other Sources/Uses  |                |                  |                           |                |                    |
| a) Sources   |                | 8930-8979        | 0.00                      | 0.00           | 0.0%               |
| b) Uses  |                | 7630-7699        | 0.00                      | 0.00           | 0.0%               |
| 3) Contributions   |                | 8980-8999        | 0.00                      | 0.00           | 0.0%               |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                  | 0.00                      | 0.00           | 0.0%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | 117,681.36                | (50,066.00)    | -142.5%            |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                           |                |                    |
| 1) Beginning Fund Balance  |                |                  |                           |                |                    |
| a) As of July 1 - Unaudited  |                | 9791             | 266,483.00                | 384,164.36     | 44.2%              |
| b) Audit Adjustments   |                | 9793             | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 266,483.00                | 384,164.36     | 44.2%              |
| d) Other Restatements  |                | 9795             | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 266,483.00                | 384,164.36     | 44.2%              |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 384,164.36                | 334,098.36     | -13.0%             |
| 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             | 34,169.61                 | 0.00           | -100.0%            |
| All Others   |                | 9719             | 0.00                      | 0.00           | 0.0%               |
| b) Restricted  |                | 9740             | 211,598.36                | 161,532.36     | -23.7%             |
| c) Committed   |                |                  |                           |                |                    |
| Stabilization Arrangements   |                | 9750             | 0.00                      | 0.00           | 0.0%               |
| Other Commitments (by Resource/Object)   |                | 9760             | 0.00                      | 0.00           | 0.0%               |
| d) Assigned  |                |                  |                           |                |                    |
| Other Assignments (by Resource/Object)   |                | 9780             | 138,396.39                | 172,566.00     | 24.7%              |
| e) Unassigned/Unappropriated   |                |                  |                           |                |                    |
| Reserve for Economic Uncertainties   |                | 9789             | 0.00                      | 0.00           | 0.0%               |
| Unassigned/Unappropriated Amount   |                | 9790             | 0.00                      | 0.00           | 0.0%               |

| Resource                  | Description   | 2021-22<br>Estimated Actuals | 2022-23<br>Budget |
|---------------------------|---|------------------------------|-------------------|
| 5460                      | Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)                   | .36                          | .36               |
| 6129                      | Child Development: Center-Based Reserve Account for Department of Social Services Programs        | 96,824.00                    | 52,176.00         |
| 6130                      | Child Development: Center-Based Reserve Account   | 104,597.00                   | 104,597.00        |
| 6131                      | Child Development: Resource & Referral Reserve Account for Department of Social Services Programs | 5,422.00                     | 4.00              |
| 6132                      | Child Development: Alternative Payment Reserve Account for Department of Social Services Programs | 4,755.00                     | 4,755.00          |
| Total, Restricted Balance |   | 211,598.36                   | 161,532.36        |

## 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<br>Object Code                                    | 2021/22<br>Original<br>Budget | 2021/22<br>1stInterim<br>Budget | 2021/22<br>2ndInterim<br>Budget | 2021/22<br>Current<br>Budget | 2022/23<br>Proposed |
|---|-------------------------------|---------------------------------|---------------------------------|------------------------------|---------------------|
| <b>Fund 16 - Forest Reserve Fund</b>                      |                               |                                 |                                 |                              |                     |
| <b>Starting Balance</b>                                   |                               |                                 |                                 |                              |                     |
| 9700  | 39,793                        | 35,358                          | 35,358                          | 35,358                       | 35,358              |
| <b>Revenue</b>  |                               |                                 |                                 |                              |                     |
| 8200 Federal Revenue                                      | 41,354                        | 41,354                          | 41,354                          | 41,354                       | 41,354              |
| 8600 Other Local Revenue                                  | 200                           | 200                             | 200                             | 200                          | 200                 |
| <b>Total for Revenue<br/>accounts and Object<br/>8000</b> | <b>41,554</b>                 | <b>41,554</b>                   | <b>41,554</b>                   | <b>41,554</b>                | <b>41,554</b>       |
| <b>Expense</b>  |                               |                                 |                                 |                              |                     |
| 7200 Other Transfers Out                                  | 35,554                        | 35,554                          | 35,554                          | 35,554                       | 35,554              |
| 7600 Other Financing Uses                                 | 6,000                         | 6,000                           | 6,000                           | 6,000                        | 6,000               |
| <b>Total for Expense<br/>accounts and Object<br/>7000</b> | <b>41,554</b>                 | <b>41,554</b>                   | <b>41,554</b>                   | <b>41,554</b>                | <b>41,554</b>       |
| <b>Ending Balance</b>                                     |                               |                                 |                                 |                              |                     |
| 9700  | 39,793                        | 35,358                          | 35,358                          | 35,358                       |                     |
| <b>Total for Fund 16</b>                                  |                               |                                 |                                 |                              |                     |
| Starting Balance  | 39,793                        | 35,358                          | 35,358                          | 35,358                       | 35,358              |
| Revenue   | 41,554                        | 41,554                          | 41,554                          | 41,554                       | 41,554              |
| Expense   | 41,554                        | 41,554                          | 41,554                          | 41,554                       | 41,554              |
| Ending Balance Acct Type                                  | 39,793                        | 35,358                          | 35,358                          | 35,358                       | 0                   |
| Calc Ending Balance                                       | 39,793                        | 35,358                          | 35,358                          | 35,358                       | 35,358              |

| Description   | Resource Codes | Object Codes        | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|---------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>  |                |                     |                           |                |                    |
| 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>B. EXPENDITURES</b>  |                |                     |                           |                |                    |
| 1) Certificated Salaries  |                | 1000-1999           | 0.00                      | 0.00           | 0.0%               |
| 2) Classified Salaries  |                | 2000-2999           | 0.00                      | 0.00           | 0.0%               |
| 3) Employee Benefits  |                | 3000-3999           | 0.00                      | 0.00           | 0.0%               |
| 4) Books and Supplies   |                | 4000-4999           | 0.00                      | 0.00           | 0.0%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999           | 0.00                      | 0.00           | 0.0%               |
| 6) Capital Outlay   |                | 6000-6999           | 0.00                      | 0.00           | 0.0%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,7400-7499 | 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%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | 6,000.00                  | 6,000.00       | 0.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                     |                           |                |                    |
| 1) Interfund Transfers  |                |                     |                           |                |                    |
| a) Transfers In   |                | 8900-8929           | 0.00                      | 0.00           | 0.0%               |
| b) Transfers Out  |                | 7600-7629           | 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%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                     | 0.00                      | 0.00           | 0.0%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                     |                           |                |                    |
| 1) Beginning Fund Balance   |                |                     |                           |                |                    |
| a) As of July 1 - Unaudited   |                | 9791                | 35,358.00                 | 35,358.00      | 0.0%               |
| b) Audit Adjustments  |                | 9793                | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)   |                |                     | 35,358.00                 | 35,358.00      | 0.0%               |
| d) Other Restatements   |                | 9795                | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                     | 35,358.00                 | 35,358.00      | 0.0%               |
| 2) Ending Balance, June 30 (E + F1e)  |                |                     | 35,358.00                 | 35,358.00      | 0.0%               |
| Components of Ending Fund Balance   |                |                     |                           |                |                    |
| a) Nonspendable   |                |                     |                           |                |                    |
| Revolving Cash  |                | 9711                | 0.00                      | 0.00           | 0.0%               |
| Stores  |                | 9712                | 0.00                      | 0.00           | 0.0%               |
| Prepaid Items   |                | 9713                | 0.00                      | 0.00           | 0.0%               |
| All Others  |                | 9719                | 0.00                      | 0.00           | 0.0%               |
| b) Restricted   |                | 9740                | 0.00                      | 0.00           | 0.0%               |
| c) Committed  |                |                     |                           |                |                    |
| Stabilization Arrangements  |                | 9750                | 0.00                      | 0.00           | 0.0%               |
| Other Commitments   |                | 9760                | 0.00                      | 0.00           | 0.0%               |
| d) Assigned   |                |                     |                           |                |                    |
| Other Assignments   |                | 9780                | 35,358.00                 | 35,358.00      | 0.0%               |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                | 9789                | 0.00                      | 0.00           | 0.0%               |
| Unassigned/Unappropriated Amount  |                | 9790                | 0.00                      | 0.00           | 0.0%               |
| <b>G. ASSETS</b>  |                |                     |                           |                |                    |
| 1) Cash   |                |                     |                           |                |                    |
| a) in County Treasury   |                | 9110                | (7,135.67)                |                |                    |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                | 0.00                      |                |                    |
| b) in Banks   |                | 9120                | 0.00                      |                |                    |
| c) in Revolving Cash Account  |                | 9130                | 0.00                      |                |                    |
| d) with Fiscal Agent/Trustee  |                | 9135                | 0.00                      |                |                    |

| Description  | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| e) Collections Awaiting Deposit                            |                | 9140         | 0.00                      |                |                    |
| 2) Investments   |                | 9150         | 0.00                      |                |                    |
| 3) Accounts Receivable                                     |                | 9200         | 0.00                      |                |                    |
| 4) Due from Grantor Government                             |                | 9290         | 0.00                      |                |                    |
| 5) Due from Other Funds                                    |                | 9310         | 0.00                      |                |                    |
| 6) Stores  |                | 9320         | 0.00                      |                |                    |
| 7) Prepaid Expenditures                                    |                | 9330         | 0.00                      |                |                    |
| 8) Other Current Assets                                    |                | 9340         | 0.00                      |                |                    |
| 9) TOTAL, ASSETS   |                |              | (7,135.67)                |                |                    |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                   |                |              |                           |                |                    |
| 1) Deferred Outflows of Resources                          |                | 9490         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED OUTFLOWS                                |                |              | 0.00                      |                |                    |
| <b>I. LIABILITIES</b>                                      |                |              |                           |                |                    |
| 1) Accounts Payable  |                | 9500         | 0.00                      |                |                    |
| 2) Due to Grantor Governments                              |                | 9590         | 0.00                      |                |                    |
| 3) Due to Other Funds                                      |                | 9610         | 0.00                      |                |                    |
| 4) Current Loans   |                | 9640         | 0.00                      |                |                    |
| 5) Unearned Revenue  |                | 9650         | 0.00                      |                |                    |
| 6) TOTAL, LIABILITIES                                      |                |              | 0.00                      |                |                    |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                    |                |              |                           |                |                    |
| 1) Deferred Inflows of Resources                           |                | 9690         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED INFLOWS                                 |                |              | 0.00                      |                |                    |
| <b>K. FUND EQUITY</b>                                      |                |              |                           |                |                    |
| (G9 + H2) - (I6 + J2)                                      |                |              | (7,135.67)                |                |                    |
| <b>FEDERAL REVENUE</b>                                     |                |              |                           |                |                    |
| 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%               |
| <b>OTHER LOCAL REVENUE</b>                                 |                |              |                           |                |                    |
| 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%               |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              |                           |                |                    |
| Other Transfers Out  |                |              |                           |                |                    |
| Transfers of Pass-Through Revenues                         |                |              |                           |                |                    |
| To Districts or Charter Schools                            |                | 7211         | 0.00                      | 0.00           | 0.0%               |
| To County Offices  |                | 7212         | 0.00                      | 0.00           | 0.0%               |
| To JPAs  |                | 7213         | 0.00                      | 0.00           | 0.0%               |
| All Other Transfers  |                | 7281-7283    | 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%               |
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                           |                |                    |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                           |                |                    |
| Other Authorized Interfund Transfers In                    |                | 8919         | 0.00                      | 0.00           | 0.0%               |
| (a) TOTAL, INTERFUND TRANSFERS IN                          |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>INTERFUND TRANSFERS OUT</b>                             |                |              |                           |                |                    |
| 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     | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>   |                |                  |                           |                |                    |
| 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>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                           |                |                    |
| 1) Instruction   | 1000-1999      |                  | 0.00                      | 0.00           | 0.0%               |
| 2) Instruction - Related Services  | 2000-2999      |                  | 0.00                      | 0.00           | 0.0%               |
| 3) Pupil Services  | 3000-3999      |                  | 0.00                      | 0.00           | 0.0%               |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                      | 0.00           | 0.0%               |
| 5) Community Services  | 5000-5999      |                  | 0.00                      | 0.00           | 0.0%               |
| 6) Enterprise  | 6000-6999      |                  | 0.00                      | 0.00           | 0.0%               |
| 7) General Administration  | 7000-7999      |                  | 0.00                      | 0.00           | 0.0%               |
| 8) Plant Services  | 8000-8999      |                  | 0.00                      | 0.00           | 0.0%               |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 35,554.00                 | 35,554.00      | 0.0%               |
| 10) TOTAL, EXPENDITURES  |                |                  | 35,554.00                 | 35,554.00      | 0.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 6,000.00                  | 6,000.00       | 0.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                           |                |                    |
| 1) Interfund Transfers   |                |                  |                           |                |                    |
| a) Transfers In  |                | 8900-8929        | 0.00                      | 0.00           | 0.0%               |
| b) Transfers Out   |                | 7600-7629        | 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%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | 0.00                      | 0.00           | 0.0%               |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                           |                |                    |
| 1) Beginning Fund Balance  |                |                  |                           |                |                    |
| a) As of July 1 - Unaudited  |                | 9791             | 35,358.00                 | 35,358.00      | 0.0%               |
| b) Audit Adjustments   |                | 9793             | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 35,358.00                 | 35,358.00      | 0.0%               |
| d) Other Restatements  |                | 9795             | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 35,358.00                 | 35,358.00      | 0.0%               |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 35,358.00                 | 35,358.00      | 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             | 35,358.00                 | 35,358.00      | 0.0%               |
| e) Unassigned/Unappropriated   |                |                  |                           |                |                    |
| Reserve for Economic Uncertainties   |                | 9789             | 0.00                      | 0.00           | 0.0%               |
| Unassigned/Unappropriated Amount   |                | 9790             | 0.00                      | 0.00           | 0.0%               |



| Resource                  | Description | 2021-22<br>Estimated Actuals | 2022-23<br>Budget |
|---------------------------|-------------|------------------------------|-------------------|
| Total, Restricted Balance |             | 0.00                         | 0.00              |

## 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<br>Object Code                          | 2021/22<br>Original<br>Budget | 2021/22<br>1stInterim<br>Budget | 2021/22<br>2ndInterim<br>Budget | 2021/22<br>Current<br>Budget | 2022/23<br>Proposed |
|---|-------------------------------|---------------------------------|---------------------------------|------------------------------|---------------------|
| <b>Fund 17 - Spc.resrv.for Othr.th.cptl.prj</b> |                               |                                 |                                 |                              |                     |
| <b>Starting Balance</b>                         |                               |                                 |                                 |                              |                     |
| 9700  | 897,911                       | 886,181                         | 886,181                         | 886,181                      | 904,181             |
| <b>Revenue</b>                                  |                               |                                 |                                 |                              |                     |
| 8600 Other Local Revenue                        | 18,000                        | 18,000                          | 18,000                          | 18,000                       | 18,000              |
| <b>Expense</b>                                  |                               |                                 |                                 |                              |                     |
| 7600 Other Financing Uses                       |                               |                                 |                                 |                              | 600,000             |
| <b>Ending Balance</b>                           |                               |                                 |                                 |                              |                     |
| 9700  | 915,911                       | 904,181                         | 904,181                         | 904,181                      |                     |
| <b>Total for Fund 17</b>                        |                               |                                 |                                 |                              |                     |
| Starting Balance                                | 897,911                       | 886,181                         | 886,181                         | 886,181                      | 904,181             |
| Revenue   | 18,000                        | 18,000                          | 18,000                          | 18,000                       | 18,000              |
| Expense   | 0                             | 0                               | 0                               | 0                            | 600,000             |
| Ending Balance Acct Type                        | 915,911                       | 904,181                         | 904,181                         | 904,181                      | 0                   |
| Calc Ending Balance                             | 915,911                       | 904,181                         | 904,181                         | 904,181                      | 322,181             |

| Description   | Resource Codes | Object Codes        | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|---------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>  |                |                     |                           |                |                    |
| 1) LCFF Sources   |                | 8010-8099           | 0.00                      | 0.00           | 0.0%               |
| 2) Federal Revenue  |                | 8100-8299           | 0.00                      | 0.00           | 0.0%               |
| 3) Other State Revenue  |                | 8300-8599           | 0.00                      | 0.00           | 0.0%               |
| 4) Other Local Revenue  |                | 8600-8799           | 18,000.00                 | 18,000.00      | 0.0%               |
| 5) TOTAL, REVENUES  |                |                     | 18,000.00                 | 18,000.00      | 0.0%               |
| <b>B. EXPENDITURES</b>  |                |                     |                           |                |                    |
| 1) Certificated Salaries  |                | 1000-1999           | 0.00                      | 0.00           | 0.0%               |
| 2) Classified Salaries  |                | 2000-2999           | 0.00                      | 0.00           | 0.0%               |
| 3) Employee Benefits  |                | 3000-3999           | 0.00                      | 0.00           | 0.0%               |
| 4) Books and Supplies   |                | 4000-4999           | 0.00                      | 0.00           | 0.0%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999           | 0.00                      | 0.00           | 0.0%               |
| 6) Capital Outlay   |                | 6000-6999           | 0.00                      | 0.00           | 0.0%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,7400-7499 | 0.00                      | 0.00           | 0.0%               |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399           | 0.00                      | 0.00           | 0.0%               |
| 9) TOTAL, EXPENDITURES  |                |                     | 0.00                      | 0.00           | 0.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | 18,000.00                 | 18,000.00      | 0.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                     |                           |                |                    |
| 1) Interfund Transfers  |                |                     |                           |                |                    |
| a) Transfers In   |                | 8900-8929           | 0.00                      | 0.00           | 0.0%               |
| b) Transfers Out  |                | 7600-7629           | 0.00                      | 600,000.00     | New                |
| 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                      | (600,000.00)   | New                |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                     | 18,000.00                 | (582,000.00)   | -3,333.3%          |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                     |                           |                |                    |
| 1) Beginning Fund Balance   |                |                     |                           |                |                    |
| a) As of July 1 - Unaudited   |                | 9791                | 886,181.00                | 904,181.00     | 2.0%               |
| b) Audit Adjustments  |                | 9793                | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)   |                |                     | 886,181.00                | 904,181.00     | 2.0%               |
| d) Other Restatements   |                | 9795                | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                     | 886,181.00                | 904,181.00     | 2.0%               |
| 2) Ending Balance, June 30 (E + F1e)  |                |                     | 904,181.00                | 322,181.00     | -64.4%             |
| Components of Ending Fund Balance   |                |                     |                           |                |                    |
| a) Nonspendable   |                |                     |                           |                |                    |
| Revolving Cash  |                | 9711                | 0.00                      | 0.00           | 0.0%               |
| Stores  |                | 9712                | 0.00                      | 0.00           | 0.0%               |
| Prepaid Items   |                | 9713                | 0.00                      | 0.00           | 0.0%               |
| All Others  |                | 9719                | 0.00                      | 0.00           | 0.0%               |
| b) Restricted   |                | 9740                | 0.00                      | 0.00           | 0.0%               |
| c) Committed  |                |                     |                           |                |                    |
| Stabilization Arrangements  |                | 9750                | 0.00                      | 0.00           | 0.0%               |
| Other Commitments   |                | 9760                | 0.00                      | 0.00           | 0.0%               |
| d) Assigned   |                |                     |                           |                |                    |
| Other Assignments   |                | 9780                | 904,181.00                | 322,181.00     | -64.4%             |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                | 9789                | 0.00                      | 0.00           | 0.0%               |
| Unassigned/Unappropriated Amount  |                | 9790                | 0.00                      | 0.00           | 0.0%               |
| <b>G. ASSETS</b>  |                |                     |                           |                |                    |
| 1) Cash   |                |                     |                           |                |                    |
| a) in County Treasury   |                | 9110                | 886,163.25                |                |                    |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                | 0.00                      |                |                    |
| b) in Banks   |                | 9120                | 0.00                      |                |                    |
| c) in Revolving Cash Account  |                | 9130                | 0.00                      |                |                    |
| d) with Fiscal Agent/Trustee  |                | 9135                | 0.00                      |                |                    |

| Description  | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| e) Collections Awaiting Deposit                              |                | 9140         | 0.00                      |                |                    |
| 2) Investments   |                | 9150         | 0.00                      |                |                    |
| 3) Accounts Receivable                                       |                | 9200         | 0.00                      |                |                    |
| 4) Due from Grantor Government                               |                | 9290         | 0.00                      |                |                    |
| 5) Due from Other Funds                                      |                | 9310         | 0.00                      |                |                    |
| 6) Stores  |                | 9320         | 0.00                      |                |                    |
| 7) Prepaid Expenditures                                      |                | 9330         | 0.00                      |                |                    |
| 8) Other Current Assets                                      |                | 9340         | 0.00                      |                |                    |
| 9) TOTAL, ASSETS   |                |              | 886,163.25                |                |                    |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                     |                |              |                           |                |                    |
| 1) Deferred Outflows of Resources                            |                | 9490         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED OUTFLOWS                                  |                |              | 0.00                      |                |                    |
| <b>I. LIABILITIES</b>  |                |              |                           |                |                    |
| 1) Accounts Payable  |                | 9500         | 0.00                      |                |                    |
| 2) Due to Grantor Governments                                |                | 9590         | 0.00                      |                |                    |
| 3) Due to Other Funds  |                | 9610         | 0.00                      |                |                    |
| 4) Current Loans   |                | 9640         | 0.00                      |                |                    |
| 5) Unearned Revenue  |                | 9650         | 0.00                      |                |                    |
| 6) TOTAL, LIABILITIES  |                |              | 0.00                      |                |                    |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                      |                |              |                           |                |                    |
| 1) Deferred Inflows of Resources                             |                | 9690         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED INFLOWS                                   |                |              | 0.00                      |                |                    |
| <b>K. FUND EQUITY</b>  |                |              |                           |                |                    |
| (G9 + H2) - (I6 + J2)  |                |              | 886,163.25                |                |                    |
| <b>OTHER LOCAL REVENUE</b>                                   |                |              |                           |                |                    |
| 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%               |
| <b>INTERFUND TRANSFERS</b>                                   |                |              |                           |                |                    |
| <b>INTERFUND TRANSFERS IN</b>                                |                |              |                           |                |                    |
| From: General Fund/CSSF                                      |                | 8912         | 0.00                      | 0.00           | 0.0%               |
| Other Authorized Interfund Transfers In                      |                | 8919         | 0.00                      | 0.00           | 0.0%               |
| (a) TOTAL, INTERFUND TRANSFERS IN                            |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>INTERFUND TRANSFERS OUT</b>                               |                |              |                           |                |                    |
| To: General Fund/CSSF  |                | 7612         | 0.00                      | 600,000.00     | New                |
| 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                      | 600,000.00     | New                |
| <b>CONTRIBUTIONS</b>   |                |              |                           |                |                    |
| Contributions from Restricted Revenues                       |                | 8990         | 0.00                      | 0.00           | 0.0%               |
| (e) TOTAL, CONTRIBUTIONS                                     |                |              | 0.00                      | 0.00           | 0.0%               |
| (a-b+e)  |                |              | 0.00                      | (600,000.00)   | New                |

| Description  | Function Codes | Object Codes     | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>   |                |                  |                           |                |                    |
| 1) LCFF Sources  |                | 8010-8099        | 0.00                      | 0.00           | 0.0%               |
| 2) Federal Revenue   |                | 8100-8299        | 0.00                      | 0.00           | 0.0%               |
| 3) Other State Revenue   |                | 8300-8599        | 0.00                      | 0.00           | 0.0%               |
| 4) Other Local Revenue   |                | 8600-8799        | 18,000.00                 | 18,000.00      | 0.0%               |
| 5) TOTAL, REVENUES   |                |                  | 18,000.00                 | 18,000.00      | 0.0%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                           |                |                    |
| 1) Instruction   | 1000-1999      |                  | 0.00                      | 0.00           | 0.0%               |
| 2) Instruction - Related Services  | 2000-2999      |                  | 0.00                      | 0.00           | 0.0%               |
| 3) Pupil Services  | 3000-3999      |                  | 0.00                      | 0.00           | 0.0%               |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                      | 0.00           | 0.0%               |
| 5) Community Services  | 5000-5999      |                  | 0.00                      | 0.00           | 0.0%               |
| 6) Enterprise  | 6000-6999      |                  | 0.00                      | 0.00           | 0.0%               |
| 7) General Administration  | 7000-7999      |                  | 0.00                      | 0.00           | 0.0%               |
| 8) Plant Services  | 8000-8999      |                  | 0.00                      | 0.00           | 0.0%               |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                      | 0.00           | 0.0%               |
| 10) TOTAL, EXPENDITURES  |                |                  | 0.00                      | 0.00           | 0.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 18,000.00                 | 18,000.00      | 0.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                           |                |                    |
| 1) Interfund Transfers   |                |                  |                           |                |                    |
| a) Transfers In  |                | 8900-8929        | 0.00                      | 0.00           | 0.0%               |
| b) Transfers Out   |                | 7600-7629        | 0.00                      | 600,000.00     | New                |
| 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                      | (600,000.00)   | New                |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | 18,000.00                 | (582,000.00)   | -3,333.3%          |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                           |                |                    |
| 1) Beginning Fund Balance  |                |                  |                           |                |                    |
| a) As of July 1 - Unaudited  |                | 9791             | 886,181.00                | 904,181.00     | 2.0%               |
| b) Audit Adjustments   |                | 9793             | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 886,181.00                | 904,181.00     | 2.0%               |
| d) Other Restatements  |                | 9795             | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 886,181.00                | 904,181.00     | 2.0%               |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 904,181.00                | 322,181.00     | -64.4%             |
| Components of Ending Fund Balance  |                |                  |                           |                |                    |
| a) Nonspendable  |                |                  |                           |                |                    |
| Revolving Cash   |                | 9711             | 0.00                      | 0.00           | 0.0%               |
| Stores   |                | 9712             | 0.00                      | 0.00           | 0.0%               |
| Prepaid Items  |                | 9713             | 0.00                      | 0.00           | 0.0%               |
| All Others   |                | 9719             | 0.00                      | 0.00           | 0.0%               |
| b) Restricted  |                |                  |                           |                |                    |
| 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             | 904,181.00                | 322,181.00     | -64.4%             |
| e) Unassigned/Unappropriated   |                |                  |                           |                |                    |
| Reserve for Economic Uncertainties   |                | 9789             | 0.00                      | 0.00           | 0.0%               |
| Unassigned/Unappropriated Amount   |                | 9790             | 0.00                      | 0.00           | 0.0%               |

| Resource                  | Description | 2021-22<br>Estimated Actuals | 2022-23<br>Budget |
|---------------------------|-------------|------------------------------|-------------------|
| Total, Restricted Balance |             | 0.00                         | 0.00              |

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*



| Account<br>Object Code                                       | 2021/22<br>Original<br>Budget | 2021/22<br>1stInterim<br>Budget | 2021/22<br>2ndInterim<br>Budget | 2021/22<br>Current<br>Budget | 2022/23<br>Proposed |
|--|-------------------------------|---------------------------------|---------------------------------|------------------------------|---------------------|
| <b>Fund 73 - Foundation Trust Fund</b>                       |                               |                                 |                                 |                              |                     |
| <b>Starting Balance</b>                                      |                               |                                 |                                 |                              |                     |
| 9700   | 70,346                        | 69,160                          | 69,160                          | 69,160                       | 72,160              |
| <b>Revenue</b>   |                               |                                 |                                 |                              |                     |
| 8600 Other Local Revenue                                     | 3,000                         | 3,000                           | 3,000                           | 3,000                        | 3,000               |
| <b>Ending Balance</b>  |                               |                                 |                                 |                              |                     |
| 9700   | 73,346                        | 72,160                          | 72,160                          | 72,160                       |                     |
| <b>Total for Fund 73</b>                                     |                               |                                 |                                 |                              |                     |
| Starting Balance   | 70,346                        | 69,160                          | 69,160                          | 69,160                       | 72,160              |
| Revenue  | 3,000                         | 3,000                           | 3,000                           | 3,000                        | 3,000               |
| Ending Balance Acct Type                                     | 73,346                        | 72,160                          | 72,160                          | 72,160                       | 0                   |
| Calc Ending Balance  | 73,346                        | 72,160                          | 72,160                          | 72,160                       | 75,160              |
| <b>Total for Org 001 - Colusa County Office of Education</b> |                               |                                 |                                 |                              |                     |
| Starting Balance   | 5,209,314                     | 5,787,710                       | 5,787,710                       | 5,787,710                    | 5,870,570           |
| Revenue  | 23,096,664                    | 24,617,498                      | 26,666,744                      | 26,956,423                   | 26,682,100          |
| Expense  | 23,041,805                    | 24,546,995                      | 26,340,159                      | 26,776,738                   | 27,713,440          |
| Ending Balance Acct Type                                     | 5,264,173                     | 5,858,213                       | 6,114,295                       | 5,967,395                    | 0                   |
| Calc Ending Balance  | 5,264,173                     | 5,858,213                       | 6,114,295                       | 5,967,395                    | 4,839,230           |

| Description   | Resource Codes | Object Codes        | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|---------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>  |                |                     |                           |                |                    |
| 1) LCFF Sources   |                | 8010-8099           | 0.00                      | 0.00           | 0.0%               |
| 2) Federal Revenue  |                | 8100-8299           | 0.00                      | 0.00           | 0.0%               |
| 3) Other State Revenue  |                | 8300-8599           | 0.00                      | 0.00           | 0.0%               |
| 4) Other Local Revenue  |                | 8600-8799           | 3,000.00                  | 3,000.00       | 0.0%               |
| 5) TOTAL, REVENUES  |                |                     | 3,000.00                  | 3,000.00       | 0.0%               |
| <b>B. EXPENSES</b>  |                |                     |                           |                |                    |
| 1) Certificated Salaries  |                | 1000-1999           | 0.00                      | 0.00           | 0.0%               |
| 2) Classified Salaries  |                | 2000-2999           | 0.00                      | 0.00           | 0.0%               |
| 3) Employee Benefits  |                | 3000-3999           | 0.00                      | 0.00           | 0.0%               |
| 4) Books and Supplies   |                | 4000-4999           | 0.00                      | 0.00           | 0.0%               |
| 5) Services and Other Operating 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%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | 3,000.00                  | 3,000.00       | 0.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                     |                           |                |                    |
| 1) Interfund Transfers  |                |                     |                           |                |                    |
| a) Transfers In   |                | 8900-8929           | 0.00                      | 0.00           | 0.0%               |
| b) Transfers Out  |                | 7600-7629           | 0.00                      | 0.00           | 0.0%               |
| 2) Other Sources/Uses   |                |                     |                           |                |                    |
| a) Sources  |                | 8930-8979           | 0.00                      | 0.00           | 0.0%               |
| b) Uses   |                | 7630-7699           | 0.00                      | 0.00           | 0.0%               |
| 3) Contributions  |                | 8980-8999           | 0.00                      | 0.00           | 0.0%               |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                     | 0.00                      | 0.00           | 0.0%               |
| <b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>  |                |                     | 3,000.00                  | 3,000.00       | 0.0%               |
| <b>F. NET POSITION</b>  |                |                     |                           |                |                    |
| 1) Beginning Net Position   |                |                     |                           |                |                    |
| a) As of July 1 - Unaudited   |                | 9791                | 69,160.00                 | 72,160.00      | 4.3%               |
| b) Audit Adjustments  |                | 9793                | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)   |                |                     | 69,160.00                 | 72,160.00      | 4.3%               |
| d) Other Restatements   |                | 9795                | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Net Position (F1c + F1d)  |                |                     | 69,160.00                 | 72,160.00      | 4.3%               |
| 2) Ending Net Position, June 30 (E + F1e)   |                |                     | 72,160.00                 | 75,160.00      | 4.2%               |
| Components of Ending Net Position   |                |                     |                           |                |                    |
| a) Net Investment in Capital Assets   |                | 9796                | 0.00                      | 0.00           | 0.0%               |
| b) Restricted Net Position  |                | 9797                | 72,160.00                 | 75,160.00      | 4.2%               |
| c) Unrestricted Net Position  |                | 9790                | 0.00                      | 0.00           | 0.0%               |
| <b>G. ASSETS</b>  |                |                     |                           |                |                    |
| 1) Cash   |                |                     |                           |                |                    |
| a) in County Treasury   |                | 9110                | 69,235.39                 |                |                    |
| 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                      |                |                    |

| Description  | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| 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  |                |              | 69,235.39                 |                |                    |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                           |                |                    |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                      |                |                    |
| <b>I. LIABILITIES</b>                                    |                |              |                           |                |                    |
| 1) Accounts Payable                                      |                | 9500         | 0.00                      |                |                    |
| 2) Due to Grantor Governments                            |                | 9590         | 0.00                      |                |                    |
| 3) Due to Other Funds                                    |                | 9610         | 0.00                      |                |                    |
| 4) Current Loans   |                | 9640         |                           |                |                    |
| 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) 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                      |                |                    |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                           |                |                    |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                      |                |                    |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                      |                |                    |
| <b>K. NET POSITION</b>                                   |                |              |                           |                |                    |
| Net Position, June 30 (G10 + H2) - (I7 + J2)             |                |              | 69,235.39                 |                |                    |
| <b>OTHER STATE REVENUE</b>                               |                |              |                           |                |                    |
| 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%               |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                           |                |                    |
| 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%               |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                           |                |                    |
| 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%               |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                           |                |                    |
| 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%               |

| Description  | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| Other Classified Salaries                                  |                | 2900         | 0.00                      | 0.00           | 0.0%               |
| TOTAL, CLASSIFIED SALARIES                                 |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>EMPLOYEE BENEFITS</b>                                   |                |              |                           |                |                    |
| STRS   |                | 3101-3102    | 0.00                      | 0.00           | 0.0%               |
| PERS   |                | 3201-3202    | 0.00                      | 0.00           | 0.0%               |
| OASDI/Medicare/Alternative                                 |                | 3301-3302    | 0.00                      | 0.00           | 0.0%               |
| Health and Welfare Benefits                                |                | 3401-3402    | 0.00                      | 0.00           | 0.0%               |
| Unemployment Insurance                                     |                | 3501-3502    | 0.00                      | 0.00           | 0.0%               |
| Workers' Compensation                                      |                | 3601-3602    | 0.00                      | 0.00           | 0.0%               |
| OPEB, Allocated  |                | 3701-3702    | 0.00                      | 0.00           | 0.0%               |
| OPEB, Active Employees                                     |                | 3751-3752    | 0.00                      | 0.00           | 0.0%               |
| Other Employee Benefits                                    |                | 3901-3902    | 0.00                      | 0.00           | 0.0%               |
| TOTAL, EMPLOYEE BENEFITS                                   |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>BOOKS AND SUPPLIES</b>                                  |                |              |                           |                |                    |
| Approved Textbooks and Core Curricula Materials            |                | 4100         | 0.00                      | 0.00           | 0.0%               |
| Books and Other Reference Materials                        |                | 4200         | 0.00                      | 0.00           | 0.0%               |
| Materials and Supplies                                     |                | 4300         | 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%               |
| <b>SERVICES AND OTHER OPERATING EXPENSES</b>               |                |              |                           |                |                    |
| 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%               |
| <b>DEPRECIATION AND AMORTIZATION</b>                       |                |              |                           |                |                    |
| 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%               |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              |                           |                |                    |
| 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%               |
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                           |                |                    |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                           |                |                    |
| Other Authorized Interfund Transfers In                    |                | 8919         | 0.00                      | 0.00           | 0.0%               |
| (a) TOTAL, INTERFUND TRANSFERS IN                          |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>OTHER SOURCES/USES</b>                                  |                |              |                           |                |                    |
| <b>SOURCES</b>   |                |              |                           |                |                    |
| All Other Financing Sources                                |                | 8979         | 0.00                      | 0.00           | 0.0%               |
| (c) TOTAL, SOURCES   |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>USES</b>  |                |              |                           |                |                    |
| All Other Financing Uses                                   |                | 7699         | 0.00                      | 0.00           | 0.0%               |
| (d) TOTAL, USES  |                |              | 0.00                      | 0.00           | 0.0%               |
| <b>CONTRIBUTIONS</b>                                       |                |              |                           |                |                    |
| Contributions from Unrestricted Revenues                   |                | 8980         | 0.00                      | 0.00           | 0.0%               |
| Contributions from Restricted Revenues                     |                | 8990         | 0.00                      | 0.00           | 0.0%               |
| (e) TOTAL, CONTRIBUTIONS                                   |                |              | 0.00                      | 0.00           | 0.0%               |

| Description  | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a + c - d + e) |                |              | 0.00                      | 0.00           | 0.0%               |

| Description  | Function Codes | Object Codes     | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| <b>A. REVENUES</b>   |                |                  |                           |                |                    |
| 1) LCFF Sources  |                | 8010-8099        | 0.00                      | 0.00           | 0.0%               |
| 2) Federal Revenue   |                | 8100-8299        | 0.00                      | 0.00           | 0.0%               |
| 3) Other State Revenue   |                | 8300-8599        | 0.00                      | 0.00           | 0.0%               |
| 4) Other Local Revenue   |                | 8600-8799        | 3,000.00                  | 3,000.00       | 0.0%               |
| 5) TOTAL, REVENUES   |                |                  | 3,000.00                  | 3,000.00       | 0.0%               |
| <b>B. EXPENSES (Objects 1000-7999)</b>   |                |                  |                           |                |                    |
| 1) Instruction   | 1000-1999      |                  | 0.00                      | 0.00           | 0.0%               |
| 2) Instruction - Related Services  | 2000-2999      |                  | 0.00                      | 0.00           | 0.0%               |
| 3) Pupil Services  | 3000-3999      |                  | 0.00                      | 0.00           | 0.0%               |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                      | 0.00           | 0.0%               |
| 5) Community Services  | 5000-5999      |                  | 0.00                      | 0.00           | 0.0%               |
| 6) Enterprise  | 6000-6999      |                  | 0.00                      | 0.00           | 0.0%               |
| 7) General Administration  | 7000-7999      |                  | 0.00                      | 0.00           | 0.0%               |
| 8) Plant Services  | 8000-8999      |                  | 0.00                      | 0.00           | 0.0%               |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                      | 0.00           | 0.0%               |
| 10) TOTAL, EXPENSES  |                |                  | 0.00                      | 0.00           | 0.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 3,000.00                  | 3,000.00       | 0.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                           |                |                    |
| 1) Interfund Transfers   |                |                  |                           |                |                    |
| a) Transfers In  |                | 8900-8929        | 0.00                      | 0.00           | 0.0%               |
| b) Transfers Out   |                | 7600-7629        | 0.00                      | 0.00           | 0.0%               |
| 2) Other Sources/Uses  |                |                  |                           |                |                    |
| a) Sources   |                | 8930-8979        | 0.00                      | 0.00           | 0.0%               |
| b) Uses  |                | 7630-7699        | 0.00                      | 0.00           | 0.0%               |
| 3) Contributions   |                | 8980-8999        | 0.00                      | 0.00           | 0.0%               |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                  | 0.00                      | 0.00           | 0.0%               |
| <b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>   |                |                  | 3,000.00                  | 3,000.00       | 0.0%               |
| <b>F. NET POSITION</b>   |                |                  |                           |                |                    |
| 1) Beginning Net Position  |                |                  |                           |                |                    |
| a) As of July 1 - Unaudited  |                | 9791             | 69,160.00                 | 72,160.00      | 4.3%               |
| b) Audit Adjustments   |                | 9793             | 0.00                      | 0.00           | 0.0%               |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 69,160.00                 | 72,160.00      | 4.3%               |
| d) Other Restatements  |                | 9795             | 0.00                      | 0.00           | 0.0%               |
| e) Adjusted Beginning Net Position (F1c + F1d)   |                |                  | 69,160.00                 | 72,160.00      | 4.3%               |
| 2) Ending Net Position, June 30 (E + F1e)  |                |                  | 72,160.00                 | 75,160.00      | 4.2%               |
| Components of Ending Net Position  |                |                  |                           |                |                    |
| a) Net Investment in Capital Assets  |                | 9796             | 0.00                      | 0.00           | 0.0%               |
| b) Restricted Net Position   |                | 9797             | 72,160.00                 | 75,160.00      | 4.2%               |
| c) Unrestricted Net Position   |                | 9790             | 0.00                      | 0.00           | 0.0%               |

| Resource                       | Description            | 2021-22<br>Estimated Actuals | 2022-23<br>Budget |
|--------------------------------|------------------------|------------------------------|-------------------|
| 9010                           | Other Restricted Local | 72,160.00                    | 75,160.00         |
| Total, Restricted Net Position |                        | 72,160.00                    | 75,160.00         |

## 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):           | 4,467        |
| <b>County Office County Operations Grant ADA Standard Percentage Level:</b> | <b>3.00%</b> |

**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<br>(Form A, Line B5) | Estimated/Unaudited Actuals |  |  |        |
| Third Prior Year (2019-20)  | 4,466.93                             | 4,466.93                    |  | N/A  | Met    |
| Second Prior Year (2020-21) | 4,466.93                             | 4,466.93                    |  | N/A  | Met    |
| First Prior Year (2021-22)  | 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                                      | District Funded                          | County Operations Grant ADA             | Charter School ADA and Charter School Funded     |
|-----------------------------|--|--|---|--|
|                             | Alternative Education Grant ADA<br>(Form A, Lines B1d and C2d) | County Program ADA<br>(Form A, Line B2g) | County Program ADA<br>(Form A, Line B5) | County Program ADA<br>(Form A, Lines C1 and C3f) |
| Third Prior Year (2019-20)  | 10.67  | 16.23                                    | 4,466.93                                | 0.00   |
| Second Prior Year (2020-21) | 10.67  | 16.23                                    | 4,466.93                                | 0.00   |
| First Prior Year (2021-22)  | 9.10   | 14.12                                    | 4,466.93                                | 0.00   |
| Historical Average:         | 10.15  | 15.53                                    | 4,466.93                                | 0.00   |

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

|                                      |       |       |          |      |
|--------------------------------------|-------|-------|----------|------|
| <b>Budget Year (2022-23)</b>         |       |       |          |      |
| (historical average plus 2%):        | 10.35 | 15.84 | 4,556.27 | 0.00 |
| <b>1st Subsequent Year (2023-24)</b> |       |       |          |      |
| (historical average plus 4%):        | 10.55 | 16.15 | 4,645.61 | 0.00 |
| <b>2nd Subsequent Year (2024-25)</b> |       |       |          |      |
| (historical average plus 6%):        | 10.76 | 16.46 | 4,734.95 | 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                                      | District Funded                          | County Operations Grant ADA             | Charter School ADA and Charter School Funded     |
|-------------------------------|--|--|---|--|
|                               | Alternative Education Grant ADA<br>(Form A, Lines B1d and C2d) | County Program ADA<br>(Form A, Line B2g) | County Program ADA<br>(Form A, Line B5) | County Program ADA<br>(Form A, Lines C1 and C3f) |
| Budget Year (2022-23)         | 10.00  | 14.12                                    | 4,466.93                                | 0.00   |
| 1st Subsequent Year (2023-24) | 10.00  | 14.12                                    | 4466.93                                 | 0.00   |
| 2nd Subsequent Year (2024-25) | 10.00  | 14.12                                    | 4466.93                                 | 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)<sup>1</sup> plus or minus one percent.

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

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

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

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

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

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

**Projected LCFF Revenue**

Select County Office's LCFF revenue funding status:

At Target

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

Hold Harmless

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

Status: At Target

**I. LCFF Funding**

a. COE funded at Target LCFF

a1. COE Operations Grant

a2. COE Alternative Education Grant

b. COE funded at Hold Harmless LCFF

|     | Prior Year<br>(2021-22) | Budget Year<br>(2022-23) | 1st Subsequent Year<br>(2023-24) | 2nd Subsequent Year<br>(2024-25) |
|-----|-------------------------|--------------------------|----------------------------------|----------------------------------|
| a1. | 1,467,373.00            | 2,489,941.00             | 2,623,900.00                     | 2,729,381.00                     |
| a2. | 99,554.00               | 210,190.00               | 221,498.00                       | 230,402.00                       |
| b.  | N/A                     | N/A                      | N/A                              | N/A                              |

|     |                                      |              |              |              |              |
|-----|--------------------------------------|--------------|--------------|--------------|--------------|
| c.  | Charter Funded County Program        |              |              |              |              |
| c1. | LCFF Entitlement                     |              |              |              |              |
| d.  | Total LCFF<br>(Sum of a or b, and c) | 1,566,927.00 | 2,700,131.00 | 2,845,398.00 | 2,959,783.00 |

**II. County Operations Grant**

Step 1 - Change in Population

|    |   |          |          |          |          |
|----|---|----------|----------|----------|----------|
| a. | ADA (Funded)<br>(Form A, line B5 and Criterion 1B-2)                | 4,466.93 | 4466.93  | 4,466.93 | 4,466.93 |
| b. | Prior Year ADA (Funded)   |          | 4,466.93 | 4466.93  | 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<br>(Step 1c divided by Step 1b)    |          | 0.00%    | 0.00%    | 0.00%    |

Step 2 - Change in Funding Level

|     |   |  |              |              |              |
|-----|---|--|--------------|--------------|--------------|
| a.  | Prior Year LCFF Funding<br>(Section I-a1 (At Target) or Section I-b (Hold Harmless), prior year column) |  | 1,467,373.00 | 2,489,941.00 | 2,623,900.00 |
| b1. | COLA percentage (if COE is at target)   |  | 6.6%         | 5.4%         | 4.0%         |
| b2. | COLA amount (proxy for purposes of this criterion)  |  | 96,259.67    | 133,958.83   | 105,480.78   |
| c.  | Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))  |  | 96,259.67    | 133,958.83   | 105,480.78   |
| d.  | Percent Change Due to Funding Level<br>(Step 2c divided by Step 2a)                                     |  | 6.56%        | 5.38%        | 4.02%        |

Step 3 - Weighted Change in Population and Funding Level

|    |  |  |        |        |        |
|----|--|--|--------|--------|--------|
| a. | Percent change in population and funding level<br>(Step 1d plus Step 2d)   |  | 6.56%  | 5.38%  | 4.02%  |
| b. | LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target)<br>or Section I-b divided by Section I-d (Hold Harmless)) |  | 92.22% | 92.22% | 92.22% |
| c. | Weighted Percent change<br>(Step 3a x Step 3b)   |  | 6.05%  | 4.96%  | 3.71%  |

**III. Alternative Education Grant**

|                               | Prior Year<br>(2021-22)  | Budget Year<br>(2022-23) | 1st Subsequent Year<br>(2023-24) | 2nd Subsequent Year<br>(2024-25) |       |
|-------------------------------|--|--------------------------|----------------------------------|----------------------------------|-------|
| Step 1 - Change in Population |  |                          |                                  |                                  |       |
| a.                            | ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)        | 9.10                     | 10.00                            | 10.00                            | 10.00 |
| b.                            | Prior Year ADA (Funded)  |                          | 9.10                             | 10.00                            | 10.00 |
| c.                            | Difference (Step 1a minus Step 1b)                               |                          | .90                              | 0.00                             | 0.00  |
| d.                            | Percent Change Due to Population<br>(Step 1c divided by Step 1b) |                          | 9.89%                            | 0.00%                            | 0.00% |

Step 2 - Change in Funding Level

|    |   |  |           |            |            |
|----|---|--|-----------|------------|------------|
| a. | Prior Year LCFF Funding<br>(Section I-a2 (At Target) or Section I-b (Hold Harmless), prior year column) |  | 99,554.00 | 210,190.00 | 221,498.00 |
|----|---|--|-----------|------------|------------|

|     |   |          |           |          |
|-----|---|----------|-----------|----------|
| b1. | COLA percentage (if COE is at target) (Section II-Step 2b1)         | 6.56%    | 5.38%     | 4.02%    |
| b2. | COLA amount (proxy for purposes of this criterion)                  | 6,530.74 | 11,308.22 | 8,904.22 |
| c.  | Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))            | 6,530.74 | 11,308.22 | 8,904.22 |
| d.  | Percent Change Due to Funding Level<br>(Step 2c divided by Step 2a) | 6.56%    | 5.38%     | 4.02%    |

Step 3 - Weighted Change in Population and Funding Level

|    |  |        |       |       |
|----|--|--------|-------|-------|
| a. | Percent change in population and funding level (Step 1d plus Step 2d)  | 16.45% | 5.38% | 4.02% |
| b. | LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target)<br>or Section I-b divided by Section I-d (Hold Harmless)) | 7.78%  | 7.78% | 7.78% |
| c. | Weighted Percent change<br>(Step 3a x Step 3b)   | 1.28%  | 0.42% | 0.31% |

IV. Charter Funded County Program

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

Step 2 - Change in Funding Level

|     |  |       |       |       |
|-----|--|-------|-------|-------|
| a.  | Prior Year LCFF Funding (Section I-c1, prior year column)            | 0.00  | 0.00  | 0.00  |
| b1. | COLA percentage  |       |       |       |
| b2. | COLA amount (proxy for purposes of this criterion)                   | 0.00  | 0.00  | 0.00  |
| c.  | Percent Change Due to Funding Level<br>(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<br>(Step 3a x Step 3b)                        | 0.00% | 0.00% | 0.00% |

V. Weighted Change

|    | Budget Year<br>(2022-23)  | 1st Subsequent Year<br>(2023-24) | 2nd Subsequent Year<br>(2024-25) |       |
|----|---|----------------------------------|----------------------------------|-------|
| a. | Total weighted percent change<br>(Step 3c in sections II, III and IV) | 7.33%                            | 5.38%                            | 4.02% |

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

|                |                |                |
|----------------|----------------|----------------|
| 6.33% to 8.33% | 4.38% to 6.38% | 3.02% to 5.02% |
|----------------|----------------|----------------|

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<br>(2021-22) | Budget Year<br>(2022-23) | 1st Subsequent Year<br>(2023-24) | 2nd Subsequent Year<br>(2024-25) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Projected local property taxes<br>(Form 01, Objects 8021 - 8089)  | 519,009.00              | 519,009.00               | 519,009.00                       | 519,009.00                       |
| <b>Excess Property Tax/Minimum State Aid Standard<br/>(Percent change over previous year, plus/minus 1%):</b> |                         | <b>N/A</b>               | <b>N/A</b>                       | <b>N/A</b>                       |

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

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

|   | Prior Year<br>(2021-22) | Budget Year<br>(2022-23) | 1st Subsequent Year<br>(2023-24) | 2nd Subsequent Year<br>(2024-25) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| 1. LCFF Revenue<br>(Fund 01, Objects 8011, 8012, 8020-8089) | 2,626,770.00            | 3,612,124.00             | 3,806,456.00                     | 3,959,476.00                     |
| County Office's Projected Change in LCFF Revenue:           |                         | 37.51%                   | 5.38%                            | 4.02%                            |
| <b>Standard:</b>  |                         | <b>6.33% to 8.33%</b>    | <b>4.38% to 6.38%</b>            | <b>3.02% to 5.02%</b>            |
| <b>Status:</b>  |                         | 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)

Based on the May Revise, funding to the LCFF has increased.

**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<br>(2022-23) | 1st Subsequent Year<br>(2023-24) | 2nd Subsequent Year<br>(2024-25) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. County Office's Change in Funding Level<br>(Criterion 2C):                 | 37.51%                   | 5.38%                            | 4.02%                            |
| 2. County Office's Salaries and Benefits Standard<br>(Line 1, plus/minus 5%): | 32.51% to 42.51%         | 0.38% to 10.38%                  | -0.98% to 9.02%                  |

**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<br>(Form 01, Objects 1000-3999) |       | Percent Change<br>Over Previous Year | Status  |
|-------------------------------|---|-------|--------------------------------------|---------|
|                               | (Form MYP, Lines B1-B3)                               |       |                                      |         |
| First Prior Year (2021-22)    | 13,240,675.00   |       |                                      |         |
| Budget Year (2022-23)         | 13,730,302.00   | 3.70% |                                      | Not Met |
| 1st Subsequent Year (2023-24) | 13,939,387.00   | 1.52% |                                      | Met     |
| 2nd Subsequent Year (2024-25) | 14,120,289.00   | 1.30% |                                      | Met     |

**3C. Comparison of County Office Change in Salaries and Benefits to the Standard**

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

- 1a. STANDARD NOT MET - Projected ratio(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

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

Negotiated increases to salaries for FY 2022-23 have been completed.

**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<br>(2022-23) | 1st Subsequent Year<br>(2023-24) | 2nd Subsequent Year<br>(2024-25) |
|--------------------------|----------------------------------|----------------------------------|
|--------------------------|----------------------------------|----------------------------------|

|   |                         |                         |                         |
|---|-------------------------|-------------------------|-------------------------|
| 1. County Office's Change in Funding Level<br>(Criterion 2C):   | 37.51%                  | 5.38%                   | 4.02%                   |
| <b>2. County Office's Other Revenues and Expenditures</b><br><b>Standard Percentage Range (Line 1, plus/minus 10%):</b> | <b>27.51% to 47.51%</b> | <b>-4.62% to 15.38%</b> | <b>-5.98% to 14.02%</b> |
| 3. County Office's Other Revenues and Expenditures<br>Explanation Percentage Range (Line 1, plus/minus 5%):             | 32.51% to 42.51%        | 0.38% to 10.38%         | -0.98% to 9.02%         |

**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<br>Over Previous Year | Change Is<br>Outside<br>Explanation<br>Range |
|---|--------------|--------------------------------------|--|
| <b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b> |              |                                      |  |
| First Prior Year (2021-22)  | 2,183,079.00 |                                      |  |
| Budget Year (2022-23)   | 1,562,278.00 | -28.44%                              | Yes  |
| 1st Subsequent Year (2023-24)   | 1,562,278.00 | 0.00%                                | Yes  |
| 2nd Subsequent Year (2024-25)   | 1,562,278.00 | 0.00%                                | No   |

**Explanation:**  
(required if Yes)

The ending of our three-year IAL grant has resulted in a decrease in federal revenue.

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

|                               |              |       |     |
|-------------------------------|--------------|-------|-----|
| First Prior Year (2021-22)    | 5,233,473.00 |       |     |
| Budget Year (2022-23)         | 5,340,143.00 | 2.04% | Yes |
| 1st Subsequent Year (2023-24) | 5,340,143.00 | 0.00% | Yes |
| 2nd Subsequent Year (2024-25) | 5,340,143.00 | 0.00% | No  |

**Explanation:**  
(required if Yes)

2021-22 one time funding sources are not included in the 2022-23 budget.

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

|                               |              |        |     |
|-------------------------------|--------------|--------|-----|
| First Prior Year (2021-22)    | 5,234,743.00 |        |     |
| Budget Year (2022-23)         | 5,118,066.00 | -2.23% | Yes |
| 1st Subsequent Year (2023-24) | 5,278,589.00 | 3.14%  | No  |
| 2nd Subsequent Year (2024-25) | 5,428,591.00 | 2.84%  | No  |

**Explanation:**  
(required if Yes)

Special Education excess costs have decreased.

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

|                            |            |  |  |
|----------------------------|------------|--|--|
| First Prior Year (2021-22) | 929,154.00 |  |  |
|----------------------------|------------|--|--|



|                               |            |         |     |
|-------------------------------|------------|---------|-----|
| Budget Year (2022-23)         | 591,517.00 | -36.34% | Yes |
| 1st Subsequent Year (2023-24) | 592,603.00 | 0.18%   | Yes |
| 2nd Subsequent Year (2024-25) | 592,603.00 | 0.00%   | No  |

**Explanation:**  
(required if Yes)

The ending of our three-year IAL grant has resulted in a decrease in supplies.

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

|                               |              |         |     |
|-------------------------------|--------------|---------|-----|
| First Prior Year (2021-22)    | 1,796,320.00 |         |     |
| Budget Year (2022-23)         | 1,480,673.00 | -17.57% | Yes |
| 1st Subsequent Year (2023-24) | 1,358,717.00 | -8.24%  | Yes |
| 2nd Subsequent Year (2024-25) | 1,358,717.00 | 0.00%   | No  |

**Explanation:**  
"(required if Yes)"

The ending of our three-year IAL grant has resulted in a decrease in services.

**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<br>Over Previous Year | Status |
|----------------------------|--------|--------------------------------------|--------|
|----------------------------|--------|--------------------------------------|--------|

**Total Federal, Other State, and Other Local Revenue (Section 4B)**

|                               |               |        |         |
|-------------------------------|---------------|--------|---------|
| First Prior Year (2021-22)    | 12,651,295.00 |        |         |
| Budget Year (2022-23)         | 12,020,487.00 | -4.99% | Not Met |
| 1st Subsequent Year (2023-24) | 12,181,010.00 | 1.34%  | Met     |
| 2nd Subsequent Year (2024-25) | 12,331,012.00 | 1.23%  | Met     |

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

|                               |              |         |         |
|-------------------------------|--------------|---------|---------|
| First Prior Year (2021-22)    | 2,725,474.00 |         |         |
| Budget Year (2022-23)         | 2,072,190.00 | -23.97% | Not Met |
| 1st Subsequent Year (2023-24) | 1,951,320.00 | -5.83%  | Not Met |
| 2nd Subsequent Year (2024-25) | 1,951,320.00 | 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 NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4B above and will also display in the explanation box below.

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

The ending of our three-year IAL grant has resulted in a decrease in federal revenue.

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

2021-22 one time funding sources are not included in the 2022-23 budget.

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

Special Education excess costs have decreased.

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)

The ending of our three-year IAL grant has resulted in a decrease in supplies.

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

The ending of our three-year IAL grant has resulted in a decrease in services.

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<br>Unrestricted<br>Expenditures<br>and Other Financing<br>Uses<br>(Form 01, Resources<br>0000-1999,<br>Objects 1000-7999) | 3% Required<br>Minimum Contribution<br>(Unrestricted Budget times<br>3%) | Budgeted Contribution <sup>1</sup><br>to the Ongoing and Major<br>Maintenance Account | Status |
|--|--|--|---|--------|
| Ongoing and Major Maintenance/Restricted Maintenance Account | 4,372,913.00   | 131,187.39   | 175,968.00  | Met    |

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

**6. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup>, in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

|  |   | Third Prior Year<br>(2019-20) | Second Prior Year<br>(2020-21) | First Prior Year<br>(2021-22) |
|--|---|-------------------------------|--------------------------------|-------------------------------|
| 1.   | County Office's Available Reserve Amounts (resources 0000-1999)   |                               |                                |                               |
|  | a. Stabilization Arrangements<br>(Funds 01 and 17, Object 9750)   | 0.00                          | 0.00                           | 0.00                          |
|  | b. Reserve for Economic Uncertainties<br>(Funds 01 and 17, Object 9789)   | 607,108.00                    | 699,305.93                     | 777,252.00                    |
|  | c. Unassigned/Unappropriated<br>(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)   | 607,108.00                    | 699,305.93                     | 777,252.00                    |
| 2.   | Expenditures and Other Financing Uses   |                               |                                |                               |
|  | a. County Office's Total Expenditures and Other Financing Uses<br>(Fund 01, objects 1000-7999)  | 12,142,146.38                 | 13,986,123.29                  | 15,545,036.00                 |
|  | b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540, 6546, objects 7211-7213, 7221-7223)                         | 0.00                          | 0.00                           | 0.00                          |
|  | c. Total Expenditures and Other Financing Uses<br>(Line 2a plus Line 2b)  | 12,142,146.38                 | 13,986,123.29                  | 15,545,036.00                 |
| 3.   | County Office's Available Reserve Percentage<br>(Line 1e divided by Line 2c)  | 5.00%                         | 5.00%                          | 5.00%                         |
| <b>County Office's Deficit Spending Standard Percentage Levels</b> |   | <b>1.70%</b>                  | <b>1.70%</b>                   | <b>1.70%</b>                  |

(Line 3 times 1/3):

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

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year                              | Net Change in                                     | Total Unrestricted  | Deficit Spending Level   |        |
|--|---|---|--|--------|
|  | Unrestricted Fund Balance<br>(Form 01, Section E) | Expenditures and Other Financing Uses<br>(Form 01, Objects 1000-7999) | (If Net Change in Unrestricted Fund Balance is negative, else N/A) |        |
|  |   |   |  | Status |
| Third Prior Year (2019-20)               | 447,344.15  | 2,137,158.56  | N/A  | Met    |
| Second Prior Year (2020-21)              | 318,457.25  | 2,268,945.61  | N/A  | Met    |
| First Prior Year (2021-22)               | 178,629.00  | 2,831,456.00  | N/A  | Met    |
| Budget Year (2022-23) (Information only) | (402,274.00)                                      | 4,372,913.00  |  |        |

**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 <sup>1</sup> | County Office Total Expenditures and Other Financing Uses <sup>2</sup> |                 |
|-------------------------------|--|-----------------|
| 1.7%                          | 0  | to \$6,637,999  |
| 1.3%                          | \$6,638,000  | to \$16,595,999 |
| 1.0%                          | \$16,596,000   | to \$74,682,000 |
| 0.7%                          | \$74,682,001   | and over        |

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

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

|   |               |  |
|---|---------------|--|
| County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through<br>(Criterion 7A2b) if Criterion 7A, Line 1 is No: | 16,640,885.00 |  |
| <b>County Office's Fund Balance Standard Percentage Level:</b>  | <b>1.00%</b>  |  |

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

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

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

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

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

No

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

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

---



---

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

| Budget Year<br>(2022-23) | 1st Subsequent Year<br>(2023-24) | 2nd Subsequent Year<br>(2024-25) |
|--------------------------|----------------------------------|----------------------------------|
| 0.00                     | 0.00                             | 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 <sup>3</sup><br>(Form 01, Line F1e, Unrestricted Column) |                             | Beginning Fund Balance                         | Status |
|--|--|-----------------------------|--|--------|
|  | Original Budget  | Estimated/Unaudited Actuals | Variance Level<br>(If overestimated, else N/A) |        |
| Third Prior Year (2019-20)               | 2,963,121.00   | 3,474,795.01                | N/A  | Met    |
| Second Prior Year (2020-21)              | 3,696,035.00   | 3,922,139.16                | N/A  | Met    |
| First Prior Year (2021-22)               | 4,014,414.00   | 4,240,597.00                | N/A  | Met    |
| Budget Year (2022-23) (Information only) | 4419226.00   |                             |  |        |

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

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

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

1a. STANDARD MET - Unrestricted county school service fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

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

|  |
|--|
|  |
|--|

**8. CRITERION: Reserves**

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

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

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

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

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

|  | Budget Year<br>(2022-23) | 1st Subsequent Year<br>(2023-24) | 2nd Subsequent Year<br>(2024-25) |
|--|--------------------------|----------------------------------|----------------------------------|
| County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No: | 16,640,885.00            | 15,461,616.00                    | 15,649,088.00                    |

|   |              |              |              |
|---|--------------|--------------|--------------|
| <b>County Office's Reserve Standard Percentage Level:</b> | <b>3.00%</b> | <b>4.00%</b> | <b>4.00%</b> |
|---|--------------|--------------|--------------|

**8A. Calculating the County Office's Reserve Standard**

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

All other data are extracted or calculated.

|   | Budget Year<br>(2022-23) | 1st Subsequent Year<br>(2023-24) | 2nd Subsequent Year<br>(2024-25) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses<br>(Fund 01, objects 1000-7999) (Form MYP, Line B11) | 16,640,885.00            | 15,461,616.00                    | 15,649,088.00                    |
| 2. Plus: Special Education Pass-through   |                          |                                  |                                  |

|    |   |                   |                   |                   |
|----|---|-------------------|-------------------|-------------------|
|    | (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)                             | 0.00              | 0.00              | 0.00              |
| 3. | Total Expenditures and Other Financing Uses<br>(Line A1 plus Line A2)             | 16,640,885.00     | 15,461,616.00     | 15,649,088.00     |
| 4. | Reserve Standard Percentage Level   | 3.00%             | 4.00%             | 4.00%             |
| 5. | Reserve Standard - by Percent<br>(Line A3 times Line A4)                          | 499,226.55        | 618,464.64        | 625,963.52        |
| 6. | Reserve Standard - by Amount<br>(From percentage level chart above)               | 664,000.00        | 332,000.00        | 332,000.00        |
| 7. | <b>County Office's Reserve Standard</b><br><b>(Greater of Line A5 or Line A6)</b> | <b>664,000.00</b> | <b>618,464.64</b> | <b>625,963.52</b> |

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

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

| Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9):   | Budget Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|--|-----------------------|-------------------------------|-------------------------------|
| 1. County School Service Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYP, Line E1a)  | 0.00                  | 0.00                          | 0.00                          |
| 2. County School Service Fund - Reserve for Economic Uncertainties<br>(Fund 01, Object 9789) (Form MYP, Line E1b)  | 832,044.00            | 773,081.00                    | 782,454.00                    |
| 3. County School Service Fund - Unassigned/Unappropriated Amount<br>(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<br>(Fund 17, Object 9750) (Form MYP, Line E2a)  | 0.00                  |                               |                               |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYP, Line E2b)  | 0.00                  |                               |                               |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYP, Line E2c)  | 0.00                  |                               |                               |
| 8. County Office's Budgeted Reserve Amount<br>(Lines B1 thru B7)   | 832,044.00            | 773,081.00                    | 782,454.00                    |
| 9. County Office's Budgeted Reserve Percentage (Information only)<br>(Line 8 divided by Section 8A, Line 3)  | 5.00%                 | 5.00%                         | 5.00%                         |
| <b>County Office's Reserve Standard</b><br><b>(Section 8A, Line 7):</b>  | <b>664,000.00</b>     | <b>618,464.64</b>             | <b>625,963.52</b>             |
| Status:  | Met                   | Met                           | Met                           |

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

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

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

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

---

---

**SUPPLEMENTAL INFORMATION**

---

---

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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



**S5. Contributions**

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

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

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

County Office's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to +\$20,000

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

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

| Description / Fiscal Year   | Projection   | Amount of Change | Percent Change | Status  |
|---|--------------|------------------|----------------|---------|
| <b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b> |              |                  |                |         |
| First Prior Year (2021-22)  | (171,540.00) |                  |                |         |
| Budget Year (2022-23)   | (205,968.00) | 34,428.00        | 20.1%          | Not Met |
| 1st Subsequent Year (2023-24)   | (145,919.00) | (60,049.00)      | (29.2%)        | Not Met |
| 2nd Subsequent Year (2024-25)   | (178,125.00) | 32,206.00        | 22.1%          | Not Met |
| <b>1b. Transfers In, County School Service Fund *</b>   |              |                  |                |         |
| First Prior Year (2021-22)  | 6,000.00     |                  |                |         |
| Budget Year (2022-23)   | 606,000.00   | 600,000.00       | 10,000.0%      | Not Met |
| 1st Subsequent Year (2023-24)   | 6,000.00     | (600,000.00)     | (99.0%)        | Not Met |
| 2nd Subsequent Year (2024-25)   | 6,000.00     | 0.00             | 0.0%           | Met     |
| <b>1c. Transfers Out, County School Service Fund *</b>  |              |                  |                |         |
| First Prior Year (2021-22)  | 0.00         |                  |                |         |
| Budget Year (2022-23)   | 0.00         | 0.00             | 0.0%           | Met     |
| 1st Subsequent Year (2023-24)   | 0.00         | 0.00             | 0.0%           | Met     |
| 2nd Subsequent Year (2024-25)   | 0.00         | 0.00             | 0.0%           | Met     |
| <b>1d. Impact of Capital Projects</b>   |              |                  |                |         |
| 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)

The cost of running county programs has gone up and the required contributions has increased as well.

1b. NOT MET - The projected transfers in to the county school service fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timelines, for reducing or eliminating the transfers.

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

This is a one time transfer for possible purchase of office building.

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 commitments<sup>1</sup> and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

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

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

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

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

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

| Type of Commitment            | # of Years Remaining | SACS Fund and Object Codes Used For: |                             | Principal Balance as of July 1, 2022-23 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------|---|
|                               |                      | Funding Sources (Revenues)           | Debt Service (Expenditures) |   |
| Leases                        |                      |                                      |                             |   |
| Certificates of Participation |                      |                                      |                             |   |
| General Obligation Bonds      |                      |                                      |                             |   |
| Supp Early Retirement Program |                      |                                      |                             |   |
| State School Building Loans   |                      |                                      |                             |   |
| Compensated Absences          |                      | Resource 0000                        |                             | 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, 2022-23 |
|--------------------|----------------------|----------------------------|-----------------------------|---|
|                    |                      |                            |                             |   |
|                    |                      |                            |                             |   |
|                    |                      |                            |                             |   |
|                    |                      |                            |                             |   |
|                    |                      |                            |                             |   |
| <b>TOTAL:</b>      |                      |                            |                             | 105,000                                 |

| Type of Commitment (continued)           | Prior Year   | Budget Year               | 1st Subsequent Year       | 2nd Subsequent Year       |
|--|--|---------------------------|---------------------------|---------------------------|
|  | (2021-22)  | (2022-23)                 | (2023-24)                 | (2024-25)                 |
|  | Annual Payment<br>(P & I)  | Annual Payment<br>(P & I) | Annual Payment<br>(P & I) | Annual Payment<br>(P & I) |
| Leases                                   |  |                           |                           |                           |
| Certificates of Participation            |  |                           |                           |                           |
| General Obligation Bonds                 |  |                           |                           |                           |
| Supp Early Retirement Program            |  |                           |                           |                           |
| State School Building Loans              |  |                           |                           |                           |
| Compensated Absences                     |  |                           |                           |                           |
| Other Long-term Commitments (continued): |  |                           |                           |                           |
|  |  |                           |                           |                           |
|  |  |                           |                           |                           |
|  |  |                           |                           |                           |
|  |  |                           |                           |                           |
|  |  |                           |                           |                           |
|  |  |                           |                           |                           |
| <b>Total Annual Payments:</b>            | 0  | 0                         | 0                         | 0                         |
|  | <b>Has total annual payment increased over prior year (2021-22)?</b> | <b>No</b>                 | <b>No</b>                 | <b>No</b>                 |

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

DATA ENTRY: Enter an explanation if Yes.

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

**Explanation:**

(required if Yes to increase in total annual payments)

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

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

|     |
|-----|
| Yes |
|-----|

2 For the county office's OPEB:

a. Are they lifetime benefits?

|    |
|----|
| No |
|----|

b. Do benefits continue past age 65?

|    |
|----|
| No |
|----|

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

Special Education certificated staff can be awarded up to \$10,000 annual for health benefits up to age 65 after 30 years of service.

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 |
|---------------------|-----------------|
| N/A                 | N/A             |

4. OPEB Liabilities

Data must be entered.

a. Total OPEB liability

|            |
|------------|
| 380,995.00 |
|------------|

b. OPEB plan(s) fiduciary net position (if applicable)

|      |
|------|
| 0.00 |
|------|

c. Total/Net OPEB liability (Line 4a minus Line 4b)

|            |
|------------|
| 380,995.00 |
|------------|

d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?

|           |
|-----------|
| Actuarial |
|-----------|

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

|              |
|--------------|
| Jun 30, 2021 |
|--------------|

5. OPEB Contributions

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

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement

Method

|  |           |  |  |
|--|-----------|--|--|
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 10,000.00 |  |  |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  | 10,000.00 |  |  |
| d. Number of retirees receiving OPEB benefits  | 1.00      |  |  |

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

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

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

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

|  | Budget Year<br>(2022-23) | 1st Subsequent Year<br>(2023-24) | 2nd Subsequent Year<br>(2024-25) |
|--|--------------------------|----------------------------------|----------------------------------|
| a. Required contribution (funding) for self-insurance programs |                          |                                  |                                  |
| b. Amount contributed (funded) for self-insurance programs     |                          |                                  |                                  |

**S8. Status of Labor Agreements**

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

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

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

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

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

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

|   | Prior Year (2nd Interim)<br>(2021-22) | Budget Year<br>(2022-23) | 1st Subsequent Year<br>(2023-24) | 2nd Subsequent Year<br>(2024-25) |
|---|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full - time - equivalent(FTE) positions | 57.00                                 | 57.00                    | 57.00                            | 57.00                            |

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

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

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

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

|  |
|--|
|  |
|--|

Negotiations Settled

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

|              |
|--------------|
| Jun 15, 2022 |
|--------------|

3. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2023

4. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

|     |     |     |
|-----|-----|-----|
| Yes | Yes | Yes |
|-----|-----|-----|

**One Year Agreement**

Total cost of salary settlement

222868

% change in salary schedule from prior year

4.5%

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

|  |
|--|
|  |
|--|

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

6. Amount included for any tentative salary schedule increases

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

|    |   |        |        |        |
|----|---|--------|--------|--------|
| 1. | Are costs of H&W benefit changes included in the budget and MYPs? | Yes    | Yes    | Yes    |
| 2. | Total cost of H&W benefits  | 612750 | 612750 | 612750 |
| 3. | Percent of H&W cost paid by employer                              |        |        |        |
| 4. | Percent projected change in H&W cost over prior year              | 2.3%   |        |        |

**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:

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

|   | Budget Year<br>(2022-23) | 1st Subsequent Year<br>(2023-24) | 2nd Subsequent Year<br>(2024-25) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Are step & column adjustments included in the budget and MYPs? | Yes                      | Yes                              | Yes                              |
| 2. Cost of step & column adjustments                              | 123649                   | 125504                           | 127387                           |
| 3. Percent change in step & column over prior year                | 1.5%                     | 1.5%                             | 1.5%                             |

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

|   | Budget Year<br>(2022-23) | 1st Subsequent Year<br>(2023-24) | 2nd Subsequent Year<br>(2024-25) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Are savings from attrition included in the budget and MYPs?  | Yes                      | No                               | No                               |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | Yes                      | 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)<br>(2021-22) | Budget Year<br>(2022-23) | 1st Subsequent Year<br>(2023-24) | 2nd Subsequent Year<br>(2024-25) |
|---|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 109                                   | 109.0                    | 109.0                            | 109.0                            |

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

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

Yes

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

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

|  |
|--|
|  |
|--|

**Negotiations Settled**

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Jun 15, 2022

3. Period covered by the agreement:      Begin Date: Jul 01, 2022      End Date: Jun 30, 2023

4. Salary settlement:

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

**One Year Agreement**

|   |        |  |  |
|---|--------|--|--|
| Total cost of salary settlement             | 219116 |  |  |
| % change in salary schedule from prior year | 4.5%   |  |  |

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

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

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

|  | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|-------------|---------------------|---------------------|
|  | (2022-23)   | (2023-24)           | (2024-25)           |
| 1. Are costs of H&W benefit changes included in the budget and MYPs? | Yes         | Yes                 | Yes                 |
| 2. Total cost of H&W benefits  | 490000      | 490000              | 490000              |
| 3. Percent of H&W cost paid by employer                              |             |                     |                     |
| 4. Percent projected change in H&W cost over prior year              | 2.3%        |                     |                     |



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

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

|    |  |
|----|--|
| No |  |
|    |  |

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

If Yes, explain the nature of the new costs:

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

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<br>(2022-23) | 1st Subsequent Year<br>(2023-24) | 2nd Subsequent Year<br>(2024-25) |
|--|--------------------------|----------------------------------|----------------------------------|
|  | Yes                      | Yes                              | Yes                              |
|  | 97482                    | 98945                            | 100429                           |
|  | 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<br>(2022-23) | 1st Subsequent Year<br>(2023-24) | 2nd Subsequent Year<br>(2024-25) |
|--|--------------------------|----------------------------------|----------------------------------|
|  | Yes                      | No                               | No                               |
|  | Yes                      | 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)<br>(2021-22) | Budget Year<br>(2022-23) | 1st Subsequent Year<br>(2023-24) | 2nd Subsequent Year<br>(2024-25) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 13                                    | 13.0                     | 13.0                             | 13.0                             |

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

Yes

If Yes, complete question 2.

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

|  |
|--|
|  |
|--|

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

Negotiations Settled

|   | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|---|-------------|---------------------|---------------------|
|   | (2022-23)   | (2023-24)           | (2024-25)           |
| 2. Salary settlement:   |             |                     |                     |
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | Yes         | Yes                 | Yes                 |
| Total cost of salary settlement   | 86775       |                     |                     |
| % change in salary schedule from prior year (may enter text, such as "Reopener")          | 5.0%        |                     |                     |

Negotiations Not Settled

|  | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|-------------|---------------------|---------------------|
|  | (2022-23)   | (2023-24)           | (2024-25)           |
| 3. Cost of a one percent increase in salary and statutory benefits |             |                     |                     |

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

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

|  | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|-------------|---------------------|---------------------|
|  | (2022-23)   | (2023-24)           | (2024-25)           |
| 1. Are costs of H&W benefit changes included in the budget and MYPs? | Yes         | Yes                 | Yes                 |
| 2. Total cost of H&W benefits  | 139750      | 139750              | 139750              |
| 3. Percent of H&W cost paid by employer                              |             |                     |                     |
| 4. Percent projected change in H&W cost over prior year              | 2.3%        |                     |                     |

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

|   | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|---|-------------|---------------------|---------------------|
|   | (2022-23)   | (2023-24)           | (2024-25)           |
| 1. Are step & column adjustments included in the budget and MYPs? | Yes         | Yes                 | Yes                 |
| 2. Cost of step & column adjustments                              | 45570       | 46254               | 46948               |
| 3. Percent change in step & column over prior year                | 1.5%        | 1.5%                | 1.5%                |

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

|   | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|---|-------------|---------------------|---------------------|
|   | (2022-23)   | (2023-24)           | (2024-25)           |
| 1. Are costs of other benefits included in the budget and MYPs? | Yes         | Yes                 | Yes                 |
| 2. Total cost of other benefits                                 |             |                     |                     |
| 3. Percent change in cost of other benefits over prior year     |             |                     |                     |

**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

|              |
|--------------|
| Yes          |
| Jun 15, 2022 |

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

|     |
|-----|
| Yes |
|-----|

**ADDITIONAL FISCAL INDICATORS**

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

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

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

---

---

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

**CHECKFUND - (Fatal)** - All FUND codes must be valid. **Passed**

**CHECKRESOURCE - (Warning)** - All RESOURCE codes must be valid. **Passed**

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

**CHECKGOAL - (Fatal)** - All GOAL codes must be valid. **Passed**

**CHECKFUNCTION - (Fatal)** - All FUNCTION codes must be valid. **Passed**

**CHECKOBJECT - (Fatal)** - All OBJECT codes must be valid. **Passed**

**CHK-FUNDxOBJECT - (Fatal)** - All FUND and OBJECT account code combinations must be valid. **Passed**

**CHK-FDXRS7690xOB8590 - (Fatal)** - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

**CHK-FUNDxRESOURCE - (Warning)** - All FUND and RESOURCE account code combinations should be valid. **Passed**

**CHK-FUNDxGOAL - (Warning)** - All FUND and GOAL account code combinations should be valid. **Passed**

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

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

**CHK-RESOURCExOBJECTA - (Warning)** - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

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

Explanation: N/A no error message displayed

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

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

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

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

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

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**OBJ-POSITIVE - (Warning)** - All applicable objects should have a positive balance by resource, by fund. **Passed**

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

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

| FUND | RESOURCE | FUNCTION  | VALUE         |
|------|----------|-----------|---------------|
| 01   | 0000     | 7200-7600 | (\$33,378.00) |

Explanation: Expenditures will be reviewed upon closing of 2021-22 fiscal year.

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

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

**NET-INV-CAP-ASSETS - (Warning)** - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

**SUPPLEMENTAL CHECKS**

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

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

**DEBT-POSITIVE - (Fatal)** - In Form DEBT, long-term liability ending balances must be positive. **Passed**

### **EXPORT VALIDATION CHECKS**

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

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

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

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

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

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



Budget, July 1  
Budget 2022-23

**Technical Review Checks**

Phase - All

Display - All Technical 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**

**CHECKFUND - (Fatal)** - All FUND codes must be valid. **Passed**

**CHECKRESOURCE - (Warning)** - All RESOURCE codes must be valid. **Passed**

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

**CHECKGOAL - (Fatal)** - All GOAL codes must be valid. **Passed**

**CHECKFUNCTION - (Fatal)** - All FUNCTION codes must be valid. **Passed**

**CHECKOBJECT - (Fatal)** - All OBJECT codes must be valid. **Passed**

**CHK-FUNDxOBJECT - (Fatal)** - All FUND and OBJECT account code combinations must be valid. **Passed**

**CHK-FDXRS7690xOB8590 - (Fatal)** - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

**CHK-FUNDxRESOURCE - (Warning)** - All FUND and RESOURCE account code combinations should be valid. **Passed**

**CHK-FUNDxGOAL - (Warning)** - All FUND and GOAL account code combinations should be valid. **Passed**

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

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

**CHK-RESOURCExOBJECTA - (Warning)** - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

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

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

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

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

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**OBJ-POSITIVE - (Warning)** - All applicable objects should have a positive balance by resource, by fund. **Passed**

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

**EXP-POSITIVE - (Warning)** - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

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

## **SUPPLEMENTAL CHECKS**

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

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

## **EXPORT VALIDATION CHECKS**

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

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

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

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

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

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

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

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

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

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



# 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

## STANDARDIZED ACCOUNT CODE STRUCTURE (SACS)

Fund – Resource – Year – **Object** – Goal – Function – School – Budget Rep – Type  
X – XXXX – X – **XXXX** – XXXX – XXXX – XXX – XXXX – XXXX

| <i>Object Codes</i> | <i>Object Code Descriptions – Expenditures (1000-1999)</i> | <i>Object Codes</i> | <i>Object Code Descriptions – Expenditures, Continued</i>     |
|---------------------|--|---------------------|---|
| <b>1000-1999</b>    | <b><u>Certificated Salaries</u></b>                        | 3202                | PERS on Classified Salaries (object 2XXX)                     |
| 1100                | Teacher’s Salaries   | <b>33XX</b>         | <b>Social Security (OASDI)/FICA-MED/Alternate</b>             |
| 1101                | Teacher’s Salaries – Extra/Stipend                         | 3311                | OASDI on Certificated Salaries (object 1XXX)                  |
| 1105                | Teacher’s Salaries – Substitutes                           | 3312                | OSADI on Classified Salaries (object 2XXX)                    |
| 1150                | Teacher’s Salaries – Extended Session                      | 3321                | FICA-MED on Certificated Salaries (object 1XXX)               |
| 1200                | Certificated Pupil Support Salaries – Regular              | 3322                | FICA-MED on Classified Salaries (object 2XXX)                 |
| 1201                | Certificated Pupil Support Salaries – Extra/Stipend        | 3331                | Alternate Retirement on Certificated Sal (object 1XXX)        |
| 1300                | Certificated Supervisors’ & Administrators – Regular       | 3332                | Alternate Retirement on Classified Sal (object 2XXX)          |
| 1311                | Certificated Supervisors’ & Administrators’ – Extra        | <b>34XX</b>         | <b>Health &amp; Welfare Benefits</b>                          |
| 1320                | Superintendents’ Salaries – Regular                        | 3411                | Health & Welfare on Certificated Sal (object 1XXX)            |
| 1330                | Assistant Superintendents’ Salaries – Regular              | 3412                | Health & Welfare on Classified Sal (object 2XXX)              |
| 1901                | Other Certificated Salaries – Extra/Stipend                | <b>35XX</b>         | <b>State Unemployment Insurance</b>                           |
| <b>2000-2999</b>    | <b><u>Classified Personnel Salaries</u></b>                | 3501                | State Unemploy Ins. on Certificated Sal (object 1XXX)         |
| 2100                | Instructional Aides’ Salaries – Regular                    | 3502                | State Unemploy Ins. On Classified Sal (object 2XXX)           |
| 2101                | Instructional Aides’ Salaries – Extra/Stipend              | <b>36XX</b>         | <b>Workers’ Compensation Insurance</b>                        |
| 2102                | Instructional Aides’ Salaries – Temps                      | 3601                | Workers’ Comp Insurance on Cert Sal (object 1XXX)             |
| 2105                | Instructional Aides’ Salaries – Substitutes                | 3602                | Workers’ Comp Insurance on Class Sal (object 2XXX)            |
| 2106                | Instructional Aides’ Salaries – Overtime                   | <b>37XX</b>         | <b>Retiree Benefits</b>                                       |
| 2150                | Instructional Aides’ Salaries – Extended Session           | 3711                | Health & Welfare Current Ret on Cert Sal (object 1XXX)        |
| 2200                | Classified Support Salaries – Regular                      | 3712                | Health & Welfare Current Ret on Class Sal (object 2XXX)       |
| 2205                | Class Support Salaries – Subs                              | 3751                | OPEB Active Employee-Certificated (object 1XXX)               |
| 2206                | Classified Support Salaries – Overtime/Temps               | 3752                | OPEB Active Employee-Classified (object 2XXX)                 |
| 2250                | Classified Support Salaries – Extended Session             | <b>39XX</b>         | <b>Other Benefits</b>   |
| 2300                | Classified Supervisors’ & Administrators’ Sal. – Reg.      | 3911                | <u>Taxable Fringe Benefits on Cert Salaries (object 1XXX)</u> |
| 2316                | Classified Spvr & Admin Salaries – Overtime/Temps          | 3912                | Taxable Fringe Benefits on Class Salaries (object 2XXX)       |
| 2320                | Classified Superintendent Salaries – Regular               | 3941                | Employer Paid Dues-Certificated                               |
| 2400                | Clerical & Other Office Salaries – Regular                 | 3942                | Employer Paid Dues  |
| 2405                | Clerical & Other Office Salaries – Substitutes             | <b>4000-4999</b>    | <b><u>Books &amp; Supplies</u></b>                            |
| 2406                | Clerical & Other Office Salaries – Overtime/Temps          | 4100                | Approved Textbooks & Core Curricula Materials                 |
| 2900                | Other Classified Salaries – Regular                        | 4200                | Books Other Than Textbooks & Reference Materials              |
| 2901                | Other Class Salaries Extra/Stipends                        | 4310                | Materials & Supplies  |
| 2905                | Other Classified Salaries – Substitutes                    | 4340                | Printing Expense  |
| 2906                | Other Classified Salaries – Overtime/Temps                 | 4381                | Diesel  |
| 2920                | Naturalists’ Salaries – Regular                            | 4400                | Non-Capitalized Equipment                                     |
| 2930                | Student Help Salaries – Regular                            | 4700                | Food (Food Services)  |
| 2950                | Other Classified Salaries – Extended Session               |                     |   |
| <b>3000-3999</b>    | <b><u>Employee Benefits</u></b>                            |                     |   |
| <b>31XX</b>         | <b>State Teachers’ Retirement System (STRS)</b>            |                     |   |
| 3101                | STRS on Certificated Salaries (object 1XXX)                |                     |   |
| 3102                | STRS on Classified Salaries (object 2XXX)                  |                     |   |
| <b>32XX</b>         | <b>Public Employees Retirement System (PERS)</b>           |                     |   |
| 3201                | PERS on Certificated Salaries (object 1XXX)                |                     |   |

**5000-5999** **Services & Other Operating Expenses**

5100 Sub-Agreements for Services  
5200 Travel & Conferences  
5201 Directors Council Meetings  
5202 Directors Other Travel/Conference  
5205 SPAC Conference  
5206 Other SPAC Conference  
5300 Dues & Memberships  
5400 Insurance  
5450 Other Insurance  
5500 Operations & Housekeeping Services  
5510 Water/Sewage  
5515 Pest Control  
5520 Gas/Heating Oil/Electric  
5570 Disposal Services  
5580 Laundry/Dry Cleaning  
5600 Rental, Lease & Repairs & Non-Capitalized Improvements  
5610 Equipment Rental/Lease  
5620 Facilities Rental/Lease  
5640 Contracts/Service Agreements  
5660 Equipment Repair  
5670 Vehicle Expense  
5680 Building Repairs  
5710 Direct Support Costs for Inter-program Services  
5712 Inter-program Transportation  
5713 Inter-program Contracts  
5750 Direct Costs for Interfund Services  
5751 Interfund Transportation  
5800 Professional/Consulting Services & Operating Expend.  
5803 Printing (Outside Services)  
5807 Stipends to Non-Employees  
5808 Documented Reimbursable Expenses to Consultants  
5809 Contracted Services  
5810 Legal Expense  
5815 Contracted Services Outdoor Education  
5817 Pupil Transport Outdoor Education  
5820 Audit Expense  
5835 Security Service  
5842 Advertisements  
5843 Tuberculosis (TB) Testing  
5844 Fingerprinting  
5860 Federal Interest on Loans  
5885 Tuition and License Reimbursements  
5891 Data Processing Services  
5900 Communications  
5930 Postage  
5940 Telephone  
5941 Telephone Data Lines

5943 **Cell Phones**

5944 Internet Charges

**6000-6999** **Capital Outlay**

6100 Land  
6110 Acquisition of Sites  
6111 Appraisals  
6112 Title/Escrow Costs  
6113 Surveys  
6170 Land Improvements  
6200 Buildings & Improvement of Buildings  
6210 **New Construction**  
6211 Building Purchases  
6218 Assessment & Fees  
6220 Improvements (Remodeling)  
6230 Relocatable Portables  
6281 Architect/Engineering Fees  
6282 Inspectors  
6283 Tests  
6284 Legal Fees  
6400 Equipment  
6401 Capital Leased Equipment Less Than \$5,000  
6500 Equipment Replacement

**7000-7999** **Other Outgo**

**7100-7199** **Tuition**

7141 Other Tuition Excess Costs to Districts

**7200-7299** **Other Transfers Out**

7211 Transfer of Pass-Through Revenues to Districts  
7212 Transfer Pass-Thru Revenue CO OF  
7221 Transfer of Apportionments to Districts  
7222 Transfer of Apportionments County Office  
7281 All Other Transfers to Districts  
7299 All Other Transfers Out

**7300-7500** **Direct Support/ Indirect Costs**

7310 Direct Support/ Indirect Costs for Inter-program Charges  
7350 Direct Support/ Indirect Costs for Interfund Charges  
7438 Debt Service - Interest  
7439 Debt Service -Principal

**7600-7629** **Interfund Transfers Out**

7611 From General Fund to Child Development Fund  
7615 Between General Fund/Special Bldg to Deferred Maint  
7619 Other Authorized Interfund Transfers Out

|                  |  |                  |  |
|------------------|--|------------------|--|
| <b>8010-8999</b> | <b>LCFF Sources</b>                                      | 8689             | Other Fees/Contract Services                           |
| <b>8010-8019</b> | <b>Principle Apportionments</b>                          | 8699             | All Other Local Revenues                               |
| 8011             | LCFF - Current Year                                      | 8710             | <b>Other Tuition</b>                                   |
| 8012             | Education Protection Account (EPA) - Current Year        | 8781             | All Other Transfer from District/Charter               |
| 8019             | LCFF - Prior Year  | 8782             | All Other Transfer From COE                            |
| <b>8020-8039</b> | <b>Tax Relief Subventions</b>                            | 8791             | Transfer of Appt from Districts                        |
| 8021             | <b>Homeowners' Exemption</b>                             | 8792             | Transfer of Apportionment from County Office           |
| 8029             | Other Subventions/In-Lieu Tax                            | <b>8910-8979</b> | <b>Other Financing Sources</b>                         |
| <b>8040-8089</b> | <b>County &amp; District Taxes</b>                       | <b>8910-8929</b> | <b>Interfund Transfers In</b>                          |
| 8041             | Secured Tax Rolls  | 8911             | To Child Development/From General Fund                 |
| 8042             | Unsecured Tax Rolls                                      | 8912             | <b>Between General Fund &amp; Special Reserve Fund</b> |
| 8043             | Prior Years' Taxes                                       | 8914             | To General Fund/From Bond Interest & Red               |
| 8044             | Supplemental Taxes                                       | 8915             | From General Fund/Special Building to Deferred Maint   |
| 8045             | <b>Education Revenue Augmentation Fund (ERAF)</b>        | 8916             | To Cafeteria Fund/From General Fund                    |
| 8047             | Community Redevelopment Funds                            | 8919             | Other Interfund Transfers In                           |
| <b>8090-8099</b> | Revenue Limit Transfers                                  | <b>8931-8979</b> | All Other Financing Sources                            |
| 8091             | Revenue Limit Transfers                                  | 8931             | Emergency Apportionments                               |
| 8096             | Transfers to Charters in Lieu                            | 8951             | Proceeds from Sale of Bonds                            |
| 8097             | Property Taxes Transfers                                 | 8953             | Proceeds from Sale/Lease Purchase of Land & Buildings  |
| <b>8100-8299</b> | <b>Federal Revenues</b>                                  | 8965             | Transfers from Funds of Lapsed/Reorg LEA's             |
| 8181             | Special Education Entitlement                            | 8971             | Proceeds from Certificates of Participation            |
| 8182             | Special Education Discretionary Grants                   | 8972             | Proceeds from Capital Leases                           |
| 8220             | Child Nutrition Programs                                 | 8979             | All Other Financing Sources                            |
| 8270             | Flood Control Funds                                      | <b>8980-8999</b> | <b>Contributions</b>                                   |
| 8285             | Interagency Contracts Between Local Educ Agencies (LEAs) | 8980             | Contribution from Unrestricted Resources               |
| 8287             | Pass-Through from Federal Sources                        | 8981             | Contributions/Subsidies                                |
| 8290             | All Other Federal Revenues                               | 8990             | Contributions/Transfers from Restricted/Unrestricted   |
| <b>8300-8900</b> | <b>Other State Revenues</b>                              |                  |  |
| 8311             | Other State Apportionments for Current Year              |                  |  |
| 8319             | Other State Apportionments for Prior Year                |                  |  |
| 8520             | Child Nutrition  |                  |  |
| 8530             | Child Development Apportionments                         |                  |  |
| 8540             | Deferred Maintenance Allowance                           |                  |  |
| 8545             | School Facilities Apportionment                          |                  |  |
| 8550             | Mandated Cost Reimbursements                             |                  |  |
| 8560             | State Lottery Revenue                                    |                  |  |
| 8587             | Pass-Through Revenue from State Sources                  |                  |  |
| 8590             | All Other State Revenues                                 |                  |  |
| 8625             | Community Redevelopment Fund Not Sub-Rev Limit           |                  |  |
| 8631             | Sale of Equipment / Supplies                             |                  |  |
| 8634             | Food Service Sales                                       |                  |  |
| 8639             | All Other Sales  |                  |  |
| 8650             | <b>Rentals &amp; Leases</b>                              |                  |  |
| 8660             | Interest   |                  |  |
| 8674             | In-District Premiums/Contributions                       |                  |  |
| 8677             | Interagency Services Between Local Educ Agency           |                  |  |

# *Colusa County Office of Education*

**Michael P. West, Superintendent**

**2022-23 BUDGET**

## **Acronyms**

### **A**

|          |   |          |  |
|----------|---|----------|--|
| AAP      | Affirmative Action Plan                                       | APR      | Accountability Progress Report                               |
| AASA     | American Association of School Administrators                 | AR       | Accounts Receivable  |
| AB       | Assembly Bill   | ARISE    | Addiction Research and Investigation for Science Educators   |
| AC       | Administrative Code   | ARRA     | American Recovery and Reinvestment Act                       |
| ACA      | Assembly Concurrent Amendment/Affordable Care Act             | ASAM     | Alternative Schools Accountability Model                     |
| ACE      | Assessments in Career Education                               | ASBO     | Association of School Business Officials (National)          |
| ACEI     | Association of Childhood Education International              | ASCC     | Activity Supervisor Clearance Certificate                    |
| ACR      | Assembly Concurrent Resolution                                | ASCD     | Association for Supervision and Curriculum Development       |
| ACSA     | Association of California School Administrators               | ASES     | After School Education and Safety Program                    |
| ACT      | American College Test   | ASET     | Academy for Special Education Teachers                       |
| ADA      | Average Daily Attendance or American with Disabilities Act    | ATC      | Administrative Training Center                               |
| ADM      | Administration  | AU       | Administrative Unit of a SELPA                               |
| ADR      | Alternative Dispute Resolution                                | AV       | Audio Visual or Assessed Value                               |
| ADT      | Adolescent Day Treatment                                      | AVEC     | Adult and Vocational Education Council                       |
| AEBG     | Adult Education Block Grant                                   | AVID     | Advancement Via Individual Determination                     |
| AED      | Automatic External Defibrillators                             | AYP      | Adequate Yearly Progress                                     |
| AFDC     | Aid to Families with Dependent Children                       | <b>B</b> |  |
| AFSCME   | American Federation of State, County, and Municipal Employees | BBA      | Bipartisan Budget Act  |
| AFT      | American Federation of Teachers                               | BCLAD    | Bilingual, Crosscultural, Language, and Academic Development |
| AIDS     | Acquired Immune Deficiency Syndrome                           | BCP      | Budget Change Proposal                                       |
| AIR      | American Institutes for Research                              | BCRF     | Beverage Container Recycling Fund                            |
| ALICE    | Alert, Lockdown, Inform, Counter, Evacuate                    | BD       | Behavior Disorder  |
| ALWS     | Association of Low Wealth Schools                             | BEA      | Business Education Alliance                                  |
| AMO      | Annual Measurable Objective                                   | BFA      | Building Futures Academy                                     |
| AMS      | American Management System                                    | BIIG     | Broadband Infrastructure Improvement Grant                   |
| AP       | Advanced Placement  | BOOF     | Betting on our Future  |
| APE      | Adapted Physical Education                                    | BRC      | Budget Review Committee                                      |
| APE-AVID | Advanced Placement Expansion - AVID                           | BRL      | Base Revenue Limit   |
| API      | Academic Performance Index                                    | BTSA     | Beginning Teacher Support and Assessment                     |
| APIP     | Advanced Placement Incentive Program                          | BTTP     | Bilingual Teacher Training Program                           |





## C

|          |   |        |   |
|----------|---|--------|---|
| CAASPP   | California Assessment of Student Performance and Progress   | CBA    | Collective Bargaining Agreement                                 |
| CABE     | California Association for Bilingual Education CAC<br>Community Advisory Committee or California          | CBCAP  | Community Based Child Abuse Prevention                          |
| CACE     | California Association for Compensatory Education   | CBEDS  | California Basic Education Data System                          |
| CADS     | Consolidated Application Data System  | CBEST  | California Basis Education Skills Test                          |
| CADPE    | California Alcohol-Drug Prevention Education  | CBFRS  | Community Based Family Resource and Support                     |
| CAEH     | California Arts Education Association   | CBO    | Chief Business Official   |
| CAHSEE   | California High School Exit Exam  | CCAC   | Credential Counselors and Analysts of California                |
| CalCRN   | California Career Resource Network  | CCC    | California Community Colleges or California Conservation Corps  |
| CalMHSA  | California Mental Health Services Authority   | CCCP   | California Curriculum Consultant Project                        |
| CALPADS  | California Longitudinal Pupil Achievement Data System   | CCDF   | Center for Childcare and Development                            |
| Cal-Safe | California School Age Families Education  | CCEE   | California Collaborative for Educational Excellence             |
| Cal-OSHA | California Occupational Safety and Health Act CalPERS<br>California Public Employees' Retirement System   | CCLPEP | California Civil Liberties Public Education Program             |
| CalSTAT  | California Services for Technical Assistance and Training   | CCMP   | Central California Mathematics Project                          |
| CalSTRS  | California State Teachers Retirement System   | CCR    | Coordinated Compliance Review or California Code of Regulations |
| CalTIDES | California Longitudinal Teacher Integrated Data Education System  | CCS    | California Children's Services CCSS                             |
| CalWORKs | California Work Opportunity and Responsibility to Kids  |        | Common Core State Standards                                     |
| CAMSP    | California Mathematics and Science Partnership  | CCSSO  | Council or Chief State School Offices                           |
| CAO      | Chief Administrative Office   | CCPGP  | Childcare Professional Growth Project                           |
| CAP      | California Assessment Program   | CCSESA | Calif. County Superintendents Educational Services Assoc.       |
| CAPA     | California Alternative Performance Assessment CAPIT<br>Child Abuse Prevention, Intervention and Treatment | CCTR   | Center Childcare & Development Fund                             |
| CAROC/P  | California Assoc of Regional Occupational Ctrs/Prgm.  | CDD    | Child Development Division                                      |
| CARS     | Consolidated Application Reporting System   | CDE    | California Department of Education                              |
| CASBO    | California Association of School Business Officials   | CDRT   | Child Development Retention and Training                        |
| CASCD    | California Association for Supervision and Curriculum Dev.  | CDT    | Children's Day Treatment  |
| CASE     | Computer Assisted Special Education   | CEDR   | Center for Educational Development and Research                 |
| CASEL    | Capitol Area Science Education Leaders  | CEL    | Centralized Eligibility List                                    |
| CASH     | Coalition for Adequate School Housing   | CELDT  | California English Language Development Test                    |
| CASEMIS  | California Special Education Management Info System   | CELMS  | Centralized Eligibility List and Management System              |
| CAT/6    | California Achievement Tests, Sixth Edition Survey  | CFLP   | California Foreign Language Project                             |
|          |   | CFR    | Code of Federal Regulations                                     |
|          |   | CFT    | California Federation of Teachers                               |
|          |   | CH     | Communicatively Handicapped                                     |
|          |   | CHI    | Chapter 1 Centralized Services                                  |

|         |  |          |  |
|---------|--|----------|--|
| CH-SSP  | California History-Social Science Project              | CSF      | California Scholarship Federation                                |
| CI      | Cognitively Impaired                                   | CSFG     | Charter School Facility Grant                                    |
| CIF     | California Interscholastic Federation                  | CSIN     | California Science Implementation Network                        |
| CISC    | Curriculum and Instruction Steering Committee          | CSIS     | California School Information Studies                            |
| CLAD    | Cross-cultural, Language, and Academic Development     | CSLA     | California School Leadership Academic                            |
| CLMP    | California Language Minority Project                   | CSMP     | California Subject Matter Projects                               |
| CLRN    | California Learning Resource Network                   | CSPDAC   | Comprehensive System of Personnel Development Advisory Committee |
| CLP     | California Literature Project                          | CSPP     | California State Preschool Program                               |
| CLPC    | Child Development Local Planning Council               | CSR      | Class Size reduction or Comprehensive School Reform              |
| CLTA    | California Foreign Language Teachers Association       | CSSC     | California State Steering Committee                              |
| CMEA    | California Music Educators Association                 | CST      | California Standard Test   |
| CMIS    | Compliance Monitoring, Interventions, and Sanctions    | CSTP     | California Standards for the Teaching Profession                 |
| CNIPS   | Child Nutrition Information Payment System             | CTA      | California Teachers Association                                  |
| COE     | County Office of Education                             | CTAP     | California Technical Assistance Project                          |
| COLA    | Cost of Living Adjustment                              | CTBS     | Comprehensive Tests of Basic Skills                              |
| CON APP | Consolidated Application                               | CTC      | Commission on Teacher Credentialing                              |
| COP     | Certificate of Participation                           | CTE      | Career Technical Education                                       |
| COSA    | California Outdoor School Administrators               | CTEC     | Career and Technical Education Center CTEI                       |
| COSP    | County Operated Schools and Programs                   |          | Comprehensive Teacher Education Institute                        |
| CPDP/C  | California Professional Development Program/Consortium | CTEIG    | Career Technical Education Incentive Grant                       |
| CPEC    | California Postsecondary Education Commission          | CTEL     | California Teachers of English Learners                          |
| CPI     | Consumer Price Index                                   | CTKS     | California Transitional Kindergarten Stipend                     |
| CPIN    | California Preschool Instructional Network             | CTO      | Compensatory Time Off  |
| CPR     | California Performance Review                          | CTP      | California Technology Project                                    |
| CPS     | Child Protective Services                              | CSCI     | California Service Communities Initiative                        |
| CREEC   | Calif. Regional Environmental Education Community      | CWA      | Child Welfare and Attendance                                     |
| CSAC    | California Student Aid Commission CSAM                 | CYA      | California Youth Authority                                       |
|         | California School Accounting Manual                    | <b>D</b> |  |
| CSBA    | California School Boards Association                   | DAC      | District Advisory Council  |
| CSCI    | California Services Communities Initiative             | DAIT     | District Assistance and Intervention Team                        |
| CSDC    | California Staff Development Council                   | DATE     | Drug Alcohol Tobacco Education                                   |
| CSEA    | California Schools Employees Association               | DBE      | Developmental Bilingual Education                                |
| CSET    | California Subject Examination for Teachers            | DCA      | Discovery Challenge Academy                                      |

|          |  |          |   |
|----------|--|----------|---|
| DFS      | Drug Free Schools Consortium                           | EL       | English Learner (Replaces ELL and LEP)              |
| DFW      | Drug Free Workplace                                    | ELA      | English Language Arts                               |
| DGS      | Department of General Services                         | ELAC     | English Language Advisory Committee                 |
| DIS      | Designated Instruction and Services                    | ELAP     | English Language Acquisition Program                |
| DMP      | Deferred Maintenance Program                           | ELD      | English Language Development                        |
| DOE      | Department of Education                                | EO       | English Only  |
| DOF      | Department of Finance                                  | EPA      | Education Protection Account                        |
| DOL      | Department of Labor                                    | ERAF     | Educational Revenue Augmentation Fund               |
| DPJPA    | Data Processing Joint Power Agreement                  | ERIC     | Educational Resources Information Center            |
| DPS      | Dropout Prevention Specialist                          | ERP      | Economic Recovery Payment or Emergency Repair Prog. |
| DSA      | Division of the State Architect                        | ERT      | Economic Recovery Target                            |
| DSP      | Direct Support Professional                            | ESC      | Educational Service Center                          |
| DSS      | Department of Social Services                          | ESEA     | Elementary and Secondary Education Act              |
| DSSDs    | Direct Service School Districts                        | ESL      | English as a Second Language                        |
| DSSP     | Delta Sierra Science Project                           | ESSA     | Every Student Succeeds Act                          |
| DWAS     | Dinner with a Scientist                                | ESY      | Extended School Year                                |
| <b>E</b> |  | ETN      | Educational Technology Network                      |
| EAAP     | Education Audit Appeals Panel                          | <b>F</b> |   |
| EAF      | Educational Activity Field                             | FAPE     | Free and Appropriate Public Education               |
| EC       | Education Code   | FCMAT    | Fiscal Crisis and Management Assistance Team        |
| ECA      | Education Consolidation Act                            | FDPIR    | Flood Distribution Program on Indian Reservations   |
| ECE      | Early Childhood Education                              | FELP     | Family English Literacy Program                     |
| ECIA     | Early Consolidation and Improvement Act (Ch I/II)      | FEP      | Fluent English Proficient                           |
| ED       | Emotionally Disturbed                                  | FERPA    | Family Educational Rights and Privacy Act           |
| EDD      | Employment Development Department                      | FFA      | Future Farmers of America                           |
| EDGAR    | Education Department General Administrative Regulation | FHI      | Federal Handicapped Index                           |
| ED-JOIN  | Education Job Opportunities Information Network        | FIT      | Forestry Institute for Teachers                     |
| EDY      | Emotionally Disadvantaged Youth                        | FLACC    | Foreign Language Association of Central California  |
| EEO      | Equal Employment Opportunity                           | FPM      | Federal Program Monitoring                          |
| EEl      | Educational Environmental Initiative                   | FRN      | Family Resource Network                             |
| EH       | Educationally Handicapped                              | FRPM     | Free and Reduced-Price Meals                        |
| EIA      | Economic Impact Aid                                    | FRR      | Family Resource and Referral                        |
| EIBT     | Early Intervention Behavioral Treatment                | FTE      | Full-Time Equivalent                                |

|          |   |          |  |
|----------|---|----------|--|
| FYS      | Foster Youth Services   | IBNR     | Incurred But Not Reported (i.e., insurance claims)     |
| <b>G</b> |   | ICASE    | Improving Capitol Area Science and Engineering         |
| G2K      | Goals 2000  | ID and R | Identification and Recruitment                         |
| GAAP     | Generally Accepted Accounting Principles  | IDA      | Inter-District Agreement                               |
| GAAS     | Generally Accepted Auditing Standards   | IDEA     | Individuals with Disabilities Education Act            |
| GASB     | Governmental Accounting Standards Board   | IEI      | Intern Evaluation Instrument                           |
| GATE     | Gifted and Talented Education   | IEP      | Individual Education Plan                              |
| GDP      | Gross Domestic Product  | IFSP     | Individual Family Service Plan                         |
| GE       | Grade Equivalent or General Education   | IHSS     | In-Home Support Services                               |
| GED      | General Education Diploma   | II/USP   | Immediate Intervention/Underperforming Schools Program |
| GEMS     | Great Expectations Math/Science   | IIAE     | Institute for Information Age Education                |
| GF       | General Fund  | ILP      | Individual Learning Plan                               |
| GLOBE    | Global Learning and Observations to Benefit the Envir.                                      | IME      | Institute for Mexican Education                        |
| GO       | General Obligation (Bond)   | IMFRP    | Instructional Materials Fund Realignment Program       |
| GPA      | Governor's Performance Award Program  | IMPACT   | Teaching Programs                                      |
| GRASP IT | Gaining Results in After School Programs Innovatively & Tangibly (21 <sup>st</sup> Century) | IPS      | Instructional Personnel Service                        |
| GSA      | Grade Span Adjustment   | IRA      | International Reading Association                      |
| GVCC     | Greater Valley Conservation Corps   | ISGI     | Individual and Small Group Instruction                 |
| <b>H</b> |   | IT       | Information Technology                                 |
| HSA      | Human Services Agency   | ITI      | Integrated Thematic Instruction                        |
| HILT     | High Intensity Language Training  | IWENS    | Individuals With Exceptional Needs                     |
| H3       | Hearts, Heads, Hands  | ITP      | Individual Transitional Plan                           |
| HOH      | Hard of Hearing   | <b>J</b> |  |
| HR       | Human Resources   | JACS     | Japanese American Confinement Sites                    |
| HOUSSE   | High Objective Uniform State Standard of Evaluation   | JLBC     | Joint Legislative Budget Committee                     |
| HPSGP    | High Priority Schools Grant Program   | JPA      | Joint Powers Agreement or Joint Powers Authority       |
| HQT      | Highly Qualified Teacher  | JTPA     | Job Training Partnership Act                           |
| HRA      | Health Reimbursement Arrangement  | <b>L</b> |  |
| HAS      | Health Savings Account  | LAIF     | Local Agency Investment Fund                           |
| HSEE     | High School Exit Exam   | LAO      | Legislative Analyst's Office                           |
| HUD      | Housing and Urban Development   | LCAP     | Local Control and Accountability Plan                  |
| <b>I</b> |   | LCCPC    | Local Childcare Commission Planning Council            |
| IASA     | Improving America's Schools Act   | LCCFF    | Local Control Funding Formula                          |

|          |   |          |   |
|----------|---|----------|---|
| LCPC     | Local Childcare Planning Council  | NEIS     | National Evaluation and Information System      |
| LCI      | Licensed Children’s Institution   | NGSS     | Next Generation Science Standards               |
| LD       | Learning Disability   | NON-RIS  | Non-Requiring Intensive Service                 |
| LDS      | Language Development Specialist   | NP       | National Percentile                             |
| LEA      | Local Education Agency  | NPA      | Non-Public Agency                               |
| LEP      | Limited English Proficient (EL Replaces ELL and LEP)                    | NPS      | Non-Public Schools                              |
| LEP/NES  | Limited English Proficient/Non-English Speaking                         | NPS/A    | Non-Public Schools/Agencies                     |
| LGFC     | Local General Fund Contribution   | NSBA     | National Scholl Boards Association              |
| LH       | Learning Handicapped  | NSS      | Necessary Small Scholl or Necessary Small SELPA |
| LHS      | Language Hearing Specialist   | NTE      | National Teachers’ Examination                  |
| LPP      | Lease Purchase Program  | <b>O</b> |   |
| LSH      | Language, Speech and Hearing  | OAL      | Office of Administrative Law                    |
| <b>M</b> |   | OCR      | Office of Civil Rights                          |
| MAA      | Medi-CAL Administrative Agency  | OH       | Orthopedically Handicapped                      |
| M and O  | Maintenance and Operations  | OLA      | Office of Local Assistance                      |
| MOU      | Memorandum of Understanding   | OMB      | Office of Management and Budget                 |
| MEES     | Migrant Education Even Start  | OME      | Office of Migrant Education OPEB                |
| MEP      | Migrant Education Program   |          | Other Postemployment Benefits                   |
| MH       | Mental Health   | OPSC     | Office of Public School Construction            |
| MIIEO    | Migrant Indian and International Education Office                       | OSA      | Office of State Architect                       |
| MSA      | Minimum State Aid   | OSHA     | Occupational Safety and Health Administration   |
| MTTI     | Multi-District Teacher Training Institute                               | OSE      | Office of the Secretary for Education           |
| MTYRE    | Multi-Track Year-Round Education  | OT       | Occupational Therapy                            |
| MYP      | Multiyear Projection  | <b>P</b> |   |
| <b>N</b> |   | P-1      | First Principal (Apportionment)                 |
| NAEP     | National Assessment of Educational Progress                             | P-2      | Second Principal (Apportionment)                |
| NBCT     | National Board Certified Teacher  | PAR      | Peer Assistance and Review                      |
| NCCRAHS  | National Children’s Center for Rural and Agricultural Health and Safety | PARS     | Public Agency Retirement Services               |
| NCES     | National Center for Education Statistics                                | PC       | Penal Code                                      |
| NCFL     | National Center for Family Literacy                                     | PCA      | Project Cost Account                            |
| NCLB     | No Child Left Behind  | PCSGPS   | Public Charter School Grant Programs            |
| NCMTC    | Northern California Media and Technology Consortium                     | PDBG     | Professional Development Block Grant            |
| NEA      | National Education Association  | PDC      | Professional Development Center                 |

|           |   |          |   |
|-----------|---|----------|---|
| PE        | Physical Education  | QSCB     | Quality School Construction Bonds                     |
| PEI       | Prevention and Early Intervention                         | QZAB     | Qualified Zone Academy Bond                           |
| PENT      | Positive Environment Network of Trainers                  |          |   |
| PEPRA     | Public Employees' Pension Reform Act                      | <b>R</b> |   |
| PERB      | Public Employees Relations Board                          | RCC      | Regional Coordinating Council                         |
| PERS      | Public Employees Retirement System                        | RDA      | Redevelopment Agency                                  |
| PFS       | Priority for Services                                     | REACH    | Running to Embrace Attitudes, Confidence and Health   |
| PFT       | Physical Fitness Test                                     | REAP     | Rural Education Achievement Program                   |
| PH        | Physically Handicapped                                    | REU      | Reserve for Economic Uncertainties                    |
| PI        | Program Improvement                                       | RFA      | Request for Application                               |
| PIC       | Private Industry Council                                  | RFP      | Request for Proposal                                  |
| PKFLP     | Pre-Kindergarten & Family Literacy Program                | RIC      | Reading Implementation Center                         |
| PKS       | Particular Kinds of Services                              | RIS      | Requiring Intensive Services                          |
| PL        | Public Law (Federal Law)                                  | RISE     | Rural Improvements in Science Education               |
| PL 81-874 | Public Law 81-874 (Federal Impact Aid)                    | RLA      | Reading/Language Arts                                 |
| PL 94-192 | Public Law 94-192 (Special Education Mandate Legislation) | ROC/P    | Regional Occupation Center/Program RRMA               |
| PMAT      | Personal Management Assistance Team                       |          | Routine Restricted Maintenance Account                |
| PMIA      | Pooled Money Investment Account                           | RSDSS    | Regional System of District and School Support        |
| PMIB      | Pooled Money Investment Board                             | RSP      | Resource Specialist Program                           |
| PNCC      | Project Navigation Construction Change                    | RSSIC    | Regional School Support and Improvement Center        |
| PO        | Probation Officer   | RTI      | Responses to Intervention                             |
| PPACA     | Patient Protection and Affordable Care Act                | RTTT     | Race To The Top                                       |
| PQR       | Program Quality Review                                    | RWPEDA   | Regional Workforce Preparation & Economic Development |
| PRSP      | Pension Rate Stabilization Plan                           | RTAC     | Regional Technical Assistance Center                  |
| PSA       | Private School Affidavit                                  |          |   |
| PSAA      | Public Schools Accountability Act                         | <b>S</b> |   |
| PT        | Physical Therapy  | S4       | Statewide System of School Support                    |
| PTA       | Parent Teacher Association                                | SAB      | State Allocation Board                                |
| PTSA      | Parent/Teacher/Student Association                        | SAC      | School Advisory Council                               |
| PTTP      | Paraprofessional Teacher Training Program                 | SACS     | Standardized Account Code Structure                   |
|           |   | SAIB     | Special Alternative Instructional Program             |
|           |   | SAIT     | Student Assistance and Intervention Team              |
| <b>Q</b>  |   | SAPID    | School Age Parenting and Infant Development           |
| QEIA      | Quality Education Investment Act                          | SARB     | School Attendance Review Board                        |
| QRIS      | Quality Rating and Improvement System                     | SARC     | School Accountability Report Card                     |

|         |   |          |  |
|---------|---|----------|--|
| SART    | School Attendance Review Team                       | SIMMS    | Secondary Integration of Modeling in Math & Science      |
| SAT     | Scholastic Aptitude Test                            | SIG      | School Improvement Grant                                 |
| SAT-9   | Stanford Achievement Test-9, Ninth Edition, Form T  | SIP      | School Improvement Program                               |
| SB 1274 | Senate Bill 1274 School/District Restructuring      | SJCCFC   | San Joaquin County Children and Families Commission      |
| SAYES   | Seniors Assisting Youth Engaged in Service          | SJCOE    | San Joaquin County Office of Education                   |
| SB      | Senate Bill   | SJR      | Senate Joint Resolution SLC                              |
| SBAC    | Smarter Balanced Assessment Consortium              |          | School Leadership Center                                 |
| SBCP    | School Based Coordinated Program                    | SLD      | Specific Learning Disability                             |
| SBE     | State Board of Education                            | SLIBG    | School and Library Improvement Block Grant               |
| SCA     | Senate Constitutional Amendment                     | SMI      | Serious Mental Illness                                   |
| SCE     | State Compensatory Education                        | SMP      | Subject Matter Project                                   |
| SCI OLY | Science Olympiad                                    | SMAA     | School-Based Medi-Cal Administrative Activities          |
| SCO     | State Controller's Office                           | SOLH     | Severe Oral Language Handicapped SPI                     |
| SCPP    | School Community Policing Partnership               |          | Superintendent of Public Inspection                      |
| SCR     | Senate Concurrent Resolution                        | SPSA     | Single Plan for Student Achievement                      |
| SDC     | Special Day Class                                   | SPURR    | School Project for Utility Rate Reduction                |
| SDE     | State Department of Education                       | SR       | Senate Resolution  |
| SDI     | State Disability Insurance                          | SRDC     | School Readiness District Coordinator                    |
| SEA     | State Education Agency                              | SSC      | School Site Council                                      |
| SEE     | School Energy Efficiency                            | SSI/SSP  | Supplemental Security Income/State Supplementary Payment |
| SED     | Severely Emotional Disturbed                        | SSPI     | State Superintendent of Public Instruction               |
| SEIA    | Special Education Information System                | SSR      | Support Service Ratio                                    |
| SEIU    | Service Employees International Union               | SST      | Student Study Team; also, Student Success Team           |
| SELPA   | Special Education Local Plan Area                   | STAR     | Standardized Testing and Reporting                       |
| SERAF   | Supplemental Educational Revenue Augmentation Fund  | STEM     | Science, Technology, Engineering, Mathematics            |
| SES     | Socioeconomic Status                                | STRS     | State Teachers Retirement System                         |
| SETPD   | Special Education Teachers Professional Development | SWP      | Schoolwide Program                                       |
| SFID    | School Facility Improvement District                | SYEP     | Summer Youth Employment Program                          |
| SFP     | School Facility Program                             | <b>T</b> |  |
| SFSD    | School Fiscal Services Division of CDE              | TAG      | Technical Advisory Group                                 |
| SFSF    | State Fiscal Stabilization Fund                     | TAH      | Teaching American History                                |
| SH      | Severely Handicapped (Disabled)                     | TANF     | Temporary Assistance for Needy Families                  |
| SI      | Speech Impaired                                     | TAP      | Teacher Apprentice Program or Teaching as a Priority     |



|          |  |          |                      |
|----------|--|----------|----------------------|
| TAPE     | Technical Assistance for Program Effectiveness | <b>Y</b> |                      |
| TAS      | Targeted Assistance School                     | YRE      | Year-Round Education |
| TBE      | Transitional Bilingual Education               | YRS      | Year-Round Schools   |
| TBI      | Traumatic Brain Injury                         |          |                      |
| TCSJ     | Teachers College of San Joaquin                |          |                      |
| THG      | Targeted Instructional Improvement Grant       |          |                      |
| TK       | Transitional Kindergarten                      |          |                      |
| TLC      | Transitional Learning Center                   |          |                      |
| TOPS     | Teaching Opportunities for Partners in Science |          |                      |
| TPE      | Teacher Performance Expectations               |          |                      |
| TRANS    | Tax and Revenue Anticipation Notes             |          |                      |
| TUPE     | Tobacco Use Prevention Education               |          |                      |
| <b>U</b> |  |          |                      |
| UOP      | University of the Pacific                      |          |                      |
| UPP      | Unduplicated Pupil Percentage                  |          |                      |
| UR       | Unit Rate                                      |          |                      |
| USDA     | United States Department of Agriculture        |          |                      |
| <b>V</b> |  |          |                      |
| VAFS     | Venture Academy Family of Schools              |          |                      |
| VALT     | Valley Language of Language Teachers           |          |                      |
| VEA      | Vocational Education Act                       |          |                      |
| VH       | Visually Handicapped                           |          |                      |
| VMRC     | Valley Mountain Regional Center                |          |                      |
| VOIP     | Voice Over Internet Protocol                   |          |                      |
| VQ       | Vision Quest                                   |          |                      |
| <b>W</b> |  |          |                      |
| WASC     | Western Association of Schools and Colleges    |          |                      |
| WEC      | Wentworth Education Center                     |          |                      |
| WIA      | Workforce Instrument Act                       |          |                      |
| WIC      | Welfare and Institutions Code                  |          |                      |
| WIC-R    | Writing Inquiry Collaboration - Reading        |          |                      |
| WSF      | Weighted Student Formula                       |          |                      |

# Colusa County Office of Education

Michael P. West, Superintendent

## 2022-23 Glossary of Terms

### A

*Abatement.* A complete or partial cancellation of an expenditure or revenue.

*Abatement of expenditures.* Cancellation of part or all of a charge previously made, usually because of refunds, rebates, resale of materials originally purchased by the local educational agency (LEA), or collections for loss or damage to the LEA's property. An abatement of expenditure applies to current expenditures and capital outlay expenditures from all funds.

*Abatement of revenue.* The cancellation of all or some part of any specific revenue previously recorded.

*Accounting period.* A period of time for which records are maintained and at the end of which financial statements are prepared covering the period.

*Account numbers or letters.* Numbers and/or letters that are assigned to the ordinary titles of accounts for classification of accounts and ease of reference.

*Accounts payable.* Amounts due and owed to private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not paid. Does not include amounts due to other funds of the same LEA.

*Accounts receivable.* Amounts due and owed from private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not received. Does not include amounts due from other funds of the same LEA.

*Accrual basis.* Method of accounting in which revenue is recorded when earned, even though it has not yet been collected, and in which expenses are recorded when the liabilities are incurred, even if they have not been paid yet.

*Accrued expenditures.* Expenditures incurred during the current accounting period that are not paid until a subsequent accounting period.

*Accrued revenue.* Revenue earned during the current accounting period that is not collected until a subsequent accounting period.

*Accumulated depreciation.* A contra-asset account used to report the accumulation of depreciation. (See also *Depreciation*.)

*Actuarial basis.* A method used in computing the amount of contributions to be made periodically to a fund so that the total contributions plus the compounded earnings thereon will equal the required payments to be made out of the fund. The factors taken into account in arriving at the amount include the length of time over which each collection or payment is to be made and the rate of return compounded on such amounts over its life.

*Ad valorem tax.* A tax based on a percentage of the value of goods or services.

*Agency fund.* A fund consisting of resources received and held by an LEA as an agent for others.

*Allocation.* Division or distribution in accordance with a predetermined plan.

## Glossary

---

- Allowable costs.* Costs that meet the specific criteria of a granting agency.
- Allowance.* A provision for valuing an asset at net, such as an allowance for bad debts. The allowance for bad debts would be deducted from accounts receivable to reflect the receivables that are likely to be collectable.
- Apportionment.* Allocation of state or federal aid, district taxes, or other moneys among LEAs or other governmental units.
- Apportionment notice.* A document notifying LEAs when moneys were deposited with the county treasurer.
- Appraisal.* An estimate of property value made by the use of systematic procedures based on physical inspection and inventory, engineering studies, and other economic factors.
- Appropriation.* An authorization, granted by the governing board, to make expenditures and to incur obligations for special purposes. An appropriation is usually limited in purpose, amount, and the time period during which it may be expended.
- Appropriation ledger.* A subsidiary ledger containing an account for each appropriation. Each account usually shows the amount originally appropriated in the budget, budget increases or decreases during the year, expenditures, encumbrances, unencumbered balances, and other related information.
- Arbitrage.* The profit earned (i.e., interest earnings in excess of interest costs) from the investments of the proceeds of lower-interest tax-exempt securities in higher yielding taxable securities.
- Assessed valuation.* Value placed on personal and real property by a governmental unit for purposes of taxation.
- Assets.* Resources that are held or owned by an LEA and that have monetary value.
- Audit.* An examination of documents, records, and accounts for the purpose of (1) determining the propriety of transactions; (2) ascertaining whether all transactions are recorded properly; and (3) determining whether statements that are drawn from accounts reflect an accurate picture of financial operations and financial status for a given period of time.
- Audit finding.* A weakness in internal controls or an instance of noncompliance with applicable laws and regulations that is presented in the audit report.
- Audit program.* A detailed outline of work to be done and the procedures to be followed during an audit.
- Available cash.* Cash that is on hand or on deposit in a given fund and that is unencumbered and can be used for meeting current obligations.
- Average daily attendance (ADA).* Total approved days of attendance in the LEA divided by the number of days the schools in the LEA are in session for at least the required minimum day. (Refer to *Education Code* sections 46000–46014 and 46300–46380.)

## Glossary

---

### B

*Balance sheet.* A statement that shows the assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or fund deficit of an entity at a specific date and that is properly classified to exhibit the financial condition of the entity as of that specific date.

*Basis of accounting.* The time at which revenues, expenditures, transfers, and related assets, deferred outflows of resources, liabilities, and deferred inflows of resources are recognized in the accounts and are reported in the financial statements.

*Bond.* A certificate containing a written promise to pay a specified sum of money, called the *face value*, at a fixed time in the future, called the *date of maturity*, and specifying interest at a fixed rate, usually payable periodically.

*Bond discount.* The excess of the face value of a bond over the price for which it is acquired or sold. (The price does not include accrued interest at the date of acquisition or sale.)

*Bonded debt.* That portion of indebtedness represented by outstanding bonds.

*Bonded debt service.* Expenditures for interest and redemption of bonds.

*Bond premium.* The excess of the price at which a bond is acquired or sold over its face value. (The price does not include accrued interest at the date of acquisition or sale.)

*Bonds authorized and unissued.* Legally authorized bonds that have not been sold and that may be sold without further authorization.

*Book value.* The cost or stated costs of assets less accumulated depreciation as shown by the books of accounts.

*Budget.* A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

*Budgetary accounts.* Those accounts that make it possible for a budgetary-type fund (governmental fund) to show how (1) estimated revenue and revenue realized to date compare; and (2) expenditures and encumbrances compare with appropriations during the fiscal period. The budgetary accounts are estimated revenues, appropriations, and encumbrances.

*Budgetary control.* The management of financial transactions in accord with an approved plan of estimated revenue and expenditures.

*Budgeting.* The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.

*Budget revision.* Net increases and decreases to the budget. They may include increases due to new grant funds and decreases due to the need to reduce appropriations to keep spending within available revenues.

## Glossary

---

*Budget transfer.* Changes among budgeted items. They do not increase or decrease the total budget.

### C

*Capital assets.* See *Fixed assets*.

*Capital lease.* A lease agreement that meets one or more of the following criteria is classified as a capital lease:

- x Ownership is transferred to the lessee at the end of the lease term.
- x The agreement contains a “bargain purchase” option.
- x The lease agreement is 75 percent or more of the estimated useful life of the property.
- x The present value of the minimum lease payment is 90 percent or more of the fair market value of the property.

*Capital outlay.* Amounts paid for fixed assets or additions to fixed assets, including land or existing buildings, the improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial and additional equipment.

*Capital projects funds.* Funds established to account for financial resources that are to be used for the acquisition or construction of major capital facilities and other capital assets.

*Cash.* Currency, checks, postal and express money orders, and bankers’ drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. Any restriction or limitation as to the availability of cash should be indicated.

*Cash advance.* Cash apportioned in advance of the usual apportionment period.

*Cash basis.* Method of accounting in which revenue and expenditures are recorded only when cash is actually received or disbursed. The cash basis is not acceptable for use in LEAs.

*Cash collections awaiting deposit.* Receipts on hand or moneys in a bank clearing account awaiting deposit in the county treasury.

*Cash discount.* An allowance made on a purchase if payment is made within a stated period. (This term is not to be confused with *trade discount*.)

*Cash in bank.* Balances in separate bank accounts, such as student body accounts, school farm accounts, and cafeteria accounts.

*Cash in county treasury.* Cash balances on deposit in the county treasury for the various funds of the LEA.

*Categorical aid.* Funds from state or federal sources that are in addition to the general-purpose funding to serve a specific pupil population or to provide specific services and activities. These funds have varying degrees of fiscal and program compliance requirements.

*Certificates of participation (COPs).* A financing technique that provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

## Glossary

---

*Chart of accounts.* A systematically arranged list of accounts that are applicable to a specific LEA. All account names and numbers, if any, are listed in numerical order.

*Check.* A bill of exchange drawn on a bank and payable on demand; a written order on a bank to pay on demand a specific sum of money to a named person, to his or her order, or to a bearer out of money on deposit to the credit of the maker. A check differs from a warrant in that a warrant is not necessarily payable on demand and may not be negotiable; a check differs from a voucher in that a voucher is not an order to pay. A voucher-check combines the distinguishing characteristics of a voucher and a check; it shows the propriety of a payment and is an order to pay.

*Classification.* The naming or identification of an item or a category, such as the designation of the particular account into which a receipt or an expenditure is to be recorded or the separation of data into acceptable groupings so that financial facts can be stated more clearly.

*Classroom unit (CU).* The approximate area usually occupied by a classroom, varying from 800 to 1,100 square feet but generally about 960 square feet.

*Clearing accounts.* Accounts used to accumulate total receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocable.

*Closing entries.* Entries recorded at the end of each fiscal period to transfer the balances in the revenue and expenditure (or expense) accounts to the permanent equity accounts (fund balance or retained earnings) of an accounting entity.

*Code.* (1) A distinguishing reference number or symbol; (2) a statement of the laws of a specific field (e.g., *Education Code*, *Penal Code*, *Civil Code*, and *Labor Code*).

*Compensated absences.* Absences for which compensation is paid (e.g., vacation and sick leave).

*Component unit.* An organization that is legally separate and for which the elected officials of the primary government are financially accountable or for which the nature and significance of its relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

*Comprehensive Annual Financial Report (CAFR).* Financial reporting consisting of three sections: (1) introductory section (general information on the LEA's structure, services, and environment); (2) financial section (basic financial statements and required supplementary information, together with information on individual funds and discretely presented component units not reported separately in the financial statements); and (3) statistical section (trend and nonfinancial data useful in interpreting the basic financial statements).

*Contingent liabilities.* Items that may become liabilities as a result of conditions undetermined at a given date (e.g., guarantees, pending lawsuits, judgments and appeals, and unsettled disputed claims).

*Contra account.* An account to record offsetting transactions (e.g., abatements).

## Glossary

---

*Contract.* An agreement between two or more people or entities to do something. Contracts are usually in writing and are enforceable by law.

*Contracted services.* Expenditures for services rendered under contract by personnel who are not on the payroll of the LEA, including all related expenditures covered by the contract.

*Control account.* A summary account, usually maintained in the general ledger, in which is entered the aggregate of the debit and the credit postings to a number of identical, similar, or related accounts called subsidiary accounts. Its balance equals the sum of the balances of the detail accounts.

*Cost.* The amount of money or its equivalent value paid or agreed to be paid for property or services. Cost may be incurred even before money is paid; that is, as soon as a liability is assumed. Ultimately, however, money or its equivalent must be given in exchange. The cost of some property or service may in turn become part of the cost of another property or service. For example, the cost of materials will be reflected in the cost of articles made from such materials.

*County School Service Fund (CSSF).* A fund established to control the financial operations of county offices of education.

*Credit.* The right side of a double-entry posting. Credits will reduce assets, deferred outflows of resources, and expenditures and increase liabilities, deferred inflows of resources, revenue, and fund balance.

*Current assets.* Assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities.

*Current expense of education.* The current general fund operating expenditures of an LEA for kindergarten and grades one through twelve, *excluding* expenditures for food services, community services, nonagency activities, fringe benefits for retired persons, acquisition and construction of facilities, and objects 6000 and 7000.

*Current liabilities.* Amounts due and payable for goods and services received prior to the end of the fiscal year. Current liabilities should be paid within a relatively short period of time, usually within a year.

*Current loans.* Loans payable in the same fiscal year in which the money was borrowed.

## D

*Debit.* The left side of a double-entry posting. A debit will increase assets and expenditures and reduce liabilities, revenue, and fund balance.

*Debt limit.* The maximum amount of legally permitted debt.

*Debt service.* Expenditures for the retirement of debt and for interest on debt.

*Debt service funds.* Funds established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

## Glossary

---

*Deficit.* The amount by which a sum of money falls short of a required amount (e.g., apportionment deficits or budget deficits).

*Deficit financing.* The amount to be provided when estimated expenditures exceed the estimated revenues.

*Deficit fund balance.* The excess of liabilities and deferred inflows of resources of a fund over its assets and deferred outflows.

*Deficit spending.* The excess of actual expenditures over actual revenues (also referred to as an operating deficit).

*Delinquent taxes.* Taxes remaining unpaid after the close of the year in which levied. (See also *Prior years' taxes*, in most cases the preferred term.)

*Depreciation.* Estimated loss in value or service life of fixed assets because of wear and tear through use, lapse of time, inadequacy, or obsolescence.

*Direct expenses or costs.* Expenses that can be separately identified and charged as parts of the cost of a product, service, or department.

*Direct support charges.* Charges for a support program and services that directly benefit other programs.

*Disbursements.* Payments by currency, check, or warrant. (The term is not synonymous with *expenditures*.)

*Double entry.* A system of bookkeeping that requires an amount credited for every corresponding amount debited. Thus, the double-entry ledger maintains equality of debits and credits.

### E

*Earned interest revenue.* A sum of money received or due to be received for the use of money loaned or invested.

*EDGAR (Education Department General Administrative Regulations).* The regulations of the U.S. Department of Education incorporating certain circulars from the Office of Management and Budget. *EDGAR* is found in the *Code of Federal Regulations, Title 34*, parts 75, 76, 77, 79, 81, 82, 84, 86, 97, 98, and 99. It is defined in the *Code of Federal Regulations, Title 34, Part 77.1*.

*Employee benefits.* Amounts paid by the LEA on behalf of employees. These amounts are not included in the gross salary but are over and above. They are fringe-benefit payments; although not paid directly to employees, they are nevertheless part of the cost of salaries and benefits. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement; (3) OASDI (Social Security) taxes; (4) workers' compensation payments; and (5) payments made to personnel on sabbatical leave.

*Encroachment.* The use of unrestricted moneys to support restricted program expenditures.

*Encumbrances.* Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.



## Glossary

---

*Enterprise funds.* Funds used to account for those ongoing activities of the LEA that because of their income-producing character are similar to those found in the private sector.

*Entitlement.* An apportionment that is based on specific qualifications or formula defined in statute. (This term should not be used as a basis for determining how to account for unspent balances of categorical aid.)

*Equity accounts.* These accounts represent the difference between the assets and deferred outflows of resources and the liabilities and deferred inflows of resources of a fund.

*Estimated revenues.* For revenue accounts kept on the accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether all of it is to be collected during the period.

*Expendable trust fund.* A trust fund in which principal and earnings may be expended.

*Expenditures.* The costs of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlay.

*Expenses.* Charges incurred, whether paid or unpaid, for operations, maintenance, interest, and other charges that are presumed to benefit the current fiscal period. Expense accounts are used in certain trust funds and in proprietary-type funds.

### F

*Face value.* As applied to securities, the amount stated in the security document.

*Fair value of investments.* The amount at which a financial instrument could be exchanged in a current transaction between willing parties other than in a forced or liquidation sale.

*Fees.* Amounts collected from or paid to individuals or groups for services or for use of a school or other facility.

*Fidelity bond.* A form of insurance that provides for the indemnification of the LEA or other employer for losses arising from the theft or dishonesty of employees.

*Fiscal year.* A period of one year, the beginning and the ending dates of which are fixed by statute. For LEAs, it is the period beginning July 1 and ending on June 30.

*Fixed assets.* Assets of a permanent character having continuing value (e.g., land, buildings, machinery, furniture, and equipment), with a cost over the capitalization threshold set by the LEA.

*Full-time-equivalent (FTE).* The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of time of employment required in the part-time position by the amount of employed time required in a corresponding full-time position.

*Function.* An act, service, or group of services proper to a person, thing, or institution and aimed at accomplishing a certain end. In SACS, *function* refers to those activities or services performed to accomplish a goal.

## Glossary

---

*Fund.* A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accord with special regulations, restrictions, or limitations.

*Fund balance.* The difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. The fund equity of governmental and trust funds.

### G

*General fund.* The fund used to finance the ordinary operations of the LEA. It is available for any legally authorized purpose.

*General journal.* A book of original entry for all entries of financial transactions that are not recorded in a special journal, such as a cash receipts journal, a voucher register, or a cash disbursements journal.

*General ledger.* A book, file, or other device that contains the accounts needed to reflect, in summary and in detail, the financial position, the results of financial operations, and the changes in equities of a fund or an account group used by an LEA.

*General long-term debt.* Long-term debt that is legally payable from general revenue and backed by the full faith and credit of an LEA.

*Generally accepted accounting principles (GAAP).* Uniform minimum standards of, and guidelines to, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. These principles encompass the conventions, rules, and procedures necessary to define accepted accounting practices and procedures. Generally accepted accounting principles provide a standard by which to measure financial presentations. The primary authoritative source on the application of these principles to state and local governments is the Governmental Accounting Standards Board (GASB).

*Generally accepted auditing standards (GAAS).* Measures of the quality of the performance of auditing procedures and the objectives to be attained through their use. The standards are concerned with the auditor's professional qualities and with the judgment exercised in the performance of an audit. Generally accepted auditing standards are established by the American Institute of Certified Public Accountants (AICPA).

*Generally accepted government auditing standards (GAGAS).* Generally accepted auditing standards for government are established by the U.S. Government Accountability Office and published in *Government Auditing Standards*, also known as the Yellow Book.

*Gift.* Anything of value received from any source for which no repayment or service to the contributor is expected.

*Goal.* In SACS, a *goal* defines an objective or a set of objectives for the LEA. It is used to account for the cost of instruction and other services by the instructional goals and objectives of an LEA.

## Glossary

---

*Governmental Accounting Standards Board (GASB).* The organization established to issue standards of financial accounting and reporting with respect to activities and transactions of state and local governmental entities. It is the successor organization to the National Council on Governmental Accounting (NCGA).

*Grade level.* Assigned classification of students according to age and school progress (e.g., kindergarten or first grade).

*Grant.* A contribution, either in money or material goods, made by one governmental entity to another. Grants may be intended for specific or general purposes. (This term should not be used as a basis for determining how to account for unspent balances of categorical aid.)

*Grants-in-aid.* See *Grant*.

### H

*Holding accounts.* Suspense accounts that are used temporarily to accumulate costs that will ultimately be charged to other user programs.

### I

*Income.* A term used in accounting for a proprietary-type fund to represent the excess of revenues earned over the expenses incurred in carrying on the fund's operations. The term *income* should not be used in lieu of *revenue* in governmental-type funds.

*Indirect cost.* Elements of cost necessary in the operation of the LEA or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be determined readily and accurately or for which the cost of such determination exceeds the benefit of the determination. It consists of those business and administrative costs that benefit the entire LEA (e.g., accounting, budgeting, personnel, purchasing).

*Indirect cost rate (ICR).* A method for claiming reimbursement of indirect costs from federal and state categorical funds. It is the ratio (expressed as a percentage) of the indirect costs to direct base costs.

*Indirect support charges.* Charges for routine services not performed as a special service for a particular program but allocated to user programs.

*In lieu of taxes.* Revenue to replace the loss of tax revenue resulting from property that is exempted from taxation.

*Interest.* A fee charged to a borrower for the use of money.

*Interfund accounts.* Accounts in which transactions between funds are reflected. These include interfund transfer accounts and interfund receivable and payable accounts.

*Interfund borrowing.* The movement of cash from one fund to another with the expectation that the borrowing is temporary and will be repaid. Interfund borrowing does not affect the fund balance of either the borrowing fund or the lending fund.

*Interfund transfers.* Money that is taken from one fund under the control of the governing board and added to another fund under the board's control, without the expectation for repayment.

## Glossary

---

Interfund transactions other than interfund loans or borrowing, quasi-external transactions, and reimbursement. Interfund transfers are not revenues or expenditures. They do not increase the resources of the LEA as a whole but they do affect the fund balance of both funds. (See also *Operating transfers*, *Residual equity transfers*, and *Interfund borrowing*.)

*Interim borrowing*. (1) Short-term loans to be repaid from general revenues during the course of a fiscal year; (2) short-term loans in anticipation of tax collections or bond issuance.

*Interim reports*. Reports prepared as of a date or a period during the fiscal year. They include budgetary estimates, financial transactions during current year-to-date, and end-of-year projections.

*Internal audit*. An appraisal activity within an LEA that (1) determines the adequacy of the system of internal control; (2) verifies and safeguards assets; (3) determines the reliability of the accounting and reporting system; (4) ascertains compliance with existing policies and procedures; and (5) appraises the performance of activities and work programs.

*Internal control*. A plan of organization under which employees' duties are so arranged, and records and procedures so designated, as to provide a system of self-checking, thereby enhancing accounting control over assets, liabilities, revenue, and expenditures. Under such a system, the employees' work is subdivided so that no single employee performs a complete cycle of operation. Such procedures call for proper authorization by designated officials.

*Internal service funds*. Funds created to render services on a cost-reimbursement basis to other organizational units of the LEA. Such funds are generally intended to be self-supporting.

*Inventory*. A detailed list showing the quantities and a description of the property on hand at a given time. It may also include units of measure, unit prices, and values.

*Investments*. Usually, securities and real estate held for the purpose of generating revenues, such as interest, dividends, or rental payments.

*Invoice*. An itemized statement of charges for merchandise sold or services rendered to the purchaser.

### J

*Job account*. An account established to record the accumulation of costs of a specific piece of work; work orders showing charges for material and labor used.

*Journal*. Any accounting record in which the financial transactions of an LEA are formally recorded for the first time (e.g., the cash receipts book, check register, and general journal).

*Journal voucher*. A form provided for the recording of certain transactions or information in place of, or supplementary to, the journal or registers.

*Judgments*. Amounts due to be paid or collected by the LEA as the result of court decisions.

### L

*LEA*. See *Local educational agency*.

## Glossary

---

*Lease-purchase agreements.* Contractual agreements that are termed “leases” but which, in substance, amount to purchase contracts.

*Levy.* The imposition of taxes or special assessments for the support of governmental activities; also, the total amount of taxes, special assessments, or service charges imposed by a governmental unit.

*Liabilities.* Legal obligations (with the exception of encumbrances) that are unpaid.

*Line-item budgeting.* A budget system emphasizing a “balanced budget” through comparison of estimated revenues with projected expenditures. Budgetary divisions are listed by organizational units, such as departments or activities, and expenditures are divided into major categories of personal services, contracted services and supplies, and capital outlay. For budgetary control, further breakdowns of expenditures are made through detailed object accounts based on the wide range of services, supplies, and equipment.

*Local educational agency (LEA).* Typically, a local school district, county office of education, or joint powers agency engaged in providing educational services.

*Long-term debt.* Debt that matures more than one year after the date of issuance.

### M

*Management’s discussion and analysis (MD & A).* The narrative introducing the financial statements and providing an analytical overview of the LEA’s financial performance for the year. It should contain sufficient information for users of the financial statements to evaluate whether the financial position of the LEA has improved or deteriorated as a result of the year’s activities.

*Modified accrual basis.* The accrual basis of accounting adapted to the governmental fund type. Under it, revenues are recognized when they become both “measurable” and “available” to finance expenditures of the current period. Most expenditures are recognized (recorded) when the related liability is incurred.

*Multiyear financial plan.* A plan that presents financial estimates of programs in tabular form for a period of years. These estimates reflect the future financial impact of current decisions. The data in the plan should be organized along the lines of the program structure.

### N

*Net income.* A proprietary fund’s excess of revenues and operating transfers in over expenses and operating transfers out.

*Not-for-profit organization (NPO).* An entity that meets the definition in the Financial Accounting Standards Board’s (FASB) *Statement of Financial Accounting Standards No. 116, Accounting for Contribution Received and Contribution Made*. An entity with the following characteristics that separates it from a business enterprise:

- x It receives contributions of significant amounts of resources from providers who do not expect a commensurate or proportionate pecuniary return.

## Glossary

---

- x Its operating purposes are other than to provide goods or services at a profit.
- x Unlike business enterprises, it does not have an interest in ownership.

### O

*Object.* As used in an expenditure classification, *object* applies to the article purchased or to the service obtained.

*Obligations.* Amounts that the LEA may be legally required to meet from its resources. They include not only actual liabilities but also unliquidated encumbrances.

*Operating transfers.* All interfund transfers other than residual equity transfers.

*Order (for payment).* A written demand by the governing board of an LEA requiring the county superintendent of schools to draw his or her requisition on the county auditor for the payment of a claim against the LEA.

*Other financing sources.* Governmental fund general long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

*Other financing uses.* Governmental funds' operating transfers out. Such amounts are classified separately from expenditures.

*Overdraft.* The amount by which checks, drafts, or other demands for payment on the treasury or on a bank account exceed the amount of the balance on which they are drawn; or the amount by which encumbrances and expenditures exceed the appropriation to which they are chargeable.

*Overhead.* See *Indirect cost*.

### P

*Payroll register.* A document accompanying one or more orders on a fund of an LEA for the payment of salaries or wages to employees; contains the names of such employees and provides information substantiating such orders.

*Payroll warrant.* A document used as an order or a requisition on a fund of an LEA for the purpose of paying salaries or wages.

*Perpetual inventory.* A system whereby the inventory of units of property at any date may be obtained directly from the records without resorting to an actual physical count. A record is provided for each item or group of items to be inventoried and is divided to provide a running record of goods ordered, received, and withdrawn and the balance on hand in units and cost.

*PERS.* Public Employees' Retirement System. Unless exempted by state law, classified employees, their district, and the state contribute to this retirement fund.

*Personal property.* All property except real property. (See also *Real property*.)

## Glossary

---

*Petty cash.* A sum of money set aside for the purpose of making change or immediate payments of small amounts. (See also *Revolving cash fund.*)

*Physical inventory.* The annual physical count of an LEA's inventory. This count is often taken at the end of the year and observed by the LEA's auditors. Periodically, physical inventories are conducted to test the accuracy of the *perpetual inventory* records.

*Posting.* The act of transferring to an account in a ledger the data, either detailed or summarized, contained in a book of original entry.

*Prepaid expenses.* Expenditures for which payment has been made but for which benefits have not been realized as of a certain date (e.g., prepaid rent, prepaid interest, and premiums on unexpired insurance).

*Prior years' taxes.* Taxes collected within the current fiscal year for levies in previous fiscal years.

*Program.* A group of related activities that operate together to accomplish specific purposes or objectives.

*Program cost accounting.* A method to identify program costs in a standard manner. In SACS, the goal field provides the framework for program cost accounting.

*Program structure.* The hierarchical arrangement of programs that represents the interrelationship of activities to goals and objectives. The program structure contains categories of activities with common outputs and objectives. Programs may cut across existing departments and agencies.

*Project year.* A field in SACS that is used to distinguish the activities of grants, sometimes known as special projects, whose "project year" or "reporting year" is different from the LEA fiscal year.

*Prorating.* The allocating of expenditures or revenue from a single source to two or more accounts to show the correct distribution of charges or revenue.

*Purchase order.* A document issued to a vendor that authorizes the delivery of specified merchandise or the performance of certain services and the making of a charge for them.

## R

*Real property.* Property consisting of land, buildings, minerals, timber, landscaping, and all improvements thereto.

*Rebate.* See *Abatement* or *Refund*.

*Receipts.* Cash received.

*Reclassification.* Redesignation of the current year's revenue or expenditure items previously posted to one account and later determined to be more properly charged to a different account.

*Refund.* An amount paid back or credit allowed because of an over-collection.

## Glossary

---

*Registered warrant.* A warrant that is registered by the county treasurer for future payment because of a present lack of funds and that is to be paid with interest in the order of its registration.

*Registers.* A listing of transactions of like kind that may be totaled and summarized for convenience in posting (e.g., payroll registers, warrant registers, and attendance registers).

*Reimbursement.* Cash or other assets received as a repayment of the cost of work or services performed; or repayment of expenditures made for or on behalf of another governmental unit, fund, or department.

*Requisition.* A document submitted initiating a purchase order to secure specified articles, services, or issuance of materials from stores or a warehouse.

*Reserve for economic uncertainties.* The portion of the fund balance that has been designated (set aside) by the governing board to provide for emergencies or economic events, such as revenue shortfalls, that could not be anticipated.

*Reserve for encumbrances.* An account used to segregate a portion of a fund balance for outstanding encumbrances.

*Residual equity transfers.* Nonrecurring or nonroutine transfers of equity between funds of the LEA (e.g., transfers of residual balances of discontinued funds to the general fund or contribution of internal service fund capital by the general fund).

*Resource.* A field in SACS that is used to classify revenues and resulting expenditures in accord with restrictions or special reporting requirements placed on either aspects of LEA financial activities by law or regulation. Further, because such revenues frequently are not fully expended within a fiscal year, and related liabilities are not completely liquidated, the resource code is also to reflect restrictions and special reporting obligations on balance sheet accounts.

*Restricted funds.* Money whose use is restricted by legal requirement or by the donor.

*Revenues.* The increases in a fund's financial resources other than from interfund transfers or debt issue proceeds. Revenues are the primary financial resource of a fund. Revenues are recognized when assets are increased without increasing liabilities or incurring an expenditure reimbursement.

*Revolving cash fund.* An account used primarily for emergency or small disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

## S

*SACS.* Acronym for standardized account code structure.

*Schedules.* Explanatory or supplementary statements that accompany the balance sheet or other financial statements.



## Glossary

---

- Secured roll.* Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land, as determined by each county assessor.
- Securities.* Bonds, notes, mortgages, or other forms of negotiable or nonnegotiable instruments.
- Serial annuity bonds.* Serial bonds in which the annual installments of bond principal are so arranged that the combined payments for principal and interest are approximately the same each year.
- Serial bonds.* Bonds whose principal is repaid in periodic installments over the life of the issue.
- Shared revenue.* Revenue that is levied by one governmental unit but that is shared, usually in proportion to the amount collected, with another unit of government or class of governments.
- Short-term debt.* Debt with a maturity of one year or less after the date of issuance. Short-term debt usually includes bond anticipation notes payable and tax and revenue anticipation notes (TRANs) payable.
- Source document.* Any voucher, invoice, or other data that support an entry in the accounting records.
- Special revenue funds.* Funds established to account for the proceeds from specific revenue sources that are restricted or committed to finance particular activities other than capital projects or debt service and not held in trust for other individuals or entities.
- Standardized account code structure (SACS).* A uniform, comprehensive, and minimum chart of accounts for classifying the financial activities of California LEAs.
- Statements.* (1) In a general sense, all of those formal written presentations that set forth financial information; (2) in technical accounting, those presentations of financial data that show the financial position and the results of financial operations of a fund, a group of accounts, or an entire LEA for a particular accounting period.
- State School Fund.* A special revenue fund within the State Treasury used for apportionments to school districts and county offices of education on the basis of the Local Control Funding Formula and certain other special-purpose apportionments. Apportionments are made by the State Controller and are based on certifications from the California Department of Education.
- Stores.* Goods that are on hand in storerooms and that are subject to requisition.
- STRS.* State Teachers' Retirement System. State law requires certificated employees, school districts, and the state to contribute to this retirement fund.
- Student body fund.* An agency fund to control the receipts and the disbursements of student associations' activities; it consists only of assets and liabilities.
- Subsidiary ledger.* A supporting ledger consisting of a group of accounts, the total of which is in agreement with a control account (e.g., payroll ledger and appropriations ledger).
- Subvention.* Provision of assistance or financial support, usually from a superior governmental unit; a grant.

## Glossary

---

*Supply.* An item of an expendable nature that is consumed, wears out, or deteriorates in use; or one that loses its identity through fabrication or incorporation into a different or more complex unit or substance.

*Surety bond.* A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through nonperformance or through defalcation (e.g., a surety bond given by a contractor or by an official who handles cash or securities).

*Suspense account.* An account that temporarily carries charges or credits pending the determination of the proper account or accounts.

### T

*Tax and revenue anticipation notes (TRANS).* Notes issued in anticipation of collection of taxes, usually retirable only from tax collections and frequently only from the proceeds of the tax levy whose collection they anticipate.

*Tax liens.* Claims by governmental units on properties for which taxes levied remain unpaid.

*Tax rate.* The amount of tax stated in terms of a unit of the tax base.

*Tax rate limit.* The maximum rate of tax that a governmental unit may levy.

*Tax redemption.* Proceeds from the sale of tax-delinquent property.

*Tax relief subventions.* Funds ordinarily paid to compensate for taxes lost because of tax relief measures.

*Tax roll.* The list showing the amount of taxes levied against each taxpayer or property.

*Taxes.* Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

*Taxes, protested.* Tax money paid under protest and held by the county auditor pending settlement of the protest.

*Taxes receivable.* An asset account representing the uncollected portion of taxes levied.

*Term bond.* A bond whose entire principal matures on a single date.

*Trade discount.* A reduction of the list price, usually expressed as a percentage and related to the volume of business transacted. (The term is not to be confused with *Cash discount*.)

*Transfer.* Interdistrict or interfund payments or receipts not chargeable to expenditures or credited to revenue. (See also *Budget transfer* and *Interfund transfers*.)

*Trial balance.* A list of the balances of the accounts in a ledger kept by double entry, with the debit and credit balances shown in separate columns. If the totals of the debit and credit columns are equal or if their net balances agree with a control account, the ledgers from which the figures are taken are said to be “in balance.”

*Trust fund.* A fund used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

## Glossary

---

*Tuition.* An amount charged for educational services provided to a student.

### U

*Unaudited actuals.* An annual statement reporting the financial activities of the LEA in which the data are not yet audited.

*Unearned revenue.* A liability for resources received prior to revenue recognition.

*Unencumbered balance.* That portion of an appropriation or allotment not yet expended or obligated.

*Unit cost.* The total expenditure for a product, program, or service divided by the total quantity obtained or some other quantitative measure (e.g., the total expenditure for desks divided by the number of desks equals the cost per desk).

*Unrealized revenue.* Estimated revenue less revenue received to date; also, the estimated revenue for the remainder of the fiscal year.

*Unsecured roll.* Assessed value of personal property other than secured property.

### V

*Voucher.* A written document that evidences the propriety of transactions and usually indicates the amounts that are to be recorded.

### W

*Warrant.* A written order, drawn by the LEA's governing board or its authorized officer(s) or employee(s), approved by the county superintendent of schools and allowed by the county auditor, directing the county treasurer to pay a specified amount to a designated payee.

*Warrants payable.* The amount of warrants issued, outstanding, and unpaid.

*Withholding.* The process of deducting from a salary or wage payment an amount, specified by law or regulation, representing the individual's estimated federal or state income tax that the employer must pay to the taxing authority.

*Work in process.* The value of partially completed products manufactured or processed, such as a partially completed printing job.

*Work order.* A written authorization for the performance of a particular job containing a description of the nature and location of the job and specifications for the work that is to be performed. Such authorizations are usually assigned job numbers, and provision is made for accumulating and reporting labor, material, and other costs.

*Workstation.* Computer, personal computers, or work areas assigned for data processing purposes.