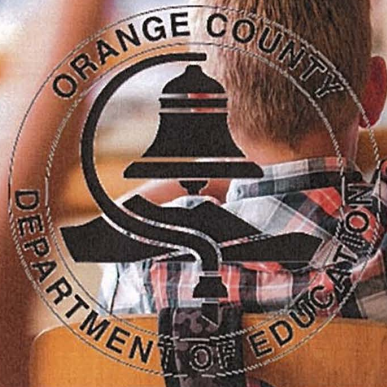


Orange County Department of Education



2022-2023 Preliminary Budget

**Al Mijares, Ph.D.,
County Superintendent of Schools**

Orange County Board of Education

Rebecca "Beckie" Gomez	Trustee Area 1
Mari Barke	Trustee Area 2
Ken L. Williams, Jr., D.O.	Trustee Area 3
	Trustee Area 4
Lisa Sparks, Ph.D.	Trustee Area 5

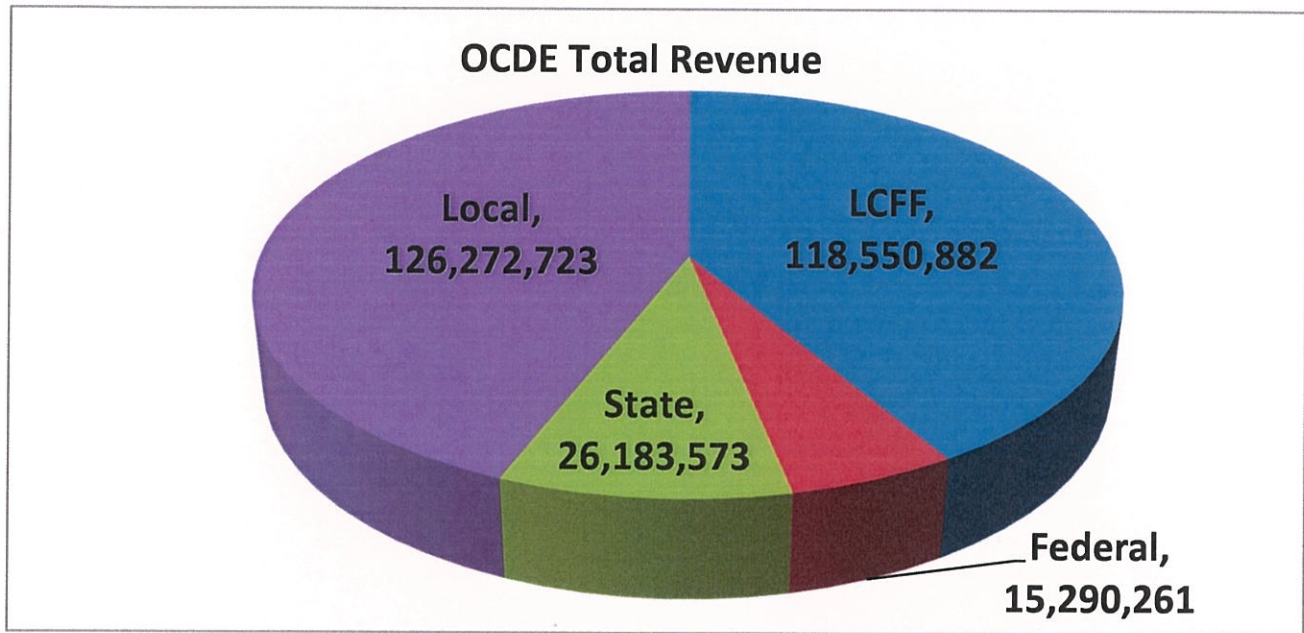
June 1, 2022

This summary is an overview of the Orange County Department of Education (OCDE) Budget reflecting the goals and priorities of the County Superintendent and the Orange County Board of Education aligning with the Local Control Accountability Plan (LCAP). The budget is a complex document that is required to follow state accounting guidelines. The budget summary incorporates information from the Governor's January Budget and some elements of the May Revise proposals. The Preliminary Budget includes new entitlements, grants and contracts and is aligned with the Local Control Accountability Plan for 2022-2023, the Expanded Learning Grant approved in May 2021, the American Recovery Plan Act approved on October 6, 2021, and the Educator Effectiveness Grant approved on December 8, 2021. The LCAP lays out the main objective for meeting the learning requirements of high need students and also identifies the expenditures required to meet objectives. This budget does not include all of the Governor's and Legislature's proposals that are currently moving through the legislative process.

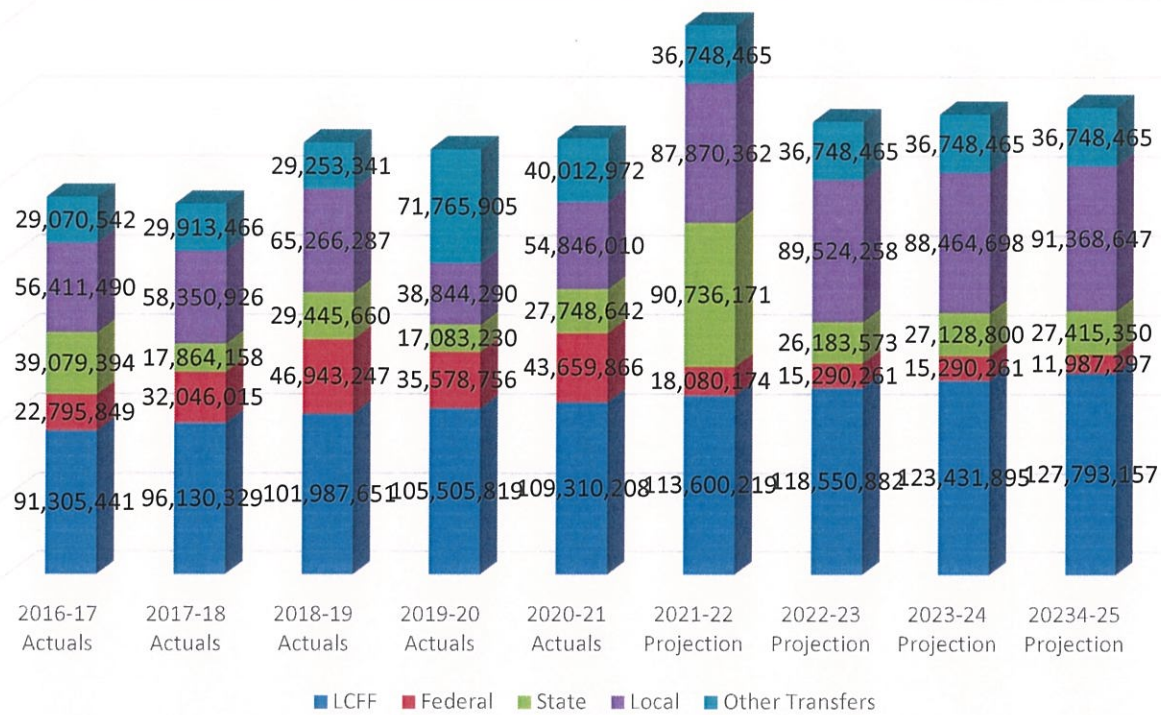
The 2022-2023 General Fund Budget is \$332,104,107. After multiple years of declining enrollment and increasing local property taxes, the budget has reached a stage where we are considered to be at minimum state aid funded. This means any increases in the LCFF calculation from COLAs may result in increasing funds to the Orange County Courts and not OCDE programs.

REVENUE

The Total General Fund Revenue Projections are \$286,297,439



Revenue Trends



Local Control Funding Formula (LCFF) is \$118,550,882

The Local Control Funding Formula (LCFF) for County Offices incorporates funding for County-wide services to districts and direct funding for students in Juvenile Court Schools, and referrals from Probation or Social Services. This is 35% of our total revenue. The LCFF formula for County Offices is separated in two major components.

County Operations Grants: This funding is based on the number of students who attend school in the County or Average Daily Attendance (ADA), and the number of school districts we support. This funding is to perform services mandated under the education code such as financial oversight and services to districts.

Projected Funding for 2022-2023 is \$27,238,788

Pupil Driven Grants: Base funding is received per ADA, plus supplemental and concentration grants for students that are one of the following: English Learners, Foster Youth, or qualify for Free and Reduced Lunch Program. Our 2022-2023 unduplicated rate is 86.49%.

Students in Juvenile Court Schools receive base funding and 100% of the students qualify for Supplemental and Concentration funding.

Projected funding for 2022-2023 is \$5,381,078

Students that are considered type “C” probation referred, expelled or social services referred.

Supplemental is 35% of Base grant

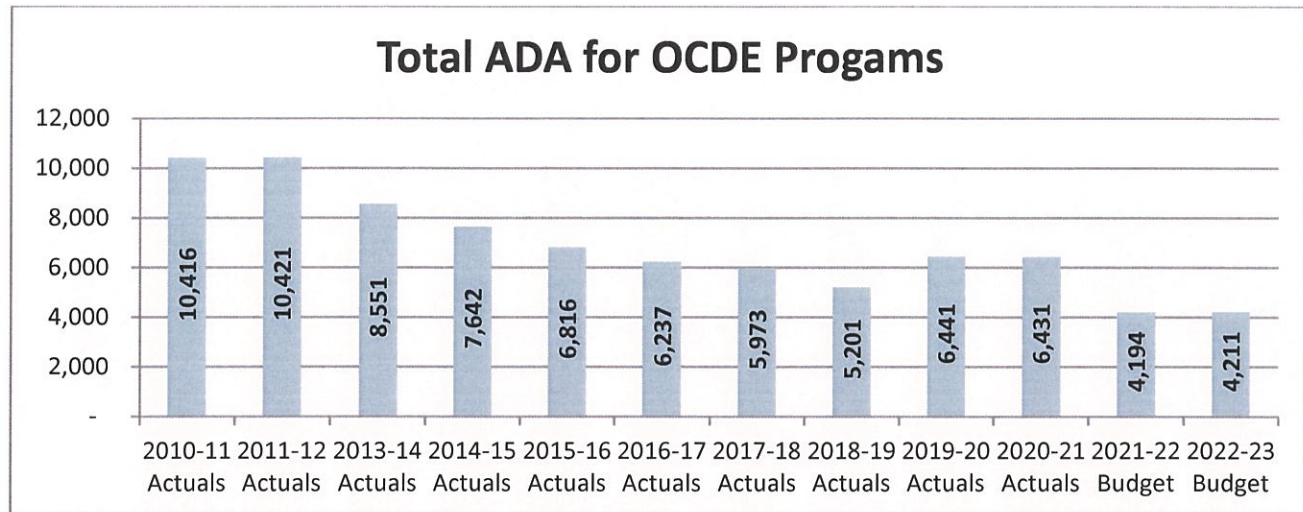
Concentration is 25% of Base grant for unduplicated count over 50%

Projected funding for 2021-22 is \$11,361,479

OCDE serves students that are referred from school districts; this ADA is added to total enrollment for staffing ratios, but the funding for district-referred students is recognized under Local Revenue.

Both COEs and School Districts are projected to receive 5.33% Cost of Living increase for LCFF in 2022-23 with some proposals to increase to 6.56%. Unlike school districts, County Offices do not have the advantage of using prior year ADA, new proposals for a three-year average have not included COEs. Because of our minimum state aid/excess tax status, we will be required to transfer over \$40.8 million dollars from our student programs to the Orange County Courts. We have budgeted to receive a 5.33% COLA for special education and a 5.33% for other state revenues, and income from students that are referred from their school districts is recognized in Local Revenue using the projected 2022-23 ADA.

Average Daily Attendance for OCDE Programs



OCDE ADA by Program

	2010-11 Actuals	2011-12 Actuals	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Budget	2022-23 Budget
Juvenile Court Schools	1,525	1,602	858	737	519	492	460	401	475	475	259	259
Community Schools "C"	4,504	4,007	2,672	2,079	1,583	1,267	1,134	975	1,454	1,347	486	481
Community Schools Secondary 1st Semester	276	386	462	419	466	557	584	284	499	599	39	55
CHEP and PCHS	1,750	1,787	1,613	1,547	1,321	1,073	908	708	629	630	571	541
PCHS Secondary 1st Semester "A" & "B"	466	570	797	889	911	972	1,253	1,233	1,593	1,593	1,301	1,301
Expelled	188	182	147	130	132	115	133	136	179	175	50	45
County Community "A" & "B"	1,108	1,056	1,064	874	958	780	563	542	635	635	555	499
County Community "A" & "B" Secondary 1st Semester		238	501	537	467	464	426	358	406	406	464	557
Homeless	76	98	-									
College & Career Prep. Charter					41	141	142	179	199	199	149	153
Total For ACCESS	9,893	9,925	8,114	7,212	6,398	5,861	5,603	4,815	6,069	6,059	3,874	3,891
Change from Prior Year	831	32	(1,202)	(902)	(814)	(537)	(258)	(788)	1,254	(10)	(2,185)	17
Special Schools	523	495	436	430	418	376	370	386	372	372	320	320
Change from Prior Year	(18)	(28)	(38)	(6)	(13)	(42)	(6)	16	(14)	-	(53)	-
Total	10,416	10,421	8,551	7,642	6,816	6,237	5,973	5,201	6,441	6,431	4,194	4,211
Difference from prior year	813	5	(1,239)	(908)	(827)	(579)	(264)	(772)	1,241	(10)	(2,237)	17

Average Daily Attendance (ADA)

OCDE has been declining in enrollment since 2012-13. Due to COVID-19 and the closure of schools, the State changed the factor for calculating ADA. This resulted in an increase in ADA for 2019-20 and hold harmless for 2020-21. As a County Office, we do not receive the benefit of using prior year ADA after 2020-21, and in 2021-22 we have declined by 2,237. We are optimistic that program enhancements and

improved student engagement will have a slight increase in ADA for 2022-2023. A change in State and County guidelines regarding alternatives to incarceration means that fewer students are enrolled in our program and stay in their district of residence. To adjust to the changing environment, we are developing new programs, strengthening partnerships with districts, court agencies, expanding our career technical programs, and providing innovative programs so we can better serve our students.

Revenue Outside of LCFF

Outside of LCFF, we receive income in five different ways from Federal, State or Local resources. Below we will detail examples of the revenue we receive as a County Office:

Contracts: Are specific services that an agency wants to contract with OCDE based on specific expertise or experiences.

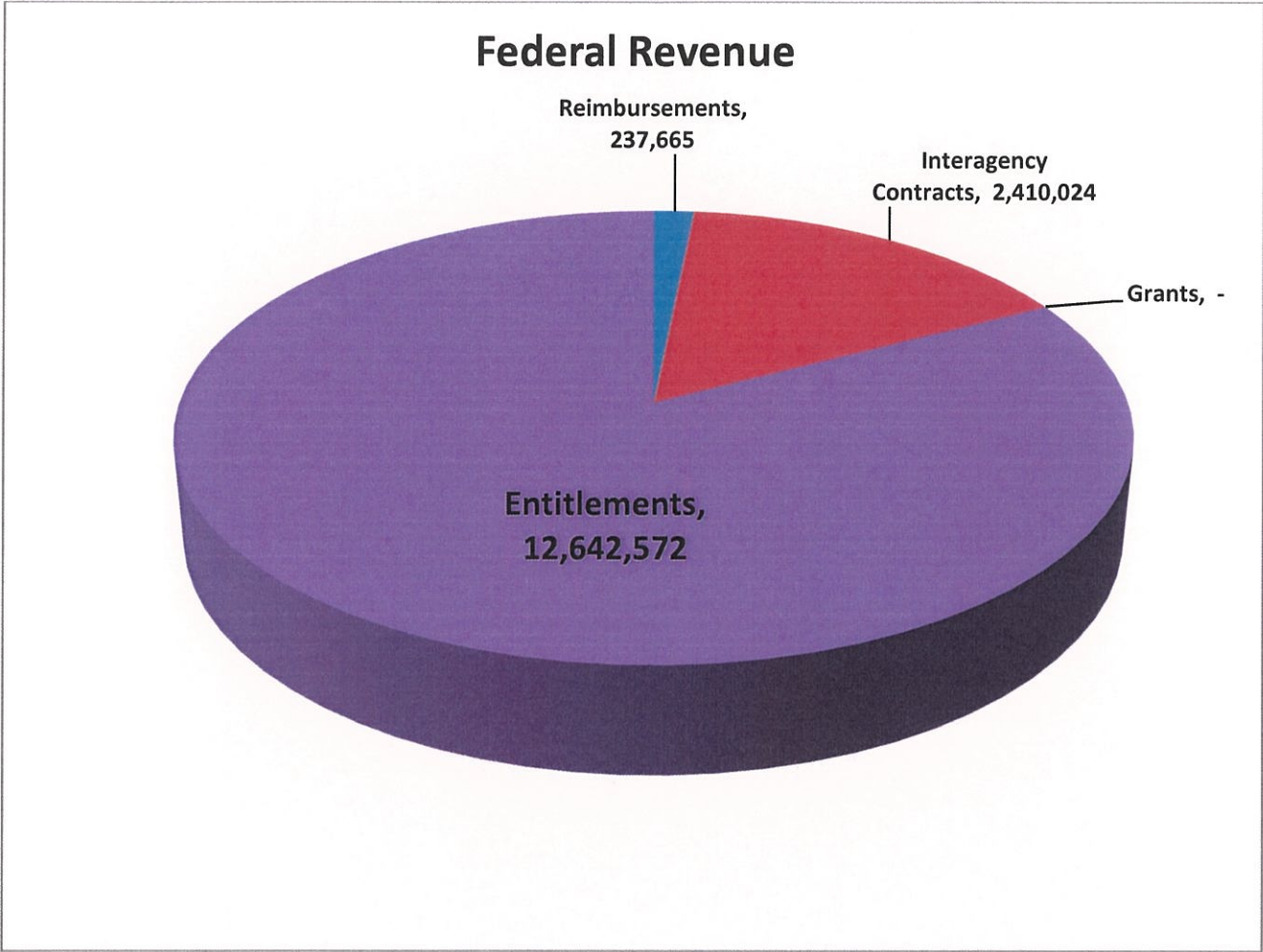
Entitlements: Are funds normally received on a per student basis, and are either part of the State Budget or Federal Budget authority. Most of these funds are on-going appropriations and may have restricted guidelines for expenditures.

Grants: Are projects that OCDE has applied to funding agencies for, and could come from Federal, State, or Local agencies. These are normally competitive in nature and will require specific expenditures as part of the grant.

Reimbursements: Are revenue received to reimburse a portion of the cost for providing specific services to students, Medi-Cal Administrative Activities (MAA), Medi-Cal Billing program and the Child Nutrition program.

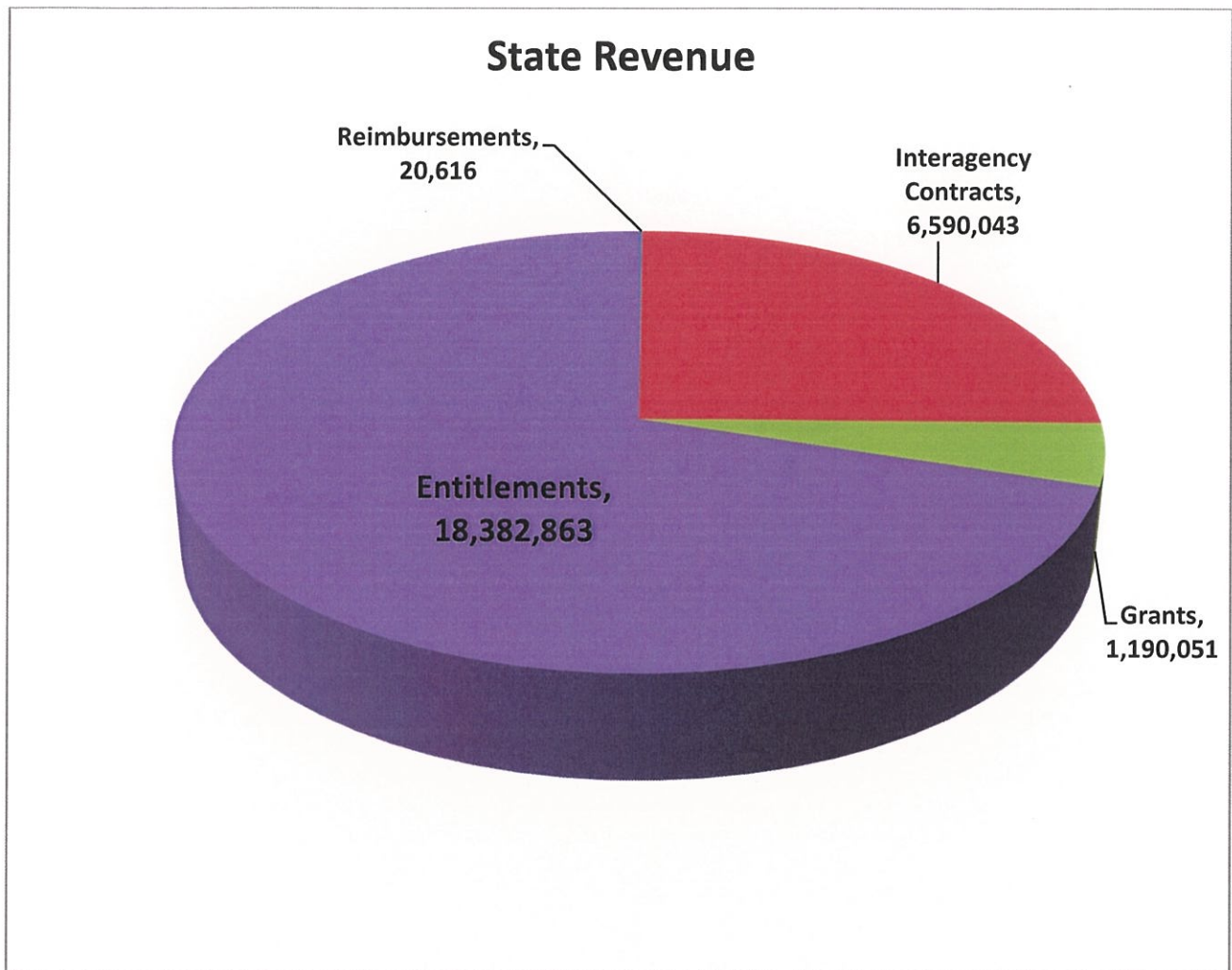
Fee for Services: Most of the fees for services are in Local revenue and they include billing to school districts for students they have referred, excess billing for Special Schools, billing for Inside the Outdoors, Professional Development for school districts, Financial System service fees, and various services OCDE provides on a county-wide basis.

Total Federal Revenue is \$15,290,261



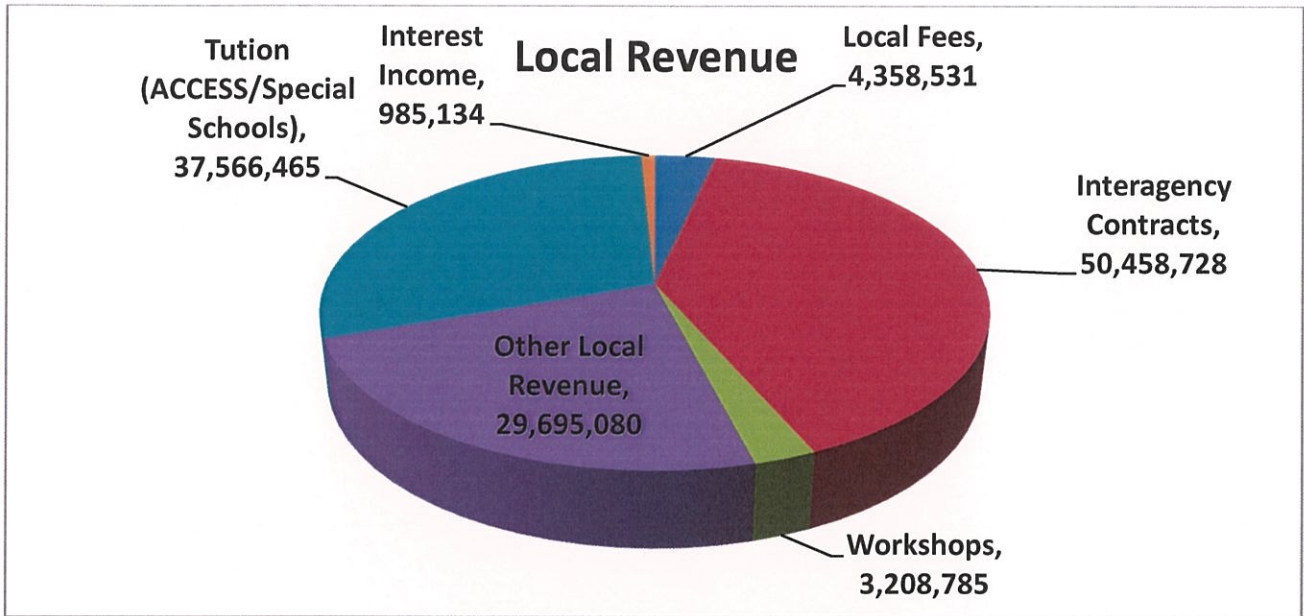
Federal Revenue					EA	B1
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	Actuals	Actuals	Actuals	Actuals	Budget	Budget
Entitlements						
Special Education	1,668,875	1,548,760	1,602,331	1,475,581	1,747,250	1,522,754
Title I	4,802,429	4,729,492	4,914,631	4,518,797	3,736,007	3,939,404
Title II	70,622	46,329	46,469	39,194	161,607	161,607
Title III	257,847	134,127	12,913	173,519	58,849	77,912
Title IV	-	427,257	217,650	162,199	208,132	208,132
Education of Homeless	241,032	276,173	241,491	252,269	276,240	276,240
CPIN Network	201,337	202,743				
CPIN EL Outreach	173,930	160,448				
CPIN Migrant Education	-	12,077				
Calif. Math & Science Partnership	113,245					
Power of Discovery	53,300	52,500	66,918	80,082	72,712	77,890
Expanded Learning	158,520	94,996	129,390	138,145	138,419	137,063
QRIS certification	405,419	305,052	771,600	618,736		
Perkins Innovation	-	-	259,219	85,836	77,263	26,201
Dual Language Learning Prof Develop	-	144,752	764,409	366,056		
Inclusive Early Learning	-	29,906	720,239	-		
ESSA Sch Improvement	-	51,130	407,486	782,472	685,855	491,126
QCC Equitable Learning			213,366			
CARES Act Coronavirus Relief [CR LLM,GEERI,ESSER I]				7,728,039	1,851,305	-
OC Threat Assessment					218,738	145,136
Title IV Student Support Acad Enrichment			1,074,695			
National Sch Lunch Prog (NSLP) COVID						
19 .75 Cent Rate Increase				4,891	40,027	-
Comprehensive Schools Security				14,303	135,697	-
Education Innovation & Research				78,619	670,512	860,587
Elementary & Secondary School Relief fund (ESSER II)					5,145,095	4,044,834
Elementary & Secondary School Relief fund (ESSER III)					-	
CARES Act Coronavirus Relief [GEER II]					820	7,064
American Rescue Plan:Homeless I Program					260,095	606,710
American Rescue Plan Homeless Children & Youth II (ARP)					52,011	59,912
	8,146,556	8,215,742	11,442,806	16,518,738	15,536,634	12,642,572
Reimbursements						
MAA	21,607,896	36,620,011	22,537,612.06	24,751,406	21,619	-
Medi-Cal ACCESS	46,452	36,065	39,558.61	86,768		
Child Nutrition	248,453	329,611	206,950.98	175,172	200,000	237,665
Spec Schools Medi-Cal	482,015	625,145	273,186.00	519,873		
	22,384,816	37,610,832	23,057,308	25,533,219	221,619	237,665
Grants	-		-	-	-	-
Contracts						
Interagency Contracts	1,514,643	116,673	1,078,642.53	1,607,909	2,321,921	2,410,024
	32,046,015	45,943,247	35,578,756	43,659,866	18,080,174	15,290,261
change from Prior year	9,306,508	13,897,232	(10,364,491)	8,081,110	(25,579,692)	(2,789,913)
	41%	43%	-23%	23%	-59%	-15%

Total State Revenue is \$26,183,573



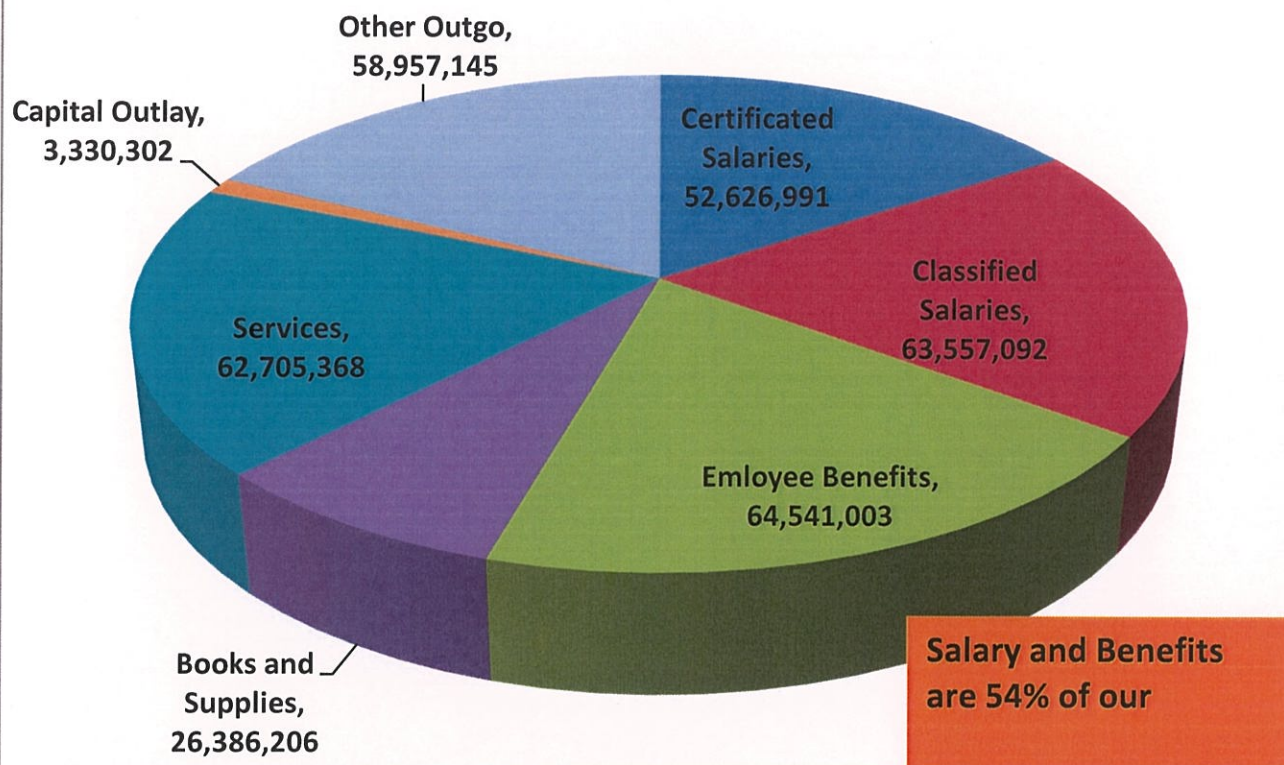
State Revenue	2017-18	2018-19	2019-20	2020-21	EA	B1
	Actuals	Actuals	Actuals	Actuals	2021-22 Budget	2022-23 Budget
Entitlements						
Prior Year Apportionment	154,311	259,097	87,997.16			
Mandated Costs	1,719,954	1,908,644	787,972.00	841,868	674,952	710,419
Lottery	1,623,560	1,136,466	954,121.11	1,922,190	1,382,132	1,009,584
Countywide Foster Youth	894,112	896,628	867,811.70	1,223,903	1,079,568	1,190,242
Commission on Teacher Credentialing	19,278	19,154	19,153.67	18,577	19,154	19,154
Tobacco Use Prevention	916,198	963,982	1,487,425.15	3,223,100	4,316,514	3,332,760
Fairview Development Ctr	(7,903)	7,903	7,903.00	-		
NOC Early Start	39,862	150,252		161,183	123,945	155,863
CALWorks	26,574	61,149	37,091.00		54,110	-
ACCESS Mental Health	291,393	295,717	369,062.98	364,419	403,198	403,198
Special Schools Mental Health	19,497	24,398	24,685.90	24,375	24,785	24,785
Prop 39 Clean Energy	327,167	-				
Ca. Complete Count Sensus	-	-	300,770.46	-		
Unemployment Insurance	183,668	188,060	187,425.30	174,422	176,597	174,422
Power of Discovery	53,746	54,603	26,619.41	32,010	34,310	37,680
CPIN Kindergarten	-	-		-		
STRS on Behalf	4,327,533	4,560,175	6,052,748.00	5,948,534	6,838,970	6,841,384
Expanded Learning	105,680	169,204	121,788.81	135,271	129,139	134,086
Early Childhood	-	-				
MTSS	1,000,000	13,500,000		-	45,000,000	1,500,000
College Readiness	-	-				
CCI Cal. Career Innovations	75,187	28,833				
College Readiness CCPA	-	-				
CPAS California Partnership Academy	183,000	145,172	225,780.58	(4,799)		
Classified School Employees	1,016,042	1,240,000	1,239,837.02	1,208,596	1,240,000	1,240,000
Health Framework	-	690,376	2,647,814.03	1,601,124		
Classified School Employees Prof Develo	-	128,046		-		
Low Performance Students	-	89,909	91,911.00	-		
IEEEP Inclusive Early Learning				178,810	139,460	589,929
CARES Act				924,123		
School communication Interoperability				4,124	156,357	-
SB 117 COVID-19 Funding			118,367.00		17,829,617	-
COVID-19 Response Relief, In person instruction (IPA)				436,346	587,655	829,184
COVID-19 Response Relief, Expanded Learning Opportunities (ELO)				4,181,342	733,283	137,269
Educator Effectiveness					2,597,032	-
Learning Communities for School Success					272,475	38,925
Special Ed Pass Through				13,979		
Safe Schools for All					400,000	-
Various	33,406	9,286	6,201.32	8,167	13,979	13,979
Total Entitlements	13,002,265	26,527,054	15,662,487	22,621,663	84,227,232	18,382,863
Reimbursements	21,312	27,844	17,926.93	16,102	64,603	20,616
Grants						
Career Pathways	2,326,488	-		-		
CTE Incentive	2,231,527	2,481,202	1,402,816.53	399,405	1,430,697	1,190,051
Total Grants	4,558,015	2,481,202	1,402,817	399,405	1,430,697	1,190,051
Contract						
Foster Youth Technical Assistance	282,566	407,245	-	-		-
K-12 Strong Workforce				3,768,396	3,596,646	5,675,841
K-12 Pathway Coordinator				117,500	128,500	39,000
Reset Toolbox				89,195	1,167	-
Suicide Prevention				70,886		
Direct Support Professional				146,326	646,995	655,202
Social Emotional Learning Community of Practice				260,421	340,862	220,000
Dual Language Learner					299,469	-
	282,566	407,245	-	4,452,724	5,013,639	6,590,043
Total State	17,864,158	29,443,345	17,083,230	27,489,894	90,736,171	26,183,573
change	(21,214,874)	11,579,187	(12,360,115)	10,406,664	63,246,277	(64,552,598)
	-54%	65%	-42%	61%	230%	-71%

Total Local Revenue is \$126,272,723



Local Revenue	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	EA 2021-22 Budget	B1 2022-23 Budget
Local Revenue						
Redevelopment	2,598,100	2,999,856	3,355,799.52	3,700,168	3,447,262	3,922,471
Sale of Publications	316,888	304,131	206,777.77	195,374	203,532	203,393
Food Sales	298,327	352,932	202,486.33	28,275	150,750	232,667
Leases and Rentals	5,066	4,776			-	-
Other Sales				(2,500)		
Total Local	3,218,381	3,661,695	3,765,064	3,921,317	3,801,544	4,358,531
Interest	2,323,435	3,895,426	4,413,963.32	2,098,504	1,509,570	985,134
Interagency Fees and Contracts						
Courier JPA	160,000	230,000	190,000.00	210,000	215,000	215,000
ACCESS Fees	326,259	298,197	391,560.04			
Special Ed Infant	387,600	515,780	691,630.33	484,930	330,442	397,793
Dept of Justice Tobacco	-	-	35,927.40	137,397	148,139	59,343
Education Support Dependent	292,556	-				
Project Glad	303,579	333,880	79,248.93	-		
Preschool Glad	-	87,952	39,329.46	18,548	20,000	20,000
Special Ed JPA	46,181	45,442	44,731.86			40,374
Imagining Services	92,226	97,731	113,517.00	93,500	93,000	93,500
NOC SELPA Itinerant Services	1,847,990	2,050,633	1,931,119.02	1,984,857	1,994,890	2,191,038
Special Schools Billing	24,583,806	25,825,162	27,038,796.49	26,282,904	28,616,428	32,195,767
Stuart Foundation	42,566	933	128,941.90			
SMARRTS	515,931	540,765	350,171.85	(0)		
Safety of Students	1,144,266	831,078				
Audiologist SELPA	337,632	273,327	289,466.85	246,391	262,875	312,436
VPE Health Care Agency	271,466	391,560	306,833.60	350,115	424,329	453,975
Violence Prevention	228,439	191,111	146,395.44	175,025	169,174	178,046
Violence Prevention Admin	251,866	228,340	201,321.45	225,586	141,386	136,696
Violence Prevention Conflict	101,733	-				
VPE Restorative Practice	-	238,266	112,070.15	135,789	147,505	160,875
VPE Threat Assessment	-	253,288	222,649.05	280,024	309,674	259,806
Violence Prevention Evaluation	135,146	152,374	151,098.12	152,687	160,583	163,313
Transportation	2,954,769	3,185,060	3,795,817.99	2,478,225	3,840,534	4,373,065
School Based Supplemntal	477,451	242,553				
CTE Incentive	140,979	146,137				
Environmental Field	566,280	831,505	707,884.72	262,624	250,000	270,000
School Based Stress Mgt	155,000	155,001	155,000.00			
Health Schools Initiative	177,583	-				
Nutrition Education	136,995	93,815	54,977.06	10,471		
IMPACT	-	1,895,395	3,194,384.42	1,359,994	1,011,979	1,361,889
Bi-Tech Fees	2,940,321	3,117,013	3,049,022.00	3,147,934	3,130,000	3,130,000
Education Services Income	-	1,404,732	1,078,381.90	668,507	690,000	690,000
IT Services	148,340	145,715	193,577.62	366,856	313,300	313,300
MAA	-	52,499	65,427.92	77,155	145,470	149,480
k-12 Strong Workforce	-	136,675	9,073,170.40			
K-12 Pathways	-	-	70,000.00			
Mental Health Services				1,125,000	1,500,000	1,500,000
Fairview Development				102,550	120,000	130,000
CAL Works HVP Home Visits				204,524	156,000	156,000
Education Workforce Investment				66,110	253,555	137,872
HCA After Hours Nurse				800,000	707,400	-
K-12 School Based Mental Health				499,951	502,931	502,931
various	190,050	239,919	167,052.01	259,821	444,898	866,229
Total Interagency	38,957,010	44,231,838	54,069,505	42,207,475	46,099,492	50,458,728
Registrations for Workshops	3,631,384	4,469,921	3,598,822.85	2,225,592	3,173,080	3,208,785
MAA				255,723	28,503,053	26,561,466
Medi-Cal ACCESS					40,000	40,000
Spec Schools Medi-Cal					200,000	251,229
Other Local Revenue	6,699,006	5,076,162	4,909,035.29	4,137,398	3,725,623	2,842,385
Total all 8600 Object Codes	10,330,390	9,546,083	8,507,858	6,618,713	35,641,756	32,903,865
	54,829,216	61,335,042	70,756,390	54,846,009	87,052,362	88,706,258
Tuition						
Special Schools	3,501,323	3,914,894	3,954,876.76	3,901,627	3,227,088	3,227,088
ACCESS	29,624,219	28,853,744	35,415,141.29	35,438,488	33,500,990	33,500,990
Charter School Admin Fee	289,248	399,597	467,811.00	654,152	818,000	818,000
Other	20,387	16,351	15,975.72	18,705	20,387	20,387
Total all 8700 Object Codes	33,435,177	33,184,586	39,853,805	40,012,972	37,566,465	37,566,465
Total All Local Revenue	88,264,393	94,519,628	110,610,195	94,858,981	124,618,827	126,272,723
Variance						
change	2,871,514	6,255,235	16,090,567	(15,751,214)	29,759,846	1,653,896
	3%	7%	17%	-14%	31%	1%

Expenditures



Salary and benefits are 54% of the general budget. OCDE has 1,409 employees 1,153 regular employees and 256 short term and substitute positions.

Below is a historical look at salary and benefits, which reflects the staffing and service reductions over the years as ADA and funding have declined. We have reduced positions through retirement incentives and attrition in the last few years to improve our student to teacher ratios. The historical data also shows a sharp increase in employee benefits for both pensions and health and welfare benefits. OCDE collaborates with our collective bargaining units and we add the cost of employee benefits to total compensation when bargaining.

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Certificated Salaries	52,747,679	53,130,344	53,809,850	47,932,564	47,692,362	48,838,222	50,370,144	52,626,991	55,765,154	59,111,414
Classified Salaries	52,645,791	54,180,353	54,863,957	54,287,591	55,212,943	55,819,243	59,534,835	63,557,092	66,371,062	69,335,528
Employee Benefits	40,086,491	42,469,481	44,873,727	50,011,849	51,958,707	52,919,852	56,445,094	64,541,003	65,281,339	67,388,987
Total Salary and Benefits	145,479,961	149,780,178	153,547,534	152,232,004	154,864,012	157,577,317	166,350,073	180,725,086	187,417,555	195,835,929
Total Regular Employees	1159	1196	1220	1157	1105	1145	1160	1153		

AB1200 guidelines require us to project revenue and expenditures for the current and two subsequent years. The chart below is an excerpt from the budget document that shows our projections for salaries and benefits. This is an important budget item as it is 54% of our budget.

	2017-18	2018-19	2019-20	2020-21	2021-22 Estimated Actuals Budget	2022-23 Adopted Budget	2023-24 Projected	2024-25 Projected
	Actuals	Actuals	Actuals	Actuals				
Certificated	53,809,850	47,932,564	47,692,362	48,838,222	50,370,144	52,626,991	55,765,154	59,111,414
Classified	54,863,957	54,287,591	55,212,943	55,819,243	59,534,835	63,557,092	66,371,062	69,335,528
Employee Benefits	44,873,727	50,011,849	51,958,707	52,919,852	56,445,094	64,541,003	65,281,339	67,388,987
	153,547,534	152,232,004	154,864,012	157,577,317	166,350,073	180,725,086	187,417,555	195,835,929

Salaries in 2022-2023 reflect the savings from retirements and reductions through attrition. Employee health and welfare benefit and salary increases are not included, as we have not completed negotiations with our collective bargaining units. The State Teachers Retirement System (STRS) employers' rates increased from 16.92% to 19.1% for 2022-2023. The Public Employees Retirement System (PERS) increased employer rates from 22.91% to 25.37%, in 2022-2023 but are forecasted to increase to 25.2% in 2023-24 and 24.6% in 2024-2025.

Salaries

As a County Office, we have different needs than a regular school district. Our class sizes are smaller due to state regulations and the specific needs of our students. The Education Code and State Accounting Guidelines dictate how we classify positions. Below is a table that shows a summary of our Certificated and Classified positions.

Certificated Positions	
Teacher's Salaries	29,810,352
Pupil Support Salaries	3,881,567
Supervisors' and Adminsitrators' Salaries	16,393,230
Other Certificated Salaries	2,541,842
Total Certificated Salaries	52,626,991
Classified Positions	
Instructional Salaries	13,346,866
Support Salaries	3,067,542
Supervisor's and Adminsitrator's Salaries	30,401,404
Clerical, Technical, Office Salaries	16,444,930
Other Classified Salaries	296,350
Total Classified Salaries	63,557,092

Benefits

Expenditures for Health and Welfare and Statutory Benefits are summarized below. As an educational entity, we are required to participate in STRS and PERS for all regular employees. In 2015-16, we recognized the requirements of GASB 68 to recognize the STRS contribution made by the state on behalf of the district (see same entry in state revenue). We contribute to an alternative retirement plan (PARS) for any short term or substitute employee instead of social security unless they qualify by statute for mandatory retirement.

Benefits	
State Teachers' Retirement (STRS)	15,752,218
Public Employers' Retirement (PERS)	16,284,918
Medicare/PARS	1,799,330
Health & Welfare	24,912,350
Unemployment	577,602
Workers' Compensation	2,493,603
Other Benefits	2,720,982
Total Employee Benefits	64,541,003

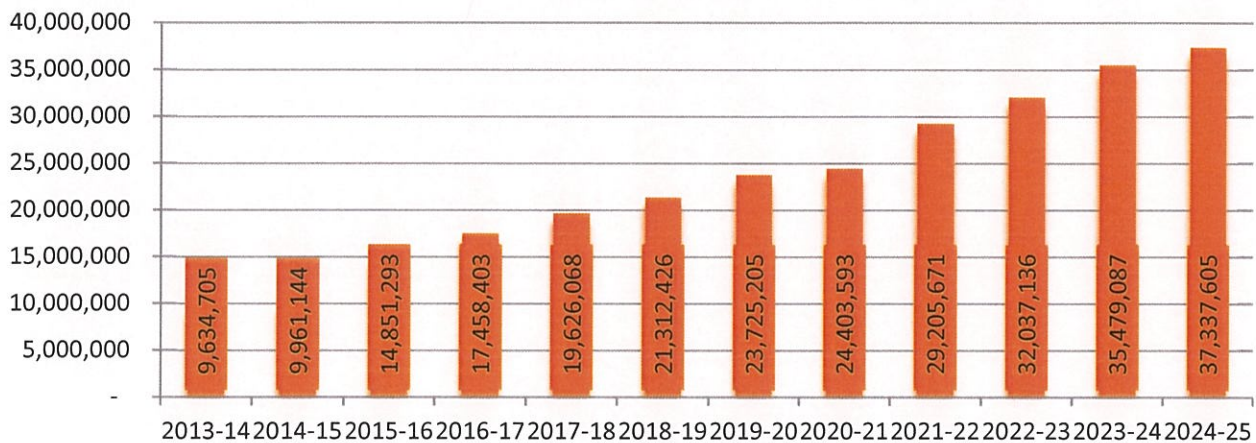
Salaries and Benefits Projection Summary

Salaries: Negotiations will be starting this summer for both all bargaining groups at this time and the budget does not include salary increases. We have included an increase for step and column adjustments as required by collective bargaining.

Medical Benefits: We agreed to pay for the increase of our medical plans for the 2021-22 year. We continue to meet with our Health Benefits Review Committee regularly, and analyze utilization of our plans. We are in the process of evaluating the initial renewals which have significant increases to our PPO, HMO and TRIO plan and it will be part of our negotiations with our bargaining units.

Retirement Benefits: STRS employer rates increased from 16.92% to 19.1% for 2022-23 and PERS employer rates increased from 22.91% to 25.37%. These rates are anticipated to continue increasing in future years.

Impact of Rate Increases for Retirement Contributions



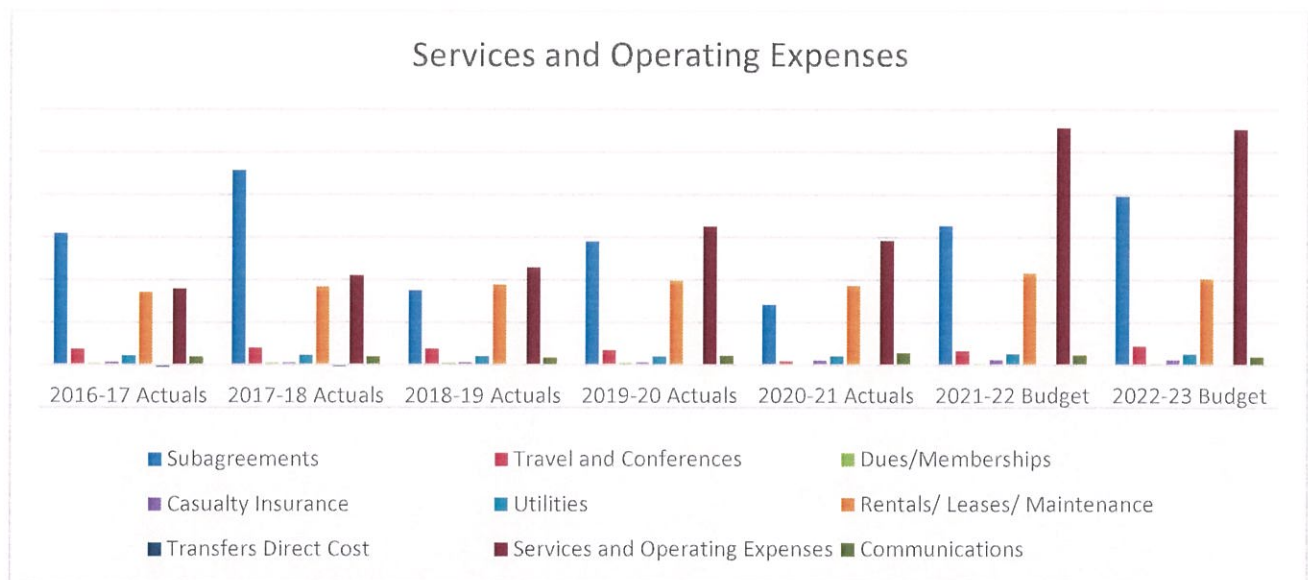
Books and Supplies

Expenditures in this category are specific to books, supplies, and non-capitalized equipment (equipment under \$5,000)

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Textbooks/Inst. Materials	294,908	153,792	192,688	600,394	524,162	533,488	543,000
General Supplies	5,160,091	7,522,734	6,175,296	11,709,167	18,708,431	18,372,897	19,254,291
Equipment	573,076	1,458,358	1,572,288	7,212,672	7,153,613	7,189,003	7,225,101
Total	6,028,075	9,134,884	7,940,271	19,522,233	26,386,206	26,095,388	27,022,392
Incorporated in the Materials and Supplies category is a holding account of \$3,411,280 that has not been allocated yet.							

Book and Supplies Summary Projections

We have budgeted for furniture and equipment for anticipated moves to larger consolidated sites and do to supply chain issues these expenditures will move to the 2022-23. Since 2014, we have been consolidating sites as our decline in ADA and teaching staff continues to decrease. For many reasons, including student and staff safety and improved program delivery, we have been consolidating to areas that have higher student populations where we can increase the services we offer our students. We have increased our technology purchases and internet bandwidth at most sites, and plan to enhance career technical programs to engage our students. We will continue to evaluate the technology needs of our students and staff.



Sub-Agreements \$19,785,224

These are contracts with other agencies for services they provide on our behalf. Multi-Tier System of Support (MTSS) is \$12,972,681, transportation services \$5,800,000, TUPE is \$900,446 and \$112,097 for various programs.

Travel and Conference \$2,177,069

All travel is required to follow OCDE procedures. We have budgeted for staff development activities, most notably in ACCESS and Special Education in accordance with the LCAP guidelines. Major object codes for travel and mileage are below:

Object Code 5210 is for local travel, conferences and mileage. As a county-wide agency, we pay mileage to employees who travel between worksites, which is budgeted to be \$361,984 for 2022-2023. Travel and parking for local conferences for staff development opportunities are included in this budget category.

Object Code 5220 is for travel and conferences that are outside of the area and may require an overnight stay. We are budgeting \$510,773 for 2022-2023. Many of these programs include statewide collaboration, which usually requires monthly meetings in Sacramento.

Object Code 5230 is for registrations for conference and workshops. We are supporting staff attendance for virtual conferences for staff development opportunities when possible. We are budgeting \$1,304,312 for 2022-2023.

Dues and Memberships: \$179,014

- Existing policy on dues and memberships states that we do not pay personal dues for employees (see exceptions) unless the dues reduce the cost of a conference or subscription that will create a savings for the organization. We pay for one organizational membership for an association unless OCDE receives a benefit and there may be a cost savings.

Pupil Insurance: \$581,532

- This is liability insurance for OCDE programs, and we have received an assessment for prior year claims due to the passage of AB218. This law has created a significant impact on funding for liability for school districts around the state.

Utilities: \$1,279,657

- Water, Natural Gas, Electricity, Waste Disposal, Pest Control and Sweeping services.

Rentals and Leases: \$10,091,757

- The cost of leasing our school sites is \$6,931,411. This category also includes equipment maintenance agreements for all of our sites.

Transfers of Direct Costs: \$35,457

- Record transfers of administrative costs on any basis other than the indirect cost rate.

Professional Services: \$27,641,225

- This group includes expenditures for maintenance and service contracts, custodial contracts, Instructional Consultants, Consultants Non-Instructional, hearing and legal costs, data processing contracts, and contracts for fingerprinting services.

Orange County Department of Education Legal Fees

Programs	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Estimated Actuals	2022-23 Preliminary Budget
Student Programs	27,501	80,238	20,265	12,912	4,519	26,837	24,200	275,000	265,000
General Administration	43,098	23,191	31,434	3,970	43,032	4,931	4,206	85,000	105,000
Project Glad	216,247	31,531	7,537						
County Board	15,574	27,629			374,611	706,485	1,060,353	2,200,000	2,200,000
County Superintendent		8,423			287,149	843,753	1,362,983	400,000	200,000
OCERS/ Attorney Fees		188,011	675,247	118,685	74,316	4,594	59,331		
OCERS/UUAL		180,408	343,710	360,672	241,416				
County Committee								190,000	190,000
County Board Contingency							350,000**	350,000	350,000
Total	302,420	539,431	1,078,193	496,239	1,025,043	1,586,599	2,511,072	3,500,000	3,310,000
UUAL is required to move to object code 3900 in current year. The 2019-20 amount is \$292,608.									
Payments for Settlement for OCERS is paid as administrative fees in 3900									
**Held as contingency added to reserve (not actual expenditure)									

Communication: \$934,433

- This category includes: Internet services at sites, postage, cell phones, telephones and emergency radios.

Services and Operating Services Summary Projections

We continue to allocate funding for professional development especially for areas that provide direct services to students. Our leadership team is focusing on skills to help teachers with engaging students, mitigate learning loss and met the social emotional needs of our students.

Major Projects: We have budgeted for site improvements for leased sites for our ACCESS program as we transition to larger sites that will allow for more instructional opportunities such as career technical classes, and maker-spaces for technology. Though we will occupy larger sites, we will be closing over 23 smaller sites due to declining enrollment. Due to COVID-19, many of our plans were delayed, but we are moving forward with improvements at the Argosy ACCESS site in Orange, Harbor Learning Center North, and expanded outdoor learning space for Harbor Learning Center South within the 2021-22 year. We are in the process of updating our payroll and retirement system that is over 15 years old. The current system processes payroll for over 90,000 school district and community college district employees in Orange County. We are also evaluating software to improve System and Data Analytics for business and instructional programs.

Capital Outlay

These are expenditures for land, building improvements, capitalized (over \$5,000) equipment or replacement equipment. We have budgeted \$4 million for new equipment in the 2022-2023 year.

Capital Outlay Summary Projections

We are evaluating long-term space planning to forecast our space needs at our current locations, which will require investment in updated furniture to meet health and safety codes. We are adding Outdoor shelters at applicable sites to increase outdoor learning spaces that include internet connectivity, these expenditures moved to 2022-2023.

We will be bidding asphalt, roofing maintenance and painting contracts for sites for 2022-2023. Most of these items will be reimbursed by deferred maintenance funds.

Other Outgo

These are expenditures to other school districts or agencies. This also includes transfers to the Orange County Court for excess property taxes.

Interfund Transfers:

We are budgeting to transfer \$907,361 to the Child Development Program located in Fund 12, because their state and federal entitlements cap our indirect rate at 8%. We are also budgeting to transfer \$980,735 for contributions to the Deferred Maintenance Program - Fund 14 for future facility maintenance needs as required by the State.

Excess/Deficiency:

This is the difference between revenue and expenditures. If we have more revenue than expenditures, then it is an Excess. Less current year revenue than current year expenses is a Deficiency. The 2022-2023 Preliminary Budget does project a deficiency of \$45,806,668.

Summary

Our preliminary projections 2022-2023 reflect a deficit (current year revenues vs. current year expenditures) of (\$45,806,668). This budget does include one-time State COVID-19 Relief Funding of \$17.9 million that is required to be expended by June 30, 2023, \$45.1 million in MTSS funding that will be spent in future years. This budget does include some ESSR II and III funds that we anticipate expending after 2022-2023 and future years. The current year revenue vs expenditures show a deficit but our on-going expenditures are balanced to on-going revenue and we do not have a structural deficit. Salary and benefit increases are not included since collective bargaining with both groups have not started for 2022-2023. We have offered an early retirement incentive for Certificated and Classified bargaining unit members (58 employees are retiring this year) many positions will not be filled and we will have additional expenditure savings not included in the budget. Legislative changes in layoff timelines will require close monitoring of our budget needs.

We continue to evaluate our instructional needs, as we are required to show increased or improved services for our students that receive supplemental and concentration funding which is allocated in our LCAP. We are cautious on planning for on-going expenditures based on one-time funding. We will closely look at our enrollment trends as we move into the new school year which may impact staffing. Most of Orange County schools are showing significant declines which will have an impact on our ability to gain new students. The Governor's May Revise and Legislative proposals having many new categorical programs that are not included in this budget.

OCDE's philosophy is that ending balance reserves should only be spent on one-time expenditures since it is not an on-going stream of revenue. Our strong financial position will allow us to make thoughtful reductions that will not impact services to students, districts or our community partners.

Fund Balance:

The 2022-2023 fund balance is projected to be \$265,761,800

\$56,363,265 is committed for specific program needs.

- \$19,077,312 is reserved for LCAP services to serve our students that we receive supplemental and concentration grants.
- \$10,838,162 is reserved for Lottery funds that have been reserved for contingencies.
- \$7,194,977 is reserved for mandated cost funding that has yet to be allocated for specific programs.
- \$6,216,904 is reserved for District Differentiated Support.
- \$5,248,385 is reserved for Medi-Cal Administrative Activities (MAA) for technology upgrades.
- \$2,581,482 is reserved for E-rate funding that is used to reimburse technology expenditures. This funding is to help with technology infrastructure and equipment replacement.
- \$2,375,257 is reserved for the various programs that are budgeting to spend the funding in the next year.
- \$1,037,878 is reserved for Risk Management and Security.
- \$902,984 is reserved for Overage Payroll/Warrant checks that have not been cashed, and funds have been returned to the general fund. The reserve is to issue payment as requests are made.
- \$539,924 is reserved for the various workshops and trainings that will occur in the subsequent year.
- \$350,000 is reserved for County Board discretionary.

\$73,413,838 is designated for carryover for specific programs

- \$36,149,907 is restricted for Routine Maintenance and is required by state statute.
- \$28,527,423 is restricted for Multi-Tiered Support Systems.
- \$2,566,956 is restricted to be spent on facility or health and safety related items.
- \$1,831,223 is restricted for various income accounts for future work.
- \$1,136,474 is restricted for various Special Education program ending.

- \$1,115,824 is restricted for COVID-19 response relief funding.
- \$1,095,841 is restricted for the Special Schools billback program.
- \$669,350 is restricted for Lottery materials for Central County CTep
- \$320,840 is restricted for Lattner donation for Special Schools.

\$128,217,129 is designated for Reserve for Economic Uncertainties

\$70,000 is designated for the revolving funds for emergencies

Other Funds: OCDE has additional operating funds listed below. The California Department of Education requires accounting in accordance to State Account Code Structure and Generally Approved Accounting Principles. Expenditures in these funds are restricted to the funds use. See the All Funds Statement in the Adopted Budget for detail.

Fund 10: Special Education Pass-Through Funds for the North Orange County SELPA (no salaries).

Fund 12: Child Development Fund are funds that are specific for our Child Development Alternative Payment program and other early learning programs (only fund outside of Fund 01 that has salaries included).

Fund 14: Deferred Maintenance Fund is for facility repairs and requires a deferred maintenance plan for participation in the School Facility Reimbursement Program.

Fund 17: Special Reserve Fund is our contingency fund for unforeseen events.

Fund 35: State Facilities Fund is the fund for approved school planning, design, purchase, and construction.

Fund 40: Capital Outlay Fund is our operating fund for the Esplanade Project.

Fund 56: Debt Service Fund is the fund we pay the principal and interest payments for the Esplanade Project.

Fund 67: Dental Self-Insurance Fund is the fund for payments for employee dental benefits. We have an actuarial study completed every three years and are required to keep reserves for incurred but not received claims.

Preliminary Budget Planning Factors for 2022-2023 and MYPs

Planning factors are based on the 2022-2023 Governor's Budget. Various state agencies and educational sources are used and incorporate for the Budget and the multiyear projections. The information listed below is based on 2022-2023 Governor's January Budget and some elements of the May Revise proposal.

Planning Factor	2020-21	2021-22	2022-23	2023-24	2024-25
Average Daily Attendance (ADA)					
ADA funded at Annual Certification	459,931.98	419,289.95	407,770.21	396,617.74	385,800.95
Alt Ed JUV	475.03	259.00	259.00	259.00	259.00
Alt Ed Community	2,121.19	577.00	583.00	590.00	577.00
CountyWide ADA	457,335.76	418,453.95	406,928.21	395,768.74	384,964.95
District Referred ADA funded at Annual (P-2)	3,834.30	3,358.00	3,369.00	3,411.00	3,350.00
Alt Ed District Referred	3,262.81	2,889.00	2,896.00	2,930.00	2,861.00
Alt Ed CCPA	199.03	149.00	153.00	161.00	169.00
Special Schools	372.46	320.00	320.00	320.00	320.00
Dept of Finance (DOF) Estimated Statutory COLA	2.31%	1.07%	5.33%	3.61%	3.64%
COLA Suspension	-2.31%	0%	0%	0%	0%
Dept of Finance (DOF) Statutory COLA	0.00%	1.70%	5.33%	3.61%	3.64%
Planning COLA	0%	5.07%	5.33%	3.61%	3.64%
Statutory COLA on Special Education AB602 Funding	0%	4.05%	5.33%	3.64%	3.62%
Lottery – Unrestricted per ADA	\$150	\$163	\$163	\$163	\$163
Lottery – Prop. 20 per ADA	\$49	\$65	\$65	\$65	\$65
Mandated Block Grant for Districts					
K-8 per ADA	\$32.18	\$32.79	\$34.54	\$35.79	\$37.09
Grade 9-12 per ADA	\$61.94	\$63.17	\$66.54	\$68.94	\$71.45
Other Restricted Funding	Vary per Funding Term & Conditions	Vary per Funding Term & Conditions	Vary per Funding Term & Conditions	Vary per Funding Term & Conditions	Vary per Funding Term & Conditions
Routine Restricted Maintenance Account (Flexibility for calculation to exclude STRS and PERS on behalf payments, ESSER and LLMF Funds from calculation)	3%	3%	3%	3%	3%
One-Time Entitlements:					
CARES Coronavirus (CR), Learning Loss Mitigation (LLM), 5-31-2021	6,841,234	-	-	-	-
CARES, Learning Loss Mitigation (LLM), 6-30-2021	924,123	-	-	-	-
Governor's Emergency Ed Relief (GEER)/(LLMF), 9-30-2022	63,575	295,234	-	-	-
Elementary & Secondary Sch Emergency Relief (ESSER), 9-30-22	823,231	1,556,071	-	-	-
CARES, CRRSA, ARPA funding provided for stipends to support Childcare Providers, 6-30-2022	3,453,338	5,672,875	-	-	-
Elementary & Secondary Sch Emergency Relief (ESSER) II, 9-30-2023	-	5,358,515	5,306,438	-	-
COVID Mitigation for County Offices, 6-30-2023	-	9,116,722	8,244,878	-	-
Expanded Learning Opportunities (ELO) Grant: GEER II, 9-30-2023	-	819	283,341	-	-
In Person Instruction AB86, 9-30-2024	436,346	585,490	1,594,146	1,594,146	132,846
Expanded Learning Opportunities (ELO), 9-30-2024	244,061	1,818,406	3,032,712	3,032,712	252,726
Elementary & Secondary Sch Emergency Relief (ESSER) III, 6-30-2024	-	-	11,545,891	11,545,891	274,909
SELPA Special Education to Districts	-	1,815,239	1,815,239	-	-
ARP:homeless I Program	-	327,987	-	-	-
NSLP Emergency Cost Reimbursement	-	40,284	-	-	-
Salaries					
Certificated - OCSEA	1.25% on-schedule salary increase & 1-Time 1.5%	3.5% on-schedule salary increase	n/a	n/a	n/a
Classified - CSEA	1.25% on-schedule salary increase & 1-Time 1.5%	3.5% on-schedule salary increase	n/a	n/a	n/a
Supervisory/Confidential	1.25% on-schedule salary increase & 1-Time 1.5%	3.5% on-schedule salary increase	n/a	n/a	n/a
Management	1.25% on-schedule salary increase & 1-Time 1.5%	3.5% on-schedule salary increase	n/a	n/a	n/a
Step & Column-Certificated	1.22%	1.40%	1.37%	1.37%	1.37%
Step & Column-Classified	0.58%	1.0%	1.0%	1.0%	1.0%
Employee Medical Benefits [all employees]	Medical benefit increases paid by the department and the cap raised accordingly	Medical benefit increases paid by the department and the cap raised accordingly	n/a	n/a	n/a
STRS Employer Rates (Approximate)	16.15%	16.92%	19.10%	19.10%	19.10%
PERS Employer Rates (Approximate)	20.70%	22.91%	25.37%	27.10%	27.70%
Medicare Rates	1.45%	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance Rates	0.05%	0.50%	0.50%	0.20%	0.20%
Workers Comp Rates	2.04%	2.15%	2.15%	2.15%	2.15%
Books & Supplies	varies by program & site	varies by program & site	varies by program & site	varies by program & site	varies by program & site
Other Operating Expenditures	varies by program & site	varies by program & site	varies by program & site	varies by program & site	varies by program & site
Capital Outlay	varies by program & site	varies by program & site	varies by program & site	varies by program & site	varies by program & site

ORANGE COUNTY DEPARTMENT OF EDUCATION

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REVENUES

(1) LCFF/Revenue Limit Sources	<p>Increased by a net of \$4,950,664 due to the following:</p> <ul style="list-style-type: none"> • \$4,429,998 increase for statutory cost of living adjustment of 5.33% applied to the Local Control Funding Formula (LCFF) model. <p>Due to the minimum aid calculation in the LCCF formula</p> <ul style="list-style-type: none"> ○ \$2,148,547 increase for Property Taxes that are above our Local Control Funding Formula and are considered excess. These will pass thru to the County of Orange court system and will reduce state revenue to them. The outflow of funds is recorded under object code 7200. ○ \$1,764,555 is transferred to the North Orange County SELPA (corresponding decrease in state aid funds is recorded in Fund 10 for SELPA pass thru ○ \$516,896 increase for various other components of the Local Control Funding Formula (LCFF) model <ul style="list-style-type: none"> • \$520,666 increase due to a projected increase of Average Daily Attendance (ADA) for Alternative Education
(2) Federal Revenue	<p>Decreased by a net of (\$2,789,913) due to the following:</p> <ul style="list-style-type: none"> • \$194,729 increase in funding for Title I which is deferred revenue from the prior year • (\$2,590,806) decrease for various COVID-19 relief response funding that was recorded in the 2021-2022 year and fund balance is used in the future years for planned expenditures • (\$393,836) decrease for changes in various categorical programs
(3) Other State Revenue	<p>Decreased by a net of (\$64,552,598) due to the following:</p> <ul style="list-style-type: none"> • \$1,989,695 increase in K-12 Strong Workforce funding that will be spent in future years. • (\$43,500,000) decrease in State funds for Multi-Tiered System of Support (MTSS) (this is mostly pass through to districts) contract funds were recorded in 2021-2022 that will be expended over multiple years • (\$18,184,102) decrease for various COVID-19 relief response funding that was recorded in the 2021-2022 year and fund balance will be used in the future years • (\$2,597,032) decrease for Educator Effectiveness Block entitlement grant that contract funds were received in 2021-2022 and will be spent over several years • (\$983,754) decrease for Tobacco Use Prevention Education (TUPE) funding • (\$721,206) decrease in programs with contracts ending June 30, 2022 • (\$556,199) decrease in various state programs

ORANGE COUNTY DEPARTMENT OF EDUCATION
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(4) Other Local Revenue	<p>Increased by a net of \$1,653,896 due to the following:</p> <ul style="list-style-type: none">• \$3,579,339 increase in fees for Special Schools due to increase in the average student enrollment• \$14,888 increase in various local fees• (\$1,940,331) decrease in local revenue for Medical Administrative Activities (MAA) claims that are projected to be received this year (this is mostly pass through to districts)
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ORANGE COUNTY DEPARTMENT OF EDUCATION
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(9) Services, Other Operating Expenses	<p>Increased by a net of \$3,137,340 due to the following:</p> <ul style="list-style-type: none"> • \$3,489,093 increase in pass for categorical programs • \$517,032 increase for various miscellaneous operating expenses for various programs • (\$678,785) decrease in contracts for various programs • (\$190,000) decrease in hearings and legal costs for various programs
(10) Capital Outlay	<p>Decreased by a net of (\$423,597) due to the following:</p> <ul style="list-style-type: none"> • \$588,269 increase in new and replacement equipment for various programs • \$300,000 increase for improvement of sites and buildings for Inclusive Early Education & Expansion program (IEEEP) • (\$1,311,866) decrease in improvement of sites and buildings for various sites
(11) Other Outgo	<p>Decreased by a net of (\$1,195,313) due to the following:</p> <ul style="list-style-type: none"> • \$2,148,547 increase for excess property tax payments to the County of Orange [see LCFF/Revenue Limit sources] • (\$1,849,156) decrease in payments to districts for Medi-Cal Administrative Activities (MAA) [this is pass through to districts] • (\$998,202) decrease in tuition transfers to school districts for Central Orange County Career Technical Education Partnership (CTEp) • (\$259,032) decrease in Career Technical Education (CTE) Incentive Grant pass through to districts • (\$237,470) decrease in North Orange County SELPA transfers
(12) Indirect Costs	<p>Increased by a net of \$2,322,123 due to the following:</p> <ul style="list-style-type: none"> • Due to increase in expenditures in all funds
(13) Other Financing Sources	<p>Increased by a net of \$257,266 due to the following:</p> <ul style="list-style-type: none"> • \$257,266 increase for contribution to the Child Development Fund due to the changes in funding
(14) Ending Balance	<p>The total projected General ending fund balance is \$265,761,800 \$135,914,697 designated as the Reserve for Economic Uncertainties.</p> <ul style="list-style-type: none"> • \$73,413,838 designated as Legally Restricted for programs • \$56,363,265 designated for programs and grants • \$70,000 is designated for the district revolving fund
(15) Designated for Economic Uncertainties	<p>The unrestricted amount designated for economic uncertainties in the General Fund is \$135,914,697</p>

ORANGE COUNTY DEPARTMENT OF EDUCATION
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June 1, 2022

EXPENDITURES	
(5) Certificated Salaries	<p>Increased by a net of \$2,256,847 due to the following:</p> <ul style="list-style-type: none"> • \$1,639,497 increase positions budgeted for the whole year that were only filled for a portion of 2021-2022 • \$538,231 increase for cost of step and column changes • \$531,551 increase for vacant and new certificated positions that are projected to be filled this year • (\$452,432) decrease for extra duty and substitutes for various programs • No salary increases have been budgeted for Certificated and Certificated Management staff for 2022-2023.
(6) Classified Salaries	<p>Increased by a net of \$4,022,257 due to the following:</p> <ul style="list-style-type: none"> • \$3,768,888 increase positions budgeted for the whole year that were only filled for a portion of 2021-2022 • \$1,403,318 increase for vacant and new classified positions that are projected to be filled this year • \$381,428 increase for cost of step increases • (\$1,531,377) decrease for extra duty and substitutes for various programs • No salary increases have been budgeted for Classified, Supervisory, and Classified Management staff for 2022-23.
(7) Employee Benefits	<p>Increased by a net of \$8,095,909 due to the following:</p> <ul style="list-style-type: none"> • \$3,656,595 increase in benefits for CalSTRS and PERS due to employer rate increase • \$2,101,272 increase for benefits for positions that were only filled for a portion of 2021-2022 • \$1,371,956 increase benefits for vacant and new positions that are projected to be filled this year • \$727,211 increase in benefits for the 2022-2023 Supplemental Employee Retirement Program (SERP) • \$238,875 increase for statutory benefits for cost of step and column changes • No benefit increases have been budgeted. We are still negotiating our contracted rate for the new plan year for health and welfare benefits.
(8) Books and Supplies	<p>Increased by a net of \$6,863,973 due to the following:</p> <ul style="list-style-type: none"> • \$3,411,280 increase for holding accounts for various programs awaiting program guidelines • \$3,108,307 increase health and safety equipment and supplies at multiple sites • \$344,386 increase in cafeteria expenditures due to new universal meal program

Orange County Department of Education
2022-2023 Adopted Budget (AB) -vs- 2021-2022 Estimated Actuals Budget (EA)

5/18/2022 Revenue	2021-22			2022-23			2022-23 AB -vs- 2021-22 EA		
	Estimated Actuals Budget (EA)			Adopted Budget (AB)			Variance		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
LCFF/Revenue Limit	107,134,559	6,465,659	113,600,218	111,547,587	7,003,295	118,550,882	4,413,028	537,636	4,950,664
Federal	21,619	18,058,555	18,080,174	-	15,290,261	15,290,261	(21,619)	(2,768,294)	(2,789,913)
Other State	3,277,120	87,459,051	90,736,171	2,856,794	23,326,779	26,183,573	(420,326)	(64,132,272)	(64,552,598)
Local Revenue	79,359,793	45,259,034	124,618,827	77,225,061	49,047,662	126,272,723	(2,134,732)	3,788,628	1,653,896
Total Revenue	189,793,091	157,242,299	347,035,390	191,629,442	94,667,997	286,297,439	1,836,351	(62,574,302)	(60,737,951)
Expenditures									
Certificated	31,104,491	19,265,653	50,370,144	32,861,003	19,765,988	52,626,991	1,756,512	500,335	2,256,847
Classified	35,503,764	24,031,071	59,534,835	39,154,827	24,402,265	63,557,092	3,651,063	371,194	4,022,257
Benefits	30,238,986	26,206,108	56,445,094	36,343,657	28,197,346	64,541,003	6,104,671	1,991,238	8,095,909
Books and Supplies	10,085,467	9,436,766	19,522,233	12,641,018	13,745,188	26,386,206	2,555,551	4,308,422	6,863,973
Services	32,099,060	27,468,968	59,568,028	33,680,467	29,024,901	62,705,368	1,581,407	1,555,933	3,137,340
Capital Outlay	1,979,868	1,774,031	3,753,899	1,867,902	1,462,400	3,330,302	(111,966)	(311,631)	(423,597)
Other Outgo	66,172,571	573,904	66,746,475	65,473,760	77,402	65,551,162	(698,811)	(496,502)	(1,195,313)
Transfers of Indirect	(11,870,728)	7,598,834	(4,271,894)	(14,688,016)	8,093,999	(6,594,017)	(2,817,288)	495,165	(2,322,123)
Total Expenditures	195,313,479	116,355,335	311,668,814	207,334,618	124,769,489	332,104,107	12,021,139	8,414,154	20,435,293
Excess/Deficiency	(5,520,388)	40,886,964	35,366,576	(15,705,176)	(30,101,492)	(45,806,668)	(10,184,788)	(70,988,456)	(81,173,244)
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	(650,095)	(980,735)	(1,630,830)	(907,361)	(980,735)	(1,888,096)	(257,266)	-	(257,266)
Other Sources	-	-	-	-	-	-	-	-	-
Contributions	(5,183,176)	5,183,176	-	(5,138,301)	5,138,301	-	44,875	(44,875)	-
All Other Sources	(5,833,271)	4,202,441	(1,630,830)	(6,045,662)	4,157,566	(1,888,096)	(212,391)	(44,875)	(257,266)
Net Increase or									
Decrease in Fund	(11,353,659)	45,089,405	33,735,746	(21,750,838)	(25,943,926)	(47,694,764)	(10,397,179)	(71,033,331)	(81,430,510)
Beginning Balance	225,452,459	54,268,359	279,720,818	214,098,800	99,357,764	313,456,564	(11,353,659)	45,089,405	33,735,746
Audit Adjustment	-	-	-	-	-	-	-	-	-
Ending Balance	214,098,800	99,357,764	313,456,564	192,347,962	73,413,838	265,761,800	(21,750,838)	(25,943,926)	(47,694,764)

	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	A. REVENUES									
2	1) LCFF Sources		8010-8099	107,134,559.00	6,465,659.00	113,600,218.00	111,547,587.00	7,003,295.00	118,550,882.00	4.4%
3	2) Federal Revenue		8100-8299	21,619.00	18,058,555.00	18,080,174.00	0.00	15,290,261.00	15,290,261.00	-15.4%
4	3) Other State Revenue		8300-8599	3,277,120.00	87,459,051.00	90,736,171.00	2,856,794.00	23,326,779.00	26,183,573.00	-71.1%
5	4) Other Local Revenue		8600-8799	79,359,793.00	45,259,034.00	124,618,827.00	77,225,061.00	49,047,862.00	126,272,923.00	1.3%
6	5) TOTAL, REVENUES			189,793,091.00	157,242,289.00	347,035,380.00	191,629,442.00	94,667,997.00	286,297,439.00	-17.5%
7	B. EXPENDITURES									
8	1) Certificated Salaries		1000-1999	31,104,491.00	19,265,653.00	50,370,144.00	32,861,003.00	19,765,988.00	52,626,991.00	4.5%
9	2) Classified Salaries		2000-2999	35,503,764.00	24,031,071.00	59,534,835.00	39,154,827.00	24,402,285.00	63,557,092.00	6.8%
10	3) Employee Benefits		3000-3999	30,238,986.00	26,206,108.00	56,445,094.00	36,343,657.00	28,197,346.00	64,541,003.00	14.3%
11	4) Books and Supplies		4000-4999	10,085,487.00	9,436,768.00	19,522,255.00	12,641,018.00	13,745,188.00	26,386,206.00	35.2%
12	5) Services and Other Operating Expenditures		5000-5999	32,099,060.00	27,468,968.00	59,568,028.00	33,680,467.00	29,024,901.00	62,705,368.00	5.3%
13	6) Capital Outlay		6000-6999	1,978,888.00	1,774,031.00	3,753,919.00	1,867,902.00	1,462,400.00	3,330,302.00	-11.3%
14	7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	66,172,571.00	573,904.00	66,746,475.00	65,473,760.00	77,402.00	65,551,162.00	-1.8%
15	8) Other Outgo - Transfers of Indirect Costs		7400-7499	(11,870,728.00)	7,598,834.00	(4,271,894.00)	(14,888,016.00)	8,093,999.00	(6,594,017.00)	54.4%
16	9) TOTAL, EXPENDITURES			195,313,479.00	116,355,335.00	311,668,814.00	207,334,618.00	124,769,489.00	332,104,107.00	6.6%
17	C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,520,388.00)	40,886,964.00	35,366,576.00	(15,705,176.00)	(30,101,492.00)	(45,806,668.00)	-229.5%
18	D. OTHER FINANCING SOURCES/USES									
19	1) Interfund Transfers									
20	a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
21	b) Transfers Out		7600-7629	650,095.00	980,735.00	1,630,830.00	907,361.00	980,735.00	1,888,096.00	15.8%
22	2) Other Sources/Uses									
23	a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
24	b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
25	3) Contributions		8980-8999	(5,183,176.00)	5,183,176.00	0.00	(5,138,301.00)	5,138,301.00	0.00	0.0%
26	4) TOTAL, OTHER FINANCING SOURCES/USES			(5,833,271.00)	4,202,441.00	(1,630,830.00)	(6,045,662.00)	4,157,566.00	(1,888,096.00)	15.6%
27	E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,353,659.00)	45,089,405.00	33,735,746.00	(21,750,838.00)	(25,943,928.00)	(47,694,764.00)	-241.4%
28	F. FUND BALANCE, RESERVES									
29	1) Beginning Fund Balance									
30	a) As of July 1 - Unaudited		9791	225,452,459.00	54,266,359.00	279,720,818.00	214,098,800.00	99,357,764.00	313,456,564.00	12.1%

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)			225,452,459.00	54,268,359.00	279,720,818.00	214,098,800.00	99,357,764.00	313,456,564.00	12.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			225,452,459.00	54,268,359.00	279,720,818.00	214,098,800.00	99,357,764.00	313,456,564.00	12.1%
2) Ending Balance, June 30 (E + F1e)			214,098,800.00	99,357,764.00	313,456,564.00	192,347,962.00	73,413,838.00	265,761,800.00	-15.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	99,357,764.00	99,357,764.00	0.00	73,413,838.00	73,413,838.00	-26.1%
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	83,881,303.00	0.00	83,881,303.00	56,363,265.00	0.00	56,363,265.00	-32.8%
ACCESS LCFF / LCAP Priorities	0000	9780	37,518,024.00		37,518,024.00			0.00	
Mandated Costs	0000	9780	7,588,483.00		7,588,483.00			0.00	
COE LCAP Support & Approval	0000	9780	5,602,556.00		5,602,556.00			0.00	
Medical Administrative Activities (MAA)	0000	9780	5,092,051.00		5,092,051.00			0.00	
Reserve for Furniture & Equipment	0000	9780	4,750,000.00		4,750,000.00			0.00	
OCDE ERATE	0000	9780	2,712,944.00		2,712,944.00			0.00	
Reserve for Payment of 2022-23 Supplemental Employee Retirement Incentive	0000	9780	2,281,568.00		2,281,568.00			0.00	
2015-16 One-Time Discretionary	0000	9780	1,207,576.00		1,207,576.00			0.00	
Risk Management Safety & Security	0000	9780	1,038,998.00		1,038,998.00			0.00	
Reserve for Outdated Checks	0000	9780	852,984.00		852,984.00			0.00	
Reserve for Purchase of ITO Program Ambassadors & Purchase/Construction of their Enclosures	0000	9780	610,000.00		610,000.00			0.00	
Various Workshop Programs	0000	9780	592,127.00		592,127.00			0.00	
FIS V-Card District Discretionary	0000	9780	588,467.00		588,467.00			0.00	
GASB 31 Fair Market Value Adjustment	0000	9780	531,887.00		531,887.00			0.00	

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Various Other Designated Programs	0000	9780	492,310.00		492,310.00			0.00	
EISS/SEED Workshops	0000	9780	455,279.00		455,279.00			0.00	
Reserve for Various Security & Safety Projects	0000	9780	405,000.00		405,000.00			0.00	
ITO Rancho Sonado	0000	9780	337,027.00		337,027.00			0.00	
County Board Discretionary	0000	9780	350,000.00		350,000.00			0.00	
Courier Services	0000	9780	304,985.00		304,985.00			0.00	
Special Education Tier III	0000	9780	232,036.00		232,036.00			0.00	
Special Education JPA	0000	9780	166,638.00		166,638.00			0.00	
Instructional Materials Lottery	1100	9780	9,974,555.00		9,974,555.00			0.00	
CTEp (ROP) Instructional Materials Lottery	1100	9780	131,225.00		131,225.00			0.00	
CCPA Instructional Materials Lottery	1100	9780	64,583.00		64,583.00			0.00	
ACCESS LCFF / LCAP Priorities	0000	9780				19,077,312.00		19,077,312.00	
Mandated Costs	0000	9780				7,194,977.00		7,194,977.00	
COE LCAP Support & Approval	0000	9780				6,216,904.00		6,216,904.00	
Medical Administrative Activities (MAA)	0000	9780				5,248,385.00		5,248,385.00	
OCDE ERATE	0000	9780				2,581,482.00		2,581,482.00	
Risk Management Safety & Security	0000	9780				1,037,878.00		1,037,878.00	
Reserve for Outdated Checks	0000	9780				902,984.00		902,984.00	
FIS V-Card Discretionary	0000	9780				848,467.00		848,467.00	
Various Workshop Programs	0000	9780				539,924.00		539,924.00	
Various Other Designated Programs	0000	9780				496,855.00		496,855.00	
County Board Discretionary	0000	9780				350,000.00		350,000.00	
2015-16 One-Time Discretionary	0000	9780				339,576.00		339,576.00	
ITO Rancho Sonado	0000	9780				337,027.00		337,027.00	
Courier Services	0000	9780				205,645.00		205,645.00	
Special Schools Tier III	0000	9780				147,687.00		147,687.00	
Instructional Materials Lottery	1100	9780				10,663,230.00		10,663,230.00	
CTEp (ROP) Instructional Materials Lottery	1100	9780				131,225.00		131,225.00	
CCPA Instructional Materials Lottery	1100	9780				43,707.00		43,707.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	130,147,497.00	0.00	130,147,497.00	135,914,697.00	0.00	135,914,697.00	4.4%
Unassigned/Unappropriated Amount		9790	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)
G. ASSETS								
1) Cash								
a) in County Treasury		9110	0.00	0.00	0.00			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00			
b) in Banks		9120	0.00	0.00	0.00			
c) in Revolving Cash Account		9130	0.00	0.00	0.00			
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00			
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	0.00	0.00	0.00			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	0.00	0.00	0.00			
6) Stores		9320	0.00	0.00	0.00			
7) Prepaid Expenditures		9330	0.00	0.00	0.00			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL, ASSETS			0.00	0.00	0.00			
H. DEFERRED OUTFLOWS OF RESOURCES								
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00			
I. LIABILITIES								
1) Accounts Payable		9500	0.00	0.00	0.00			
2) Due to Grantor Governments		9580	0.00	0.00	0.00			
3) Due to Other Funds		9610	0.00	0.00	0.00			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	0.00	0.00			
6) TOTAL, LIABILITIES			0.00	0.00	0.00			
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00			
K. FUND EQUITY								
Ending Fund Balance, June 30			0.00	0.00	0.00			
(G9 + H2) - (I6 + J2)								
LCFF SOURCES								

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)	
Principal Apportionment									
State Aid - Current Year		8011	24,681,597.00	0.00	24,681,597.00	24,929,129.00	0.00	24,929,129.00	1.0%
Education Protection Account State Aid - Current Year		8012	197,000.00	0.00	197,000.00	199,600.00	0.00	199,600.00	1.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	500,375.00	0.00	500,375.00	493,047.00	0.00	493,047.00	-1.5%
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	109,501,961.00	0.00	109,501,961.00	114,153,790.00	0.00	114,153,790.00	4.2%
Unsecured Roll Taxes		8042	3,307,876.00	0.00	3,307,876.00	3,516,071.00	0.00	3,516,071.00	6.3%
Prior Years' Taxes		8043	3,439,548.00	0.00	3,439,548.00	4,032,181.00	0.00	4,032,181.00	17.2%
Supplemental Taxes		8044	1,954,674.00	0.00	1,954,674.00	1,792,146.00	0.00	1,792,146.00	-8.3%
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	9,291,407.00	0.00	9,291,407.00	10,473,693.00	0.00	10,473,693.00	12.7%
Penalties and Interest from									
Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF									
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			152,874,438.00	0.00	152,874,438.00	159,589,657.00	0.00	159,589,657.00	4.4%
LCFF Transfers									
Unrestricted LCFF Transfers -									
Current Year	0000	8091	(825,520.00)		(825,520.00)	(822,920.00)		(822,920.00)	-0.3%
All Other LCFF Transfers -									
Current Year	All Other	8091	(197,000.00)	0.00	(197,000.00)	(199,600.00)	0.00	(199,600.00)	1.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	967,428.00	0.00	967,428.00	967,428.00	0.00	967,428.00	0.0%
Property Taxes Transfers		8097	(45,894,797.00)	6,405,659.00	(39,219,128.00)	(47,986,978.00)	7,003,295.00	(40,983,683.00)	4.5%

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)	
LCFF/Revenue Limit Transfers - Prior Years		8098	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			107,134,559.00	6,465,659.00	113,600,218.00	111,547,587.00	7,003,295.00	118,550,882.00	4.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,006,434.00	1,006,434.00	0.00	1,005,065.00	1,005,065.00	-0.1%
Special Education Discretionary Grants		8182	0.00	740,816.00	740,816.00	0.00	517,689.00	517,689.00	-30.1%
Child Nutrition Programs		8220	0.00	240,027.00	240,027.00	0.00	237,685.00	237,685.00	-1.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	2,321,921.00	2,321,921.00	0.00	2,410,024.00	2,410,024.00	3.8%
Pass-Through Revenues from									
Federal Sources									
Title I, Part A, Basic	3010	8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		2,440,872.00	2,440,872.00		2,668,457.00	2,668,457.00	9.3%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,295,135.00	1,295,135.00		1,270,947.00	1,270,947.00	-1.9%
Title III, Part A, Immigrant Student Program	4201	8290		161,607.00	161,607.00		161,607.00	161,607.00	0.0%
Title III, Part A, English Learner Program	4203	8290		2,471.00	2,471.00		2,471.00	2,471.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		56,378.00	56,378.00		75,441.00	75,441.00	33.8%
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		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	21,619.00	8,411,536.00	8,433,155.00	0.00	5,750,444.00	5,750,444.00	-31.8%
TOTAL, FEDERAL REVENUE			21,619.00	18,058,555.00	18,080,174.00	0.00	15,290,261.00	15,290,261.00	-15.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/IP Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									

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)	
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	674,952.00	0.00	674,952.00	710,419.00	0.00	20,616.00	-68.1%
Lottery - Unrestricted and Instructional Materials		8560	1,010,060.00	372,072.00	1,382,132.00	712,799.00	296,785.00	1,009,584.00	5.3%
Tax Relief Subventions									-27.0%
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	13,979.00	13,979.00	0.00	13,979.00	13,979.00	0.0%
After School Education and Safety (ASES)	6010	8590		163,449.00	163,449.00		171,766.00	171,766.00	5.1%
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		4,316,514.00	4,316,514.00		3,332,760.00	3,332,760.00	-22.8%
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		1,430,697.00	1,430,697.00		1,190,051.00	1,190,051.00	-16.8%
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	1,592,108.00	81,097,737.00	82,689,845.00	1,433,576.00	18,300,822.00	19,734,398.00	-76.1%
TOTAL, OTHER STATE REVENUE			3,277,120.00	87,459,051.00	90,736,171.00	2,856,794.00	23,326,779.00	26,183,573.00	-71.1%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other		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	3,447,262.00	3,447,262.00	0.00	3,922,471.00	3,922,471.00	13.8%
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	121,532.00	82,000.00	203,532.00	121,393.00	82,000.00	203,393.00	-0.1%
Food Service Sales		8634	150,000.00	750.00	150,750.00	231,917.00	750.00	232,667.00	54.3%
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	1,509,570.00	0.00	1,509,570.00	1,517,021.00	0.00	1,517,021.00	0.5%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	(531,887.00)	0.00	(531,887.00)	New
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	8,720,554.00	37,378,938.00	46,099,492.00	9,367,969.00	41,090,759.00	50,458,728.00	9.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,975,950.00	197,130.00	3,173,080.00	3,014,535.00	194,250.00	3,208,785.00	1.1%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	31,563,197.00	905,479.00	32,468,676.00	29,185,123.00	509,957.00	29,695,080.00	-8.5%
Tuition		8710	33,500,990.00	3,227,088.00	36,728,078.00	33,500,990.00	3,227,088.00	36,728,078.00	0.0%
All Other Transfers In		8781-8783	818,000.00	0.00	818,000.00	818,000.00	0.00	818,000.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		20,387.00	20,387.00		20,387.00	20,387.00	0.0%
SACS Financial Reporting Software					20,387.00			20,387.00	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)	
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			79,359,793.00	45,259,034.00	124,618,827.00	77,225,081.00	49,047,662.00	126,272,723.00	1.3%
TOTAL, REVENUES			189,793,091.00	157,242,299.00	347,035,390.00	191,629,442.00	94,667,997.00	286,297,439.00	-17.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	19,934,090.00	9,634,323.00	29,568,413.00	19,952,569.00	9,957,763.00	29,810,352.00	0.8%
Certificated Pupil Support Salaries		1200	1,130,897.00	2,494,734.00	3,625,631.00	1,190,073.00	2,691,494.00	3,881,567.00	7.1%
Certificated Supervisors' and Administrators' Salaries		1300	9,785,186.00	4,904,402.00	14,689,588.00	11,563,840.00	4,829,390.00	16,393,230.00	11.6%
Other Certificated Salaries		1900	254,318.00	2,232,194.00	2,486,512.00	254,501.00	2,287,341.00	2,541,842.00	2.2%
TOTAL, CERTIFICATED SALARIES			31,104,491.00	19,265,653.00	50,370,144.00	32,861,003.00	19,765,988.00	52,626,991.00	4.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,421,808.00	9,910,134.00	12,331,740.00	2,588,866.00	10,758,000.00	13,346,866.00	8.2%
Classified Support Salaries		2200	1,364,436.00	1,550,748.00	2,915,184.00	1,491,952.00	1,575,590.00	3,067,542.00	5.2%
Classified Supervisors' and Administrators' Salaries		2300	19,797,673.00	8,461,141.00	28,258,814.00	22,594,699.00	7,806,705.00	30,401,404.00	7.6%
Clerical, Technical and Office Salaries		2400	11,720,627.00	4,006,607.00	15,727,234.00	12,279,612.00	4,165,318.00	16,444,930.00	4.6%
Other Classified Salaries		2900	199,422.00	102,441.00	301,863.00	199,668.00	96,652.00	296,350.00	-1.8%
TOTAL, CLASSIFIED SALARIES			35,503,764.00	24,031,071.00	59,534,835.00	39,154,827.00	24,402,265.00	63,557,092.00	6.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,046,404.00	9,673,899.00	14,720,303.00	5,767,883.00	9,984,335.00	15,752,218.00	7.0%
PERS		3201-3202	8,851,920.00	5,633,448.00	14,485,368.00	9,754,201.00	6,530,717.00	16,284,918.00	12.4%
OASDI/Medicare/Alternative		3301-3302	1,104,834.00	756,604.00	1,861,438.00	1,100,537.00	668,793.00	1,769,330.00	-3.3%
Health and Welfare Benefits		3401-3402	11,603,105.00	8,658,405.00	20,261,510.00	15,151,761.00	9,760,569.00	24,912,350.00	23.0%
Unemployment Insurance		3501-3502	355,025.00	225,836.00	580,861.00	357,732.00	219,870.00	577,602.00	-0.6%
Workers' Compensation		3601-3602	1,533,131.00	958,895.00	2,492,026.00	1,547,208.00	946,365.00	2,493,603.00	0.1%
OPEB, Allocated		3701-3702	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)	
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,744,567.00	299,021.00	2,043,588.00	2,664,335.00	56,647.00	2,720,982.00	33.1%
TOTAL, EMPLOYEE BENEFITS			30,238,986.00	26,206,108.00	56,445,094.00	36,343,657.00	28,197,346.00	64,541,003.00	14.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	414,223.00	35,616.00	449,839.00	356,742.00	24,588.00	381,330.00	-15.2%
Books and Other Reference Materials		4200	106,943.00	43,612.00	150,555.00	109,531.00	33,301.00	142,832.00	-5.1%
Materials and Supplies		4300	7,583,314.00	3,578,239.00	11,161,553.00	10,139,245.00	7,677,186.00	17,816,431.00	59.6%
Noncapitalized Equipment		4400	1,733,095.00	5,479,667.00	7,212,672.00	1,769,500.00	5,384,113.00	7,153,613.00	-0.8%
Food		4700	247,982.00	299,632.00	547,614.00	266,000.00	626,000.00	892,000.00	62.9%
TOTAL, BOOKS AND SUPPLIES			10,085,467.00	9,436,766.00	19,522,233.00	12,641,018.00	13,745,188.00	26,386,206.00	35.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	5,272,048.00	11,024,082.00	16,296,131.00	5,800,000.00	13,985,224.00	19,785,224.00	21.4%
Travel and Conferences		5200	1,146,482.00	497,409.00	1,643,891.00	1,305,390.00	871,679.00	2,177,069.00	32.4%
Dues and Memberships		5300	180,164.00	27,423.00	187,587.00	161,541.00	17,473.00	179,014.00	-4.6%
Insurance		5400 - 5450	581,532.00	0.00	581,532.00	581,532.00	0.00	581,532.00	0.0%
Operations and Housekeeping									
Services		5500	1,063,123.00	202,550.00	1,265,673.00	1,076,607.00	203,050.00	1,279,657.00	1.1%
Rentals, Leases, and									
Noncapitalized Improvements		5600	9,941,387.00	807,701.00	10,749,088.00	9,475,256.00	616,501.00	10,091,757.00	-6.1%
Transfers of Direct Costs		5710	(723,654.00)	723,664.00	0.00	(659,864.00)	659,864.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(42,124.00)	0.00	(42,124.00)	35,457.00	0.00	35,457.00	-184.2%
Professional/Consulting Services and									
Operating Expenditures		5800	13,996,828.00	13,781,207.00	27,778,035.00	15,147,465.00	12,493,760.00	27,641,225.00	-0.5%
Communications		5900	703,283.00	404,932.00	1,108,215.00	757,093.00	177,350.00	934,433.00	-15.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,099,060.00	27,468,968.00	59,568,028.00	33,600,467.00	29,024,901.00	62,705,368.00	5.3%
CAPITAL OUTLAY									
Land		6100	986,594.00	1,210,000.00	2,196,594.00	378,162.00	810,000.00	1,188,162.00	-45.9%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,534.00	130,000.00	150,534.00	17,000.00	130,100.00	147,100.00	-2.3%
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	820,240.00	429,031.00	1,249,271.00	1,260,240.00	517,300.00	1,777,540.00	42.3%
Equipment Replacement		6500	152,500.00	5,000.00	157,500.00	212,500.00	5,000.00	217,500.00	38.1%

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)	
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			1,979,868.00	1,774,031.00	3,753,899.00	1,867,902.00	1,462,400.00	3,330,302.00	-11.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	998,202.00	259,032.00	1,257,234.00	0.00	0.00	0.00	-100.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/PT 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							
All Other Transfers		7281-7283	26,471,547.00	0.00	26,471,547.00	24,622,391.00	0.00	24,622,391.00	-7.0%
All Other Transfers Out to All Others		7289	38,702,822.00	314,872.00	39,017,694.00	40,851,369.00	77,402.00	40,928,771.00	4.9%
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)			66,172,571.00	573,904.00	66,746,475.00	65,473,760.00	77,402.00	65,551,162.00	-1.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(7,598,834.00)	7,598,834.00	0.00	(8,093,989.00)	8,093,993.00	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)	
Transfers of Indirect Costs - Interfund		7350	(4,271,894.00)	0.00	(4,271,894.00)	(6,594,017.00)	0.00	(6,594,017.00)	54.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(11,870,728.00)	7,598,834.00	(4,271,894.00)	(14,688,016.00)	8,093,999.00	(6,594,017.00)	54.4%
TOTAL, EXPENDITURES			195,313,479.00	116,355,335.00	311,668,814.00	207,334,618.00	124,769,489.00	332,104,107.00	6.6%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	650,095.00	0.00	650,095.00	907,361.00	0.00	907,361.00	39.6%
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	980,735.00	980,735.00	0.00	980,735.00	980,735.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			650,095.00	980,735.00	1,630,830.00	907,361.00	980,735.00	1,888,096.00	15.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from									
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(6,175,476.00)	6,175,476.00	0.00	(7,039,052.00)	7,039,052.00	0.00	0.0%
Contributions from Restricted Revenues		8990	992,300.00	(992,300.00)	0.00	1,900,751.00	(1,900,751.00)	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(5,183,176.00)	5,183,176.00	0.00	(5,138,301.00)	5,138,301.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(5,833,271.00)	4,202,441.00	(1,630,830.00)	(6,045,662.00)	4,157,566.00	(1,888,096.00)	15.8%
(a - b + c - d + e)									

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	107,134,559.00	6,465,659.00	113,600,218.00	111,547,587.00	7,003,295.00	118,550,882.00	4.4%
2) Federal Revenue		8100-8299	21,619.00	18,058,555.00	18,080,174.00	0.00	15,290,261.00	15,290,261.00	-15.4%
3) Other State Revenue		8300-8599	3,277,120.00	87,459,051.00	90,736,171.00	2,856,794.00	23,326,779.00	26,183,573.00	-71.1%
4) Other Local Revenue		8600-8799	79,359,793.00	45,259,034.00	124,618,827.00	77,225,061.00	49,047,662.00	126,272,723.00	1.3%
5) TOTAL, REVENUES			189,793,091.00	157,242,299.00	347,035,390.00	191,629,442.00	94,667,997.00	286,297,439.00	-17.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		34,628,898.00	31,527,237.00	66,156,135.00	35,791,643.00	34,853,656.00	70,645,299.00	6.8%
2) Instruction - Related Services	2000-2999		44,272,098.00	62,600,709.00	106,872,807.00	54,038,845.00	67,029,122.00	121,065,967.00	13.3%
3) Pupil Services	3000-3999		8,853,287.00	10,472,765.00	19,326,052.00	10,071,648.00	11,611,925.00	21,683,573.00	12.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		27,082,044.00	7,598,834.00	34,680,878.00	28,399,379.00	8,083,998.00	36,493,378.00	5.2%
8) Plant Services	8000-8999		14,304,581.00	3,581,886.00	17,886,467.00	13,561,343.00	3,103,365.00	16,664,728.00	-6.8%
9) Other Outgo	Except 7600-7699		66,172,571.00	573,904.00	66,746,475.00	65,473,760.00	77,402.00	65,551,162.00	-1.8%
10) TOTAL, EXPENDITURES			195,313,479.00	116,355,335.00	311,668,814.00	207,334,618.00	124,769,489.00	332,104,107.00	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			(5,520,388.00)	40,886,964.00	35,366,576.00	(15,705,176.00)	(30,101,492.00)	(45,806,668.00)	-229.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	650,095.00	980,735.00	1,630,830.00	907,361.00	980,735.00	1,888,096.00	15.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,183,176.00)	5,183,176.00	0.00	(5,138,301.00)	5,138,301.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,833,271.00)	4,202,441.00	(1,630,830.00)	(6,045,662.00)	4,157,566.00	(1,888,096.00)	15.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(11,353,659.00)	45,089,405.00	33,735,746.00	(21,750,838.00)	(25,943,926.00)	(47,694,784.00)	-241.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	225,452,459.00	54,268,359.00	279,720,818.00	214,098,800.00	99,357,764.00	313,456,564.00	12.1%

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)			225,452,459.00	54,268,359.00	279,720,818.00	214,098,800.00	99,357,764.00	313,456,564.00	12.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			225,452,459.00	54,268,359.00	279,720,818.00	214,098,800.00	99,357,764.00	313,456,564.00	12.1%
2) Ending Balance, June 30 (E + F1e)			214,098,800.00	99,357,764.00	313,456,564.00	192,347,962.00	73,413,838.00	265,761,800.00	-15.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	99,357,764.00	99,357,764.00	0.00	73,413,838.00	73,413,838.00	-26.1%
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	83,881,303.00	0.00	83,881,303.00	56,363,265.00	0.00	56,363,265.00	-32.8%
ACCESS LCFF / LCAP Priorities	0000	9780	37,518,024.00		37,518,024.00			0.00	
Mandated Costs	0000	9780	7,588,483.00		7,588,483.00			0.00	
COE LCAP Support & Approval	0000	9780	5,602,556.00		5,602,556.00			0.00	
Medical Administrative Activities (MAA)	0000	9780	5,092,051.00		5,092,051.00			0.00	
Reserve for Furniture & Equipment	0000	9780	4,750,000.00		4,750,000.00			0.00	
OCDE ERATE	0000	9780	2,712,944.00		2,712,944.00			0.00	
Reserve for Payment of 2022-23 Supplemental Employee Retirement Incentive	0000	9780	2,281,568.00		2,281,568.00			0.00	
2015-16 One-Time Discretionary	0000	9780	1,207,576.00		1,207,576.00			0.00	
Risk Management Safety & Security	0000	9780	1,038,998.00		1,038,998.00			0.00	
Reserve for Outdated Checks	0000	9780	852,984.00		852,984.00			0.00	
Reserve for Purchase of ITO Program Ambassadors & Purchase/Construction of their Enclosures	0000	9780	610,000.00		610,000.00			0.00	
Various Workshop Programs	0000	9780	592,127.00		592,127.00			0.00	
FIS V-Card District Discretionary	0000	9780	588,467.00		588,467.00			0.00	
GASB 31 Fair Market Value Adjustment	0000	9780	531,887.00		531,887.00			0.00	

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Various Other Designated Programs	0000	9780	492,310.00		492,310.00			0.00	
EISS/SEED Workshops	0000	9780	455,279.00		455,279.00			0.00	
Reserve for Various Security & Safety Projects	0000	9780	405,000.00		405,000.00			0.00	
ITO Rancho Sonado	0000	9780	337,027.00		337,027.00			0.00	
County Board Discretionary	0000	9780	350,000.00		350,000.00			0.00	
Courier Services	0000	9780	304,985.00		304,985.00			0.00	
Special Education Tier III	0000	9780	232,036.00		232,036.00			0.00	
Special Education JPA	0000	9780	166,638.00		166,638.00			0.00	
Instructional Materials Lottery	1100	9780	9,974,555.00		9,974,555.00			0.00	
CTEp (ROP) Instructional Materials Lottery	1100	9780	131,225.00		131,225.00			0.00	
CCPA Instructional Materials Lottery	1100	9780	64,583.00		64,583.00			0.00	
ACCESS LCFF / LCAP Priorities	0000	9780			0.00	19,077,312.00		19,077,312.00	
Mandated Costs	0000	9780			0.00	7,194,977.00		7,194,977.00	
COE LCAP Support & Approval	0000	9780			0.00	6,216,904.00		6,216,904.00	
Medical Administrative Activities (MAA)	0000	9780			0.00	5,248,385.00		5,248,385.00	
OCDE ERATE	0000	9780			0.00	2,581,482.00		2,581,482.00	
Risk Management Safety & Security	0000	9780			0.00	1,037,878.00		1,037,878.00	
Reserve for Outdated Checks	0000	9780			0.00	902,984.00		902,984.00	
FIS V-Card District Discretionary	0000	9780			0.00	848,467.00		848,467.00	
Various Workshop Programs	0000	9780			0.00	539,924.00		539,924.00	
Various Other Designated Programs	0000	9780			0.00	496,855.00		496,855.00	
County Board Discretionary	0000	9780			0.00	350,000.00		350,000.00	
2015-16 One-Time Discretionary	0000	9780			0.00	339,576.00		339,576.00	
ITO Rancho Sonado	0000	9780			0.00	337,027.00		337,027.00	
Courier Services	0000	9780			0.00	205,645.00		205,645.00	
Special Schools Tier III	0000	9780			0.00	147,687.00		147,687.00	
Instructional Materials Lottery	1100	9780			0.00	10,663,230.00		10,663,230.00	
CTEp (ROP) Instructional Materials Lottery	1100	9780			0.00	131,225.00		131,225.00	
CCPA Instructional Materials Lottery	1100	9780			0.00	43,707.00		43,707.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9769	130,147,487.00	0.00	130,147,487.00	135,914,697.00	0.00	135,914,697.00	4.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6266	Educator Effectiveness, FY 2021-22	2,560,928.00	1,539,058.00
6300	Lottery : Instructional Materials	3,040,020.00	3,236,306.00
6371	CalWORKs for ROCP or Adult Education	66,429.00	50,028.00
6500	Special Education	1,517,457.00	1,612,189.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	42,547.00	0.00
6537	Special Ed: Learning Recovery Support	302,786.00	0.00
6546	Mental Health-Related Services	49,161.00	0.00
7085	Learning Communities for School Success Program	171,536.00	51,900.00
7311	Classified School Employee Professional Development Block Grant	125,469.00	102,820.00
7368	SB 117 COVID-19 LEA Response Funds	116,160.00	116,160.00
7425	Expanded Learning Opportunities (ELO) Grant	3,014,729.00	999,664.00
7430	COVID Mitigation for Counties	10,295,473.00	0.00
7810	Other Restricted State	40,845,621.00	28,527,423.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	30,863,377.00	36,149,907.00
9010	Other Restricted Local	6,326,071.00	1,028,385.00
Total, Restricted Balance		99,357,764.00	73,413,838.00

Orange County Department of Education
Multi-Year Financial Projection
General Fund - Combined Unrestricted and Restricted Funds

<u>DESCRIPTION</u>	2020-21 Unaudited Actuals	2021-22 Estimated Actuals Budget	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget
A. REVENUES					
LCFF/Revenue Limit Sources	109,310,208	113,600,219	118,550,882	123,431,895	127,793,157
Federal Revenues	43,659,866	18,080,174	15,290,261	15,290,261	11,987,297
Other State Revenues	27,748,642	90,736,171	26,183,573	27,128,800	27,415,350
Other Local Revenue	54,846,010	87,052,362	88,706,258	87,646,698	90,550,647
Other Transfers	40,012,972	37,566,465	37,566,465	37,566,465	37,566,465
TOTAL REVENUES	275,577,698	347,035,391	286,297,439	291,064,119	295,312,916
B. EXPENDITURES					
Certificated Salaries	48,838,222	50,370,144	52,626,991	55,765,154	59,111,414
Classified Salaries	55,819,243	59,534,835	63,557,092	66,371,062	69,335,528
Employee Benefits	52,919,852	56,445,094	64,541,003	65,281,339	67,388,987
Books and Supplies	7,940,271	19,522,233	26,386,206	26,095,388	27,022,392
Services, Other Oper. Exps	34,318,483	59,568,028	62,705,368	64,127,381	59,205,853
Capital Outlay	3,911,763	3,753,899	3,330,302	3,330,302	3,330,302
Other Outgo	24,182,949	62,474,581	58,957,145	57,604,986	56,644,408
Program Reductions				(11,000,000)	(11,002,632)
TOTAL EXPENDITURES	227,930,784	311,668,814	332,104,107	327,575,612	331,036,252
C. EXCESS (DEFICIENCY)	47,646,914	35,366,577	(45,806,668)	(36,511,493)	(35,723,336)
D. OTHER SOURCES/USES					
Interfund Transfers In - Spec Reserve	0	0	0	0	0
Interfund Transfers In - Other	0	0	0	0	0
Interfund Transfers Out - Child Care Fund	633,171	650,095	907,361	907,361	907,361
Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0
Interfund Trfs Out - State School Bld Fd	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0
Interfund Trfs Out - Other	980,735	980,735	980,735	980,735	980,735

Orange County Department of Education
Multi-Year Financial Projection
General Fund - Combined Unrestricted and Restricted Funds

<u>DESCRIPTION</u>	<u>2020-21</u> <u>Unaudited</u> <u>Actuals</u>	<u>2021-22</u> <u>Estimated Actuals</u> <u>Budget</u>	<u>2022-23</u> <u>Adopted</u> <u>Budget</u>	<u>2023-24</u> <u>Projected</u> <u>Budget</u>	<u>2024-25</u> <u>Projected</u> <u>Budget</u>
<u>D.</u>					
Other Sources - Other	0	0	0	0	0
Contributions to Restricted Programs	0	0	0	0	0
Total Other Sources/Uses	(1,613,906)	(1,630,830)	(1,888,096)	(1,888,096)	(1,888,096)
<u>E.</u> NET INCREASE (DECREASE)	46,033,008	33,735,747	(47,694,764)	(38,399,589)	(37,611,432)
<u>F. FUND BALANCE</u>					
Beginning Balance, July 1,	232,428,280	279,720,818	313,456,566	265,761,802	227,362,213
Audit Adjustments/Restatements	0	0	0	0	0
Net Beginning Balance	232,428,280	279,720,818	313,456,566	265,761,802	227,362,213
Ending Balance, June 30,	<u>278,461,287</u>	<u>313,456,565</u>	<u>265,761,802</u>	<u>227,362,213</u>	<u>189,750,781</u>
<u>Components of Ending Fund Balance</u>					
Revolving Cash	70,000	70,000	70,000	70,000	70,000
Stores	0	0	0	0	0
Legally Restricted	53,008,827	99,357,764	73,413,842	40,449,340	7,580,969
<u>Board Designated</u>					
Designated Amounts	92,164,107	83,881,304	56,363,263	53,873,427	46,999,463
Economic Uncertainties	133,218,354	130,147,497	135,914,697	132,969,445	135,100,348
Undesignated Amounts	(0)	0	(0)	0	(0)

Criteria and Standards Review Summary Explanation if Criteria are Not Met

- 1a Average Daily Attendance (ADA) – County Operations Grant
Projected Average Daily Attendance (ADA) for County Operations Grant is not meeting the historical growth in ADA due to the changes in the student population countywide and because this budget includes a decline in ADA in the future years. We continue to monitor and anticipate making changes if necessary.
- 4a Other Revenues
Projected Other State Revenue is not meeting the standard because we received in 2021-22 the funding in full for the COVID Mitigation for Counties, the entitlements for Multi-Tiered System of School Climate, the Classified School Employee Professional Development, and the funding for K-12 Strong Workforce. These are multi-year entitlements and we are excluding the revenue from the future years. In addition, we are budgeting for one-time COVID relief funding and excluding the revenue in the future years. We will continue to monitor and adjust the projections if necessary.
- 4b Other Expenditures
Projected Other Expenditures for books and supplies and for services have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time expenditures for one-time funding received in prior years.

Supplemental explanations if answered yes:

- S5 Contributions from unrestricted programs to some restricted programs are not meeting the standard due to the proposed funding changes to the childcare program and future years show a decline in funding from the projected Average Daily Attendance (ADA) in our programs which increases contributions. Contributions will continue to be provided for programs that have a cap on indirect so they require a contribution for our new approved state indirect rate. We continue to monitor and anticipate making appropriate reductions if necessary.
- S6 We do not have any new long-term commitments that have been budgeted in subsequent years. The long-term commitment we currently have is the certificates of participation for the Esplanade facility for 8 years. We have no other outstanding liabilities that have not been included in the budget.
- S7a We do not offer retiree benefits except for upon retiring, the retiree is given the opportunity to participate in our health & welfare program by purchasing medical & dental insurance from the COE at a discounted rate. The difference between the market rate and the discounted rate is the implicit factor to our benefit plan and our OPEB liability. We fully funded the total liability amount in Fund 17
- S7b We do have other self-insurance benefits. Fund 67 is set aside for our self-insurance dental plan. Our worker's compensation is funded through a JPA. Both funds have adequate reserves and are monitored regularly.
- S8 Salary and benefit negotiations are still open for all bargaining groups.

Orange County Department of Education
2022-23 Adopted Budget
June 15, 2022

- S9 The proposed Local Control Accountability Plan (LCAP) will be presented to the Board on June 1, 2022 and on the agenda for action on June 15, 2022.
- S10 The 2022-23 Adopted budget for Orange County Department of Education (OCDE) includes the expenditures necessary to implement the LCAP as described in the Local Control and Accountability Plan and Update template, section 3: actions, services and expenditures.

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: Orange County Department of
Education

Signed:

Date: June 01, 2022

Clerk/Secretary of
the County Board

Time: 04:00 PM

(Original signature
required)

Contact person for additional information on the budget reports:

Name: Renee Hendrick

Title: Associate Superintendent,
Administrative Services

Telephone: (714) 966-4061

E-mail: rhendrick@ocde.us

To update our mailing database, please complete the following:

Superintendent's
Name: Dr. Al Mijares

Chief Business
Official's Name: Renee Hendrick

CBO's Title: Associate Superintendent,
Administrative Services

CBO's
Telephone: (714) 966-4061

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

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

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):	421,812	
County Office County Operations Grant ADA Standard Percentage Level:	1.00%	

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

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

Fiscal Year	County Operations Grant Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals		
Third Prior Year (2019-20)	465,274.46	455,969.55	2.00%	Not Met
Second Prior Year (2020-21)	455,856.88	457,335.76	N/A	Met
First Prior Year (2021-22)	456,175.33	421812.0	7.53%	Not Met

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

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

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

Explanation:
(required if NOT met)

Projected Average Daily Attendance (ADA) for County Operations Grant is not meeting the historical growth in ADA due to the changes in the student population countywide and because this budget includes a decline in ADA in the future years. We continue to monitor and anticipate making changes if necessary.

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

Explanation:
(required if NOT met)

Projected Average Daily Attendance (ADA) for County Operations Grant is not meeting the historical growth in ADA due to the changes in the student population countywide and because this budget includes a decline in ADA in the future years. We continue to monitor and anticipate making changes if necessary.

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	Charter School ADA and	Charter School Funded
	Alternative Education Grant ADA	County Program ADA	County Operations Grant ADA	County Program ADA
	(Form A, Lines B1d and C2d)	(Form A, Line B2g)	(Form A, Line B5)	(Form A, Lines C1 and C3f)
Third Prior Year (2019-20)	2,597.28	3,635.27	455,969.55	199.29
Second Prior Year (2020-21)	2,597.28	3,635.27	457,335.76	199.03
First Prior Year (2021-22)	836.00	3,224.00	421,812.00	147.00
Historical Average:	2,010.19	3,498.18	445,039.10	181.77

County Office's County Operated Programs ADA Standard:

Budget Year (2022-23)				
(historical average plus 2%):	2,050.39	3,568.14	453,939.89	185.41
1st Subsequent Year (2023-24)				
(historical average plus 4%):	2,090.59	3,638.11	462,840.67	189.04
2nd Subsequent Year (2024-25)				
(historical average plus 6%):	2,130.80	3,708.07	471,741.45	192.68

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	Charter School ADA	Charter School and Charter School Funded
	Alternative Education Grant ADA	County Program ADA	County Operations Grant ADA	County Program ADA
	(Form A, Lines B1d and C2d)	(Form A, Line B2g)	(Form A, Line B5)	(Form A, Lines C1 and C3f)
Budget Year (2022-23)	842.00	3,216.00	421,812.00	153.00
1st Subsequent Year (2023-24)	849.00	3,250.00	421,865.0	161.00
2nd Subsequent Year (2024-25)	836.00	3,181.00	421,807.0	169.00
Status:	Met	Met	Met	Met

1B-3. Comparison of County Office Projected County Operated Programs ADA to the Standard

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

- 1a. STANDARD MET - Projected ADA for county operated programs has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

2. **CRITERION: LCFF Revenue**

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus its cost-of-living adjustment (COLA) plus or minus one percent.

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

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

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

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

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

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

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

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

Hold Harmless

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

Status: At Target

		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2021-22)	(2022-23)	(2023-24)	(2024-25)
I. LCFF Funding					
a.	COE funded at Target LCFF				
a1.	COE Operations Grant	26,391,488.00	27,238,788.00	27,662,546.00	28,102,713.00
a2.	COE Alternative Education Grant	15,590,508.00	16,742,558.00	17,502,879.00	17,899,514.00
b.	COE funded at Hold Harmless LCFF	N/A	N/A	N/A	N/A

c. Charter Funded County Program

c1. LCFF Entitlement

d. Total LCFF

(Sum of a or b, and c)

2,085,693.00	2,301,529.00	2,693,037.00	2,693,037.00
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44,067,689.00	46,282,875.00	47,858,462.00	48,695,264.00
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II. County Operations Grant

Step 1 - Change in Population

a. ADA (Funded)

(Form A, line B5 and Criterion 1B-2)

b. Prior Year ADA (Funded)

c. Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))

d. Percent Change Due to Population

(Step 1c divided by Step 1b)

421,812.00	421,812.00	421,865.00	421,807.00
	421,812.00	421,812.00	421,865.00
	0.00	53.00	(58.00)
	0.00%	0.01%	-0.01%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding

(Section I-a1 (At Target) or Section I-b (Hold Harmless), prior year column)

b1. COLA percentage (if COE is at target)

b2. COLA amount (proxy for purposes of this criterion)

c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))

d. Percent Change Due to Funding Level

(Step 2c divided by Step 2a)

26,391,488.00	27,238,788.00	27,662,546.00
5.3%	3.6%	3.6%
1,406,666.31	983,320.25	1,006,916.67
1,406,666.31	983,320.25	1,006,916.67
5.33%	3.61%	3.64%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level

(Step 1d plus Step 2d)

b. LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))

c. Weighted Percent change

(Step 3a x Step 3b)

5.33%	3.62%	3.63%
58.85%	57.80%	57.71%
3.14%	2.09%	2.09%

III. Alternative Education Grant

Prior Year

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

Step 1 - Change in Population

(2021-22)

(2022-23)

(2023-24)

(2024-25)

a. ADA (Funded) (Form A, lines

B1d, C2d, and Criterion 1B-2)

b. Prior Year ADA (Funded)

c. Difference (Step 1a minus Step 1b)

d. Percent Change Due to Population

(Step 1c divided by Step 1b)

836.00	842.00	849.00	836.00
	836.00	842.00	849.00
	6.00	7.00	(13.00)
	0.72%	0.83%	-1.53%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding

(Section I-a2 (At Target) or Section I-b (Hold Harmless), prior year column)

15,590,508.00	16,742,558.00	17,502,879.00
---------------	---------------	---------------

b1.	COLA percentage (if COE is at target) (Section II-Step 2b1)	5.33%	3.61%	3.64%
b2.	COLA amount (proxy for purposes of this criterion)	830,974.08	604,406.34	637,104.80
c.	Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	830,974.08	604,406.34	637,104.80
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	5.33%	3.61%	3.64%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	6.05%	4.44%	2.11%
b.	LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	36.17%	36.57%	36.76%
c.	Weighted Percent change (Step 3a x Step 3b)	2.19%	1.62%	0.78%

IV. Charter Funded County Program

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Step 1 - Change in Population				
a.	ADA (Funded) (Form A, line C3f)	147.00	153.0	161.00
b.	Prior Year ADA (Funded)		147.00	153.00
c.	Difference (Step 1a minus Step 1b)		6.00	8.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		4.08%	5.23%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-c1, prior year column)	2,085,693.00	2,301,529.00	2,693,037.00
b1.	COLA percentage	5.33%	3.61%	3.64%
b2.	COLA amount (proxy for purposes of this criterion)	111,167.44	83,085.20	98,026.55
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	5.33%	3.61%	3.64%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2c)	9.41%	8.84%	8.61%
b.	LCFF Percent allocation (Section I-c1 divided by Section I-d)	4.97%	5.63%	5.53%
c.	Weighted Percent change (Step 3a x Step 3b)	0.47%	0.50%	0.48%

V. Weighted Change

Total Change		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
a.	Total weighted percent change (Step 3c in sections II, III and IV)	5.79%	4.22%	3.34%

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

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

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

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

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Projected local property taxes (Form 01, Objects 8021 - 8089)	127,995,841.00	134,460,928.00	141,413,880.00	148,546,817.00
Excess Property Tax/Minimum State Aid Standard				
(Percent change over previous year, plus/minus 1%):		4.05% to 6.05%	4.17% to 6.17%	4.04% to 6.04%

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	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	152,874,438.00	159,589,657.00	166,957,700.00	174,111,213.00
County Office's Projected Change in LCFF Revenue:		4.39%	4.62%	4.28%
Standard:		4.05% to 6.05%	4.17% to 6.17%	4.04% to 6.04%
Status:		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 MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation
(required if NOT met)

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	1st Subsequent Year	2nd Subsequent Year
-------------	---------------------	---------------------

	(2022-23)	(2023-24)	(2024-25)
1. County Office's Change in Funding Level			
(Criterion 2C):	4.39%	4.62%	4.28%
2. County Office's Salaries and Benefits Standard			
(Line 1, plus/minus 5%):	-0.61% to 9.39%	-0.38% to 9.62%	-0.72% to 9.28%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Percent Change Over Previous Year	Status
	(Form MYP, Lines B1-B3)		
First Prior Year (2021-22)	166,350,073.00		
Budget Year (2022-23)	180,725,086.00	8.64%	Met
1st Subsequent Year (2023-24)	187,417,555.00	3.70%	Met
2nd Subsequent Year (2024-25)	195,835,929.00	4.49%	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 MET - Ratio of total salaries and benefits to total expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. County Office's Change in Funding Level			

(Criterion 2C):	4.39%	4.62%	4.28%
2. County Office's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-5.61% to 14.39%	-5.38% to 14.62%	-5.72% to 14.28%
3. County Office's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-0.61% to 9.39%	-0.38% to 9.62%	-0.72% to 9.28%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2021-22)	18,080,174.00		
Budget Year (2022-23)	15,290,261.00	-15.43%	Yes
1st Subsequent Year (2023-24)	15,290,261.00	0.00%	No
2nd Subsequent Year (2024-25)	11,987,297.00	-21.60%	Yes

Explanation:
(required if Yes)

Projected Federal Revenue is not meeting the standard because we are budgeting for one-time COVID relief funding and excluding the revenue in the future years. We will continue to monitor and adjust the projections if necessary.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2021-22)	90,736,171.00		
Budget Year (2022-23)	26,183,573.00	-71.14%	Yes
1st Subsequent Year (2023-24)	27,128,800.00	3.61%	No
2nd Subsequent Year (2024-25)	27,415,350.00	1.06%	No

Explanation:
(required if Yes)

Projected Other State Revenue is not meeting the standard because we received in 2021-22 the funding in full for the COVID Mitigation for Counties, the entitlements for Multi-Tiered System of School Climate, the Classified School Employee Professional Development, and the funding for K-12 Strong Workforce. These are multi-year entitlements and we are excluding the revenue from the future years. In addition, we are budgeting for one-time COVID relief funding and excluding the revenue in the future years. We will continue to monitor and adjust the projections if necessary.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2021-22)	124,618,827.00		
Budget Year (2022-23)	126,272,723.00	1.33%	No
1st Subsequent Year (2023-24)	125,213,163.00	-0.84%	Yes
2nd Subsequent Year (2024-25)	128,117,112.00	2.32%	No

Explanation:
(required if Yes)

Other Local Revenue is not meeting the standard because we are budgeting for an increase in the bill back program for Special Education contracts and budgeting for new contracts.

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

First Prior Year (2021-22)	19,522,233.00		
Budget Year (2022-23)	26,385,206.00	35.16%	Yes
1st Subsequent Year (2023-24)	26,095,388.00	-1.10%	Yes
2nd Subsequent Year (2024-25)	27,022,392.00	3.55%	No

Explanation:

(required if Yes)

Projected Books and Supplies have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time expenditures from one-time funding received in prior years.

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

First Prior Year (2021-22)	59,568,028.00		
Budget Year (2022-23)	62,705,368.00	5.27%	No
1st Subsequent Year (2023-24)	53,127,381.00	-15.27%	Yes
2nd Subsequent Year (2024-25)	48,203,221.00	-9.27%	Yes

Explanation:

"(required if Yes)"

Projected Services and Other Expenditures have changed by more than the historical amount because the programs are reducing this account due to our non-deficit spending requirements. In addition, we are budgeting for one-time COVID relief funding expenditures and for one-time expenditures for funding received in prior years. We will continue to monitor and anticipate making additional program reductions if necessary.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change	
		Over Previous Year	Status

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

First Prior Year (2021-22)	233,435,172.00		
Budget Year (2022-23)	167,746,557.00	-28.14%	Not Met
1st Subsequent Year (2023-24)	167,632,224.00	-0.07%	Met
2nd Subsequent Year (2024-25)	167,519,759.00	-0.07%	Met

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

First Prior Year (2021-22)	79,090,261.00		
Budget Year (2022-23)	89,091,574.00	12.65%	Met
1st Subsequent Year (2023-24)	79,222,769.00	-11.08%	Not Met
2nd Subsequent Year (2024-25)	75,225,613.00	-5.05%	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)

Projected Federal Revenue is not meeting the standard because we are budgeting for one-time COVID relief funding and excluding the revenue in the future years. We will continue to monitor and adjust the projections if necessary.

Explanation:

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

Projected Other State Revenue is not meeting the standard because we received in 2021-22 the funding in full for the COVID Mitigation for Counties, the entitlements for Multi-Tiered System of School Climate, the Classified School Employee Professional Development, and the funding for K-12 Strong Workforce. These are multi-year entitlements and we are excluding the revenue from the future years. In addition, we are budgeting for one-time COVID relief funding and excluding the revenue in the future years. We will continue to monitor and adjust the projections if necessary.

Explanation:

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

Other Local Revenue is not meeting the standard because we are budgeting for an increase in the bill back program for Special Education contracts and budgeting for new contracts.

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)

Projected Books and Supplies have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time expenditures from one-time funding received in prior years.

Explanation:

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

Projected Services and Other Expenditures have changed by more than the historical amount because the programs are reducing this account due to our non-deficit spending requirements. In addition, we are budgeting for one-time COVID relief funding expenditures and for one-time expenditures for funding received in prior years. We will continue to monitor and anticipate making additional program reductions if necessary.

5.

CRITERION: Facilities Maintenance

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

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

"NOTE:"

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

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

Budgeted			
Unrestricted			
Expenditures			
and Other Financing			
Uses	3% Required	Budgeted Contribution	

	(Form 01, Resources 0000-1999, Objects 1000-7999)	Minimum Contribution (Unrestricted Budget times 3%)	to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	208,241,979.00	6,247,259.37	6,247,265.00	Met

* 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:

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

6. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data
are extracted or
calculated.

	Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	124,496,074.87	140,784,218.43	152,067,453.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(1,087,018.29)	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	123,409,056.58	140,784,218.43	152,067,453.00
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	231,839,098.00	229,544,689.75	313,299,644.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540, 6546, objects 7211-7213, 7221-7223)	47,379,975.97	47,676,005.64	52,645,268.00
c. Total Expenditures and Other Financing Uses			

(Line 2a plus Line 2b)	279,219,073.97	277,220,695.39	365,944,912.00
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	44.20%	50.80%	41.60%

County Office's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

14.70%	16.90%	13.90%
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¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve

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

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

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	35,623,021.01	138,202,779.34	N/A	Met
Second Prior Year (2020-21)	38,388,486.60	138,043,612.86	N/A	Met
First Prior Year (2021-22)	(11,353,659.00)	195,963,574.00	5.79%	Met
Budget Year (2022-23) (Information only)	(21,750,838.00)	208,241,979.00		

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

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

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

Explanation:

(required if NOT met)

7. CRITERION: Fund Balance

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

Percentage Level ¹	County Office Total Expenditures and Other Financing Uses ²
1.7%	0 to \$6,637,999

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

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

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

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through

(Criterion 7A2b) if Criterion 7A, Line 1 is No:

333,992,203.00

County Office's Fund Balance Standard Percentage Level:

0.70%

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

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

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

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

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

Yes

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

a. Enter the name(s) of the SELPA(s): North Orange County SELPA (MM)

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540, 6546, objects 7211-7213, 7221-7223):

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

48,680,243.00	48,680,243.00	48,680,243.00
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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 ¹		Beginning Fund Balance	Status
	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2019-20)	14,817,628.00	151,440,953.33	N/A	Met
Second Prior Year (2020-21)	175,270,296.00	187,063,974.34	N/A	Met
First Prior Year (2021-22)	211,935,862.00	225,452,459.00	N/A	Met
Budget Year (2022-23) (Information only)	214098800.0			

¹ 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 reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

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

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

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

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(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:	333,992,203.00	329,463,708.00	332,924,347.00
County Office's Reserve Standard Percentage Level:	2.00%	2.00%	2.00%

8A. Calculating the County Office's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	333,992,203.00	329,463,708.00	332,924,347.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	48,680,243.00	48,680,243.00	48,680,243.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	333,992,203.00	329,463,708.00	332,924,347.00
4. Reserve Standard Percentage Level	2.00%	2.00%	2.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	6,679,844.06	6,589,274.16	6,658,486.94
6. Reserve Standard - by Amount (From percentage level chart above)	2,240,000.00	2,240,000.00	2,240,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	6,679,844.06	6,589,274.16	6,658,486.94

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

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

All other data are extracted or calculated.

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	135,914,697.00	132,914,329.00	134,640,209.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	22,030,390.00	22,030,390.00	22,030,390.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	157,945,087.00	154,944,719.00	156,670,599.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	47.29%	47.03%	47.06%
County Office's Reserve Standard (Section 8A, Line 7):	6,679,844.06	6,589,274.16	6,658,486.94
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
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2021-22)	(6,175,476.00)			
Budget Year (2022-23)	(7,039,052.00)	863,576.00	14.0%	Not Met
1st Subsequent Year (2023-24)	(7,192,751.00)	153,699.00	2.2%	Met
2nd Subsequent Year (2024-25)	(6,936,123.00)	(256,628.00)	(3.6%)	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2021-22)	1,630,830.00			
Budget Year (2022-23)	1,888,096.00	257,266.00	15.8%	Not Met
1st Subsequent Year (2023-24)	1,888,096.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	1,888,096.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the county school service fund operational budget?			No	

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

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

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

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

Explanation:

(required if NOT met)

Contributions from unrestricted programs to some restricted programs have changed by more than the historical amount because we have many programs that have a cap on indirect so they require a contribution for our approved state indirect rate. We continue to monitor and anticipate making appropriate reductions if necessary.

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

Projected transfers out have changed by more than the standard amount due to the projected changes in funding for the Childcare program.

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Leases	0	01/Various	01/56xx/Various	0
Certificates of Participation	8	01/8615	01/56/734x	8,715,000
General Obligation Bonds				
Supp Early Retirement Program	0	01/Various	01/12/Various	0
State School Building Loans				0
Compensated Absences	1	01/12/Various	01/12/Various	0

SACS Financial Reporting Software

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

TOTAL:				8,715,000

	Prior Year (2021-22) Annual Payment (P & I)	Budget Year (2022-23) Annual Payment (P & I)	1st Subsequent Year (2023-24) Annual Payment (P & I)	2nd Subsequent Year (2024-25) Annual Payment (P & I)
Type of Commitment (continued)				
Leases				
Certificates of Participation	1,375,906	1,374,666	1,372,574	1,374,630
General Obligation Bonds				
Supp Early Retirement Program	1,466,571	0	0	0
State School Building Loans				
Compensated Absences	702,885	702,885		
Other Long-term Commitments (continued):				
Total Annual Payments:	3,545,362	2,077,551	1,372,574	1,374,630
	Has total annual payment increased over prior year (2021-22)?	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(required if Yes to increase
in total annual payments)

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

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

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

No

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

Explanation:

(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the county office's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

Upon retirement, retirees are given the opportunity to participate in our health & welfare program by purchasing medical & dental insurance from the COE at a discounted rate. The difference between the market rate and the discounted rate is the implicit factor to our benefit plan and our OPEB liability. We fully funded the total amount in fund 17.

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

Actuarial

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

Self-Insurance Fund

Government Fund

0

4274297

4. OPEB Liabilities

a. Total OPEB liability

3,378,650.00

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

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

3,378,650.00

d. Is total OPEB liability based on the county office's estimate

Actuarial

or an actuarial valuation?

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

Jun 30, 2021

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement			
Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	221,625.00	192,260.00	188,948.00
d. Number of retirees receiving OPEB benefits	51.00	51.00	51.00

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)"

Yes

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:

We do have other self-insurance benefits. Fund 67 is set aside for our self-insurance dental plan. Our worker's compensation is funded through a JPA. Both funds have adequate reserves and are monitored regularly.

3. Self-Insurance Liabilities

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

230,174.00

0.00

4. Self-Insurance Contributions

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

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

2,207,885.00

2,207,885.00

2,207,885.00

0.00

0.00

0.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	255.30	248.30	248.30	248.30

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

Salary and benefit negotiations are still open for all bargaining groups

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

383817

6. Amount included for any tentative salary schedule increases

0

0

0

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

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

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

No	No	No
5411710	5411710	5411710
95.0%	95.0%	95.0%
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

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

Yes	No	No
480233	486926	493711
1.4%	1.4%	1.4%

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

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

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

Yes	No	No
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)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of classified (non-management) FTE positions	507.5	500.0	500.0	500.0

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

Salary and benefit negotiations are still open for all bargaining groups.

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

400700

6. Amount included for any tentative salary schedule increases

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
0	0	0

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

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
No	No	No
10117381	10117381	10117381
97.8%	97.8%	97.8%
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

Classified (Non-management) Step and Column Adjustments

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	No	No
259244	261836	264455
1.0%	1.0%	1.0%

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

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(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)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	397.4	404.6	404.6	404.6

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

Salary and benefit negotiations are still open for all bargaining groups.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

635702

4. Amount included for any tentative salary schedule increases

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

0	0	0
---	---	---

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

No	No	No
10650167	10650167	10650167
95.0%	95.0%	95.0%
0.0%	0.0%	0.0%

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?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Yes	No	No
419056	423247	427479
1.0%	1.0%	1.0%

Management/Supervisor/Confidential

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

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

No	No	No

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 15, 2022

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

No

No

No

No

No

A7. Does the county office have any reports that indicate fiscal distress?

(If Yes, provide copies to CDE)

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

No

No

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

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	251.13	259.00	259.00	259.00	259.00	259.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]	559.89	577.00	577.00	583.00	583.00	583.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	811.02	836.00	836.00	842.00	842.00	842.00
2. District Funded County Program ADA						
a. County Community Schools	2,904.00	3,053.00	2,904.00	2,896.00	2,896.00	2,896.00
b. Special Education-Special Day Class	289.00	289.00	289.00	289.00	289.00	289.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year	31.00	31.00	31.00	31.00	31.00	31.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	3,224.00	3,373.00	3,224.00	3,216.00	3,216.00	3,216.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	4,035.02	4,209.00	4,060.00	4,058.00	4,058.00	4,058.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	416,614.00	421,812.00	421,812.00	421,812.00	421,812.00	421,812.00
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools	147.00	149.00	147.00	153.00	153.00	153.00
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	147.00	149.00	147.00	153.00	153.00	153.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	147.00	149.00	147.00	153.00	153.00	153.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 08, or 62 (Sum of Lines C4 and C8)	147.00	149.00	147.00	153.00	153.00	153.00

Form 01
General Fund
Subfund 0101

	2021-22 Estimated Actuals Budget	2022-23 Adopted Budget
Revenues	347,035,390	286,297,439
Expenditures	311,668,814	332,104,107
Excess / (Deficit)	35,366,576	(45,806,668)
Beginning Balance (July 1)	279,720,818	313,456,564
Transfers / Other Audit Adjustments	(1,630,830)	(1,888,096)
Reserves / Ending Balance June 30	313,456,564	285,761,800

Form 10
Special Education Pass-Through Fund
Subfund 1010

	2021-22 Estimated Actuals Budget	2022-23 Adopted Budget
	54,060,630	51,148,029
	52,678,688	48,713,662
	1,381,942	2,434,367
	9,351,775	10,733,717
	10,733,717	13,168,084

Form 12
Child Development Fund
Subfund 1212

	2021-22 Estimated Actuals Budget	2022-23 Adopted Budget
	50,826,293	76,077,286
	51,700,747	76,992,415
	(874,454)	(915,129)
	232,127	7,768
	650,095	907,361
	7,768	-

Form 14
Deferred Maintenance Fund
Subfund 1414

	2021-22 Estimated Actuals Budget	2022-23 Adopted Budget
	1,152,278	1,092,960
	1,606,000	5,517,000
	(453,722)	(4,424,040)
	30,833,149	31,360,162
	980,735	980,735
	31,360,162	27,916,857

Form 17
Special Reserve Fund
Subfund 1717

	2021-22 Estimated Actuals Budget	2022-23 Adopted Budget
Revenues	110,429	57,969
Expenditures	-	-
Excess / (Deficit)	110,429	57,969
Beginning Balance (July 1)	26,136,289	26,246,718
Transfers / Other Audit Adjustments	-	-
Reserves / Ending Balance June 30	26,246,718	26,304,687

Form 30
State School Building Fund
Subfund 3033

	2021-22 Estimated Actuals Budget	2022-23 Adopted Budget
	-	-
	-	-
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Form 35
School Facilities Fund
Subfund 3535

	2021-22 Estimated Actuals Budget	2022-23 Adopted Budget
	14,359	(7,632)
	4,559,034	3,607
	(4,544,675)	(11,239)
	4,555,914	11,239
	-	-
	11,239	-

Form 40
Capital Outlay Fund (Esplanade)
Subfund 4040

	2021-22 Estimated Actuals Budget	2022-23 Adopted Budget
	2,439,210	2,421,535
	1,267,357	1,284,915
	1,171,853	1,136,620
	2,331,174	2,127,101
	(1,375,926)	(1,374,666)
	2,127,101	1,889,055

Form 56
Debt Service Fund (Esplanade)
Subfund 5656

	2021-22 Estimated Actuals Budget	2022-23 Adopted Budget
Revenues	2,591	1,312
Expenditures	1,375,906	1,374,666
Excess / (Deficit)	(1,373,315)	(1,373,354)
Beginning Balance (July 1)	1,258,021	1,260,632
Transfers / Other Audit Adjustments	1,375,926	1,374,666
Reserves / Ending Balance June 30	1,260,632	1,261,944

Form 67
Dental Self-Insurance Fund
Subfund 6769

	2021-22 Estimated Actuals Budget	2022-23 Adopted Budget
	2,055,458	2,042,102
	1,379,000	1,379,000
	676,458	663,102
	6,611,696	7,288,154
	7,288,154	7,951,256

TOTAL ALL FUNDS

	2021-22 Estimated Actuals Budget	2022-23 Adopted Budget
	457,696,638	419,131,000
	426,235,546	467,369,372
	31,461,092	(48,238,372)
	361,030,963	392,492,055
	392,492,055	344,253,683

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	39,219,128.00	40,983,683.00	4.5%
2) Federal Revenue		8100-8299	9,210,806.00	7,668,538.00	-16.7%
3) Other State Revenue		8300-8599	5,593,309.00	2,474,551.00	-55.8%
4) Other Local Revenue		8600-8799	37,387.00	21,257.00	-43.1%
5) TOTAL, REVENUES			54,060,630.00	51,148,029.00	-5.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	52,678,688.00	48,713,662.00	-7.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			52,678,688.00	48,713,662.00	-7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,381,942.00	2,434,367.00	76.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,381,942.00	2,434,367.00	76.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,351,775.00	10,733,717.00	14.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,351,775.00	10,733,717.00	14.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,351,775.00	10,733,717.00	14.8%
2) Ending Balance, June 30 (E + F1e)			10,733,717.00	13,168,084.00	22.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,717,402.00	13,168,084.00	22.9%
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	16,315.00	0.00	-100.0%
GASB 31 Fair Market Value Adjustment	0000	9780	16,315.00		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	39,219,128.00	40,983,683.00	4.5%
TOTAL, LCFF SOURCES			39,219,128.00	40,983,683.00	4.5%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	9,210,806.00	7,668,538.00	-16.7%
TOTAL, FEDERAL REVENUE			9,210,806.00	7,668,538.00	-16.7%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from					
State Sources		8587	5,593,309.00	2,474,551.00	-55.8%
TOTAL, OTHER STATE REVENUE			5,593,309.00	2,474,551.00	-55.8%
OTHER LOCAL REVENUE					
Interest		8660	37,387.00	37,572.00	0.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(16,315.00)	New
Other Local Revenue					
Pass-Through Revenues From					
Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			37,387.00	21,257.00	-43.1%
TOTAL, REVENUES			54,060,630.00	51,148,029.00	-5.4%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	14,228,782.00	9,162,768.00	-35.6%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	38,416,486.00	39,517,475.00	2.9%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	33,420.00	33,419.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			52,678,688.00	48,713,662.00	-7.5%
TOTAL, EXPENDITURES			52,678,688.00	48,713,662.00	-7.5%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	39,219,128.00	40,983,683.00	4.5%
2) Federal Revenue		8100-8299	9,210,806.00	7,668,538.00	-16.7%
3) Other State Revenue		8300-8599	5,593,309.00	2,474,551.00	-55.8%
4) Other Local Revenue		8600-8799	37,387.00	21,257.00	-43.1%
5) TOTAL, REVENUES			54,060,630.00	51,148,029.00	-5.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	52,678,688.00	48,713,662.00	-7.5%
10) TOTAL, EXPENDITURES			52,678,688.00	48,713,662.00	-7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,381,942.00	2,434,367.00	76.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,381,942.00	2,434,367.00	76.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,351,775.00	10,733,717.00	14.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,351,775.00	10,733,717.00	14.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,351,775.00	10,733,717.00	14.8%
2) Ending Balance, June 30 (E + F1e)			10,733,717.00	13,168,084.00	22.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,717,402.00	13,168,084.00	22.9%
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	15,315.00	0.00	-100.0%
GASB 31 Fair Market Value Adjustment	0000	9780	16,315.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6500	Special Education	8,646,082.00	10,116,443.00
6512	Special Ed: Mental Health Services	258,150.00	192,640.00
6546	Mental Health-Related Services	1,813,170.00	2,859,001.00
Total, Restricted Balance		10,717,402.00	13,168,084.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	26,636,838.00	37,572,544.00	41.1%
3) Other State Revenue		8300-8599	24,097,685.00	38,420,740.00	59.4%
4) Other Local Revenue		8600-8799	91,770.00	84,002.00	-8.5%
5) TOTAL, REVENUES			50,826,293.00	76,077,286.00	49.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	61,010.00	152,586.00	150.1%
2) Classified Salaries		2000-2999	3,148,742.00	3,633,452.00	15.4%
3) Employee Benefits		3000-3999	1,657,184.00	2,252,501.00	35.9%
4) Books and Supplies		4000-4999	189,973.00	667,816.00	251.5%
5) Services and Other Operating Expenditures		5000-5999	42,371,944.00	63,692,043.00	50.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,271,894.00	6,594,017.00	54.4%
9) TOTAL, EXPENDITURES			51,700,747.00	76,992,415.00	48.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(874,454.00)	(915,129.00)	4.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	650,095.00	907,361.00	39.6%
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			650,095.00	907,361.00	39.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(224,359.00)	(7,768.00)	-96.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	232,127.00	7,768.00	-96.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			232,127.00	7,768.00	-96.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			232,127.00	7,768.00	-96.7%
2) Ending Balance, June 30 (E + F1e)			7,768.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,768.00	0.00	-100.0%
GASB 31 Fair Market Value Adjustment	0000	9780	7,768.00		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Government's		9580	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	26,636,838.00	37,572,544.00	41.1%
TOTAL, FEDERAL REVENUE			26,636,838.00	37,572,544.00	41.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from					
State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	24,097,685.00	38,420,740.00	59.4%
TOTAL, OTHER STATE REVENUE			24,097,685.00	38,420,740.00	59.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	85,520.00	85,520.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(7,768.00)	New
Fees and Contracts					
Child Development Parent Fees		8673	6,250.00	6,250.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			91,770.00	84,002.00	-8.5%
TOTAL, REVENUES			50,826,293.00	76,077,286.00	49.7%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	60,950.00	152,526.00	150.2%
Other Certificated Salaries		1900	60.00	60.00	0.0%
TOTAL, CERTIFICATED SALARIES			61,010.00	152,586.00	150.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,365,533.00	1,680,013.00	23.0%
Clerical, Technical and Office Salaries		2400	1,773,493.00	1,943,763.00	9.6%
Other Classified Salaries		2900	9,716.00	9,656.00	-0.6%
TOTAL, CLASSIFIED SALARIES			3,148,742.00	3,633,452.00	15.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	28,808.00	49,002.00	70.1%
PERS		3201-3202	823,397.00	939,349.00	14.1%
OASDI/Medicare/Alternative		3301-3302	54,142.00	55,691.00	2.9%
Health and Welfare Benefits		3401-3402	646,740.00	1,101,692.00	70.3%
Unemployment Insurance		3501-3502	18,404.00	18,929.00	2.9%
Workers' Compensation		3601-3602	79,134.00	81,401.00	2.9%
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	6,559.00	6,437.00	-1.9%
TOTAL, EMPLOYEE BENEFITS			1,657,184.00	2,252,501.00	35.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,217.00	2,217.00	0.0%
Materials and Supplies		4300	184,806.00	665,599.00	260.2%
Noncapitalized Equipment		4400	2,950.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			189,973.00	667,816.00	251.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	16,941.00	11,768.00	-30.5%
Dues and Memberships		5300	950.00	800.00	-15.8%
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	54,800.00	54,800.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	42,124.00	(35,457.00)	-184.2%
Professional/Consulting Services and					
Operating Expenditures		5800	42,254,752.00	63,657,755.00	50.7%
Communications		5900	2,377.00	2,377.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,371,944.00	63,692,043.00	50.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	4,271,894.00	6,594,017.00	54.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,271,894.00	6,594,017.00	54.4%
TOTAL, EXPENDITURES			51,700,747.00	76,992,415.00	48.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	650,095.00	907,361.00	39.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			650,095.00	907,361.00	39.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			650,095.00	907,361.00	39.6%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	26,636,838.00	37,572,544.00	41.1%
3) Other State Revenue		8300-8599	24,097,685.00	38,420,740.00	59.4%
4) Other Local Revenue		8600-8799	91,770.00	84,002.00	-8.5%
5) TOTAL, REVENUES			50,826,293.00	76,077,286.00	49.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		40,213,522.00	62,050,068.00	54.3%
2) Instruction - Related Services	2000-2999		7,160,531.00	8,293,530.00	15.8%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4599		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		4,271,894.00	6,594,017.00	54.4%
8) Plant Services	8000-8999		54,800.00	54,800.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			51,700,747.00	76,992,415.00	48.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(874,454.00)	(915,129.00)	4.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	650,095.00	907,361.00	39.6%
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			650,095.00	907,361.00	39.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(224,359.00)	(7,768.00)	-96.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	232,127.00	7,768.00	-96.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			232,127.00	7,768.00	-96.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			232,127.00	7,768.00	-96.7%
2) Ending Balance, June 30 (E + F1e)			7,768.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,768.00	0.00	-100.0%
GASB 31 Fair Market Value Adjustment	0000	9780	7,768.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,022,520.00	1,022,520.00	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	129,758.00	70,440.00	-45.7%
5) TOTAL, REVENUES			1,152,278.00	1,092,960.00	-5.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	15,000.00	10,000.00	-33.3%
5) Services and Other Operating Expenditures		5000-5999	1,141,000.00	2,107,000.00	84.7%
6) Capital Outlay		6000-6999	450,000.00	3,400,000.00	655.6%
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			1,606,000.00	5,517,000.00	243.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(453,722.00)	(4,424,040.00)	875.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	980,735.00	980,735.00	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			980,735.00	980,735.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			527,013.00	(3,443,305.00)	-753.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,833,149.00	31,360,162.00	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,833,149.00	31,360,162.00	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,833,149.00	31,360,162.00	1.7%
2) Ending Balance, June 30 (E + F1e)			31,360,162.00	27,916,857.00	-11.0%
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	24,101,157.00	21,495,979.00	-10.8%
d) Assigned					
Other Assignments		9780	7,259,005.00	6,420,878.00	-11.5%
Deferred Maintenance	0000	9780	7,199,047.00		
GASB 31 Fair Market Value Adjustment	0000	9780	59,958.00		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,022,520.00	1,022,520.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,022,520.00	1,022,520.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	129,758.00	130,398.00	0.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(59,958.00)	New
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			129,758.00	70,440.00	-45.7%
TOTAL, REVENUES			1,152,278.00	1,092,960.00	-5.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	15,000.00	10,000.00	-33.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,000.00	10,000.00	-33.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	625,000.00	1,681,000.00	169.0%
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	516,000.00	426,000.00	-17.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,141,000.00	2,107,000.00	84.7%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	450,000.00	3,400,000.00	655.6%
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			450,000.00	3,400,000.00	655.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,606,000.00	5,517,000.00	243.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	980,735.00	980,735.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			980,735.00	980,735.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			980,735.00	980,735.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,022,520.00	1,022,520.00	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	129,758.00	70,440.00	-45.7%
5) TOTAL, REVENUES			1,152,278.00	1,092,960.00	-5.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,606,000.00	5,517,000.00	243.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,606,000.00	5,517,000.00	243.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(453,722.00)	(4,424,040.00)	875.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	980,735.00	980,735.00	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			980,735.00	980,735.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			527,013.00	(3,443,305.00)	-753.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,833,149.00	31,360,162.00	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,833,149.00	31,360,162.00	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,833,149.00	31,360,162.00	1.7%
2) Ending Balance, June 30 (E + F1e)			31,360,162.00	27,916,857.00	-11.0%
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	24,101,157.00	21,495,979.00	-10.8%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,259,005.00	6,420,878.00	-11.5%
Deferred Maintenance	0000	9780	7,199,047.00		
GASB 31 Fair Market Value Adjustment	0000	9780	59,958.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	110,429.00	57,969.00	-47.5%
5) TOTAL, REVENUES			110,429.00	57,969.00	-47.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			110,429.00	57,969.00	-47.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			110,429.00	57,969.00	-47.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,136,289.00	26,246,718.00	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,136,289.00	26,246,718.00	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,136,289.00	26,246,718.00	0.4%
2) Ending Balance, June 30 (E + F1e)			26,246,718.00	26,304,687.00	0.2%
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	4,326,762.00	4,274,297.00	-1.2%
GASB 45 ARC	0000	9780	4,274,297.00		
GASB 31 Fair Market Value Adjustment	0000	9780	52,465.00		
GASB 45 ARC	0000	9780		4,274,297.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	21,919,956.00	22,030,390.00	0.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	110,429.00	110,434.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(52,465.00)	New
TOTAL, OTHER LOCAL REVENUE			110,429.00	57,969.00	-47.5%
TOTAL, REVENUES			110,429.00	57,969.00	-47.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	110,429.00	57,969.00	-47.5%
5) TOTAL, REVENUES			110,429.00	57,969.00	-47.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			110,429.00	57,969.00	-47.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			110,429.00	57,969.00	-47.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,136,289.00	26,246,718.00	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,136,289.00	26,246,718.00	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,136,289.00	26,246,718.00	0.4%
2) Ending Balance, June 30 (E + F1e)			26,246,718.00	26,304,687.00	0.2%
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	4,326,762.00	4,274,297.00	-1.2%
GASB 45 ARC	0000	9780	4,274,297.00		
GASB 31 Fair Market Value Adjustment	0000	9780	52,465.00		
GASB 45 ARC	0000	9780		4,274,297.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	21,919,956.00	22,030,390.00	0.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		9100-9299	0.00	0.00	0.0%
3) Other State Revenue		9300-9599	0.00	0.00	0.0%
4) Other Local Revenue		9600-9799	14,359.00	(7,632.00)	-153.2%
5) TOTAL, REVENUES			14,359.00	(7,632.00)	-153.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,559,034.00	3,607.00	-99.9%
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			4,559,034.00	3,607.00	-99.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,544,675.00)	(11,239.00)	-99.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,544,675.00)	(11,239.00)	-99.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,555,914.00	11,239.00	-99.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,555,914.00	11,239.00	-99.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,555,914.00	11,239.00	-99.8%
2) Ending Balance, June 30 (E + F1e)			11,239.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	11,239.00	0.00	-100.0%
GASB 31 Fair Market Value Adjustment	0000	9780	11,239.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	14,359.00	3,607.00	-74.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(11,239.00)	New
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,359.00	(7,632.00)	-153.2%
TOTAL REVENUES			14,359.00	(7,632.00)	-153.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	505,179.00	3,607.00	-99.3%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,594,684.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	459,171.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,559,034.00	3,607.00	-99.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,559,034.00	3,607.00	-99.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,359.00	(7,632.00)	-153.2%
5) TOTAL, REVENUES			14,359.00	(7,632.00)	-153.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,559,034.00	3,607.00	-99.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,559,034.00	3,607.00	-99.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(4,544,675.00)	(11,239.00)	-99.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(4,544,675.00)	(11,239.00)	-99.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,555,914.00	11,239.00	-99.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,555,914.00	11,239.00	-99.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,555,914.00	11,239.00	-99.8%
2) Ending Balance, June 30 (E + F1e)			11,239.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	11,239.00	0.00	-100.0%
GASB 31 Fair Market Value Adjustment	0000	9780	11,239.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,439,210.00	2,421,535.00	-0.7%
5) TOTAL, REVENUES			2,439,210.00	2,421,535.00	-0.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,200.00	7,200.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	905,157.00	922,715.00	1.9%
6) Capital Outlay		6000-6999	355,000.00	355,000.00	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			1,267,357.00	1,284,915.00	1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,171,853.00	1,136,620.00	-3.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,375,926.00	1,374,666.00	-0.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,375,926.00)	(1,374,666.00)	-0.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(204,073.00)	(238,046.00)	16.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,331,174.00	2,127,101.00	-8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,331,174.00	2,127,101.00	-8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,331,174.00	2,127,101.00	-8.8%
2) Ending Balance, June 30 (E + F1e)			2,127,101.00	1,889,055.00	-11.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,127,101.00	1,889,055.00	-11.2%
Esplanade Operational	0000	9780	2,124,528.00		
GASB 31 Fair Market Value Adjustment	0000	9780	2,573.00		
Esplanade Operational	0000	9780		1,889,055.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	2,401,486.00	2,386,873.00	-0.6%
Interest		8660	8,195.00	8,235.00	0.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(2,573.00)	New
Other Local Revenue					
All Other Local Revenue		8699	29,529.00	29,000.00	-1.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,439,210.00	2,421,535.00	-0.7%
TOTAL, REVENUES			2,439,210.00	2,421,535.00	-0.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,200.00	7,200.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,200.00	7,200.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	237,942.00	237,500.00	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	318,500.00	336,500.00	5.7%
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	348,715.00	348,715.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			905,157.00	922,715.00	1.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	355,000.00	355,000.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			355,000.00	355,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,267,357.00	1,284,915.00	1.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers Out		7619	1,375,926.00	1,374,666.00	-0.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,375,926.00	1,374,666.00	-0.1%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,375,926.00)	(1,374,666.00)	-0.1%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,439,210.00	2,421,535.00	-0.7%
5) TOTAL, REVENUES			2,439,210.00	2,421,535.00	-0.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,267,357.00	1,284,915.00	1.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,267,357.00	1,284,915.00	1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			1,171,853.00	1,136,620.00	-3.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,375,926.00	1,374,666.00	-0.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,375,926.00)	(1,374,666.00)	-0.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(204,073.00)	(238,046.00)	16.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,331,174.00	2,127,101.00	-8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,331,174.00	2,127,101.00	-8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,331,174.00	2,127,101.00	-8.8%
2) Ending Balance, June 30 (E + F1e)			2,127,101.00	1,889,055.00	-11.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,127,101.00	1,889,055.00	-11.2%
Esplanade Operational	0000	9780	2,124,528.00		
GASB 31 Fair Market Value Adjustment	0000	9780	2,573.00		
Esplanade Operational	0000	9780		1,889,055.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,591.00	1,312.00	-49.4%
5) TOTAL, REVENUES			2,591.00	1,312.00	-49.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,375,906.00	1,374,666.00	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,375,906.00	1,374,666.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,373,315.00)	(1,373,354.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,375,926.00	1,374,666.00	-0.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,375,926.00	1,374,666.00	-0.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,611.00	1,312.00	-49.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,258,021.00	1,260,632.00	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,258,021.00	1,260,632.00	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,258,021.00	1,260,632.00	0.2%
2) Ending Balance, June 30 (E + F1e)			1,260,632.00	1,261,944.00	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,260,632.00	1,261,944.00	0.1%
Esplanade Debt Service	0000	9780	1,259,340.00		
GASB 31 Fair Market Value Adjustment	0000	9780	1,292.00		
Esplanade Debt Service	0000	9780		1,261,944.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	2,591.00	2,604.00	0.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(1,292.00)	New
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,591.00	1,312.00	-49.4%
TOTAL, REVENUES			2,591.00	1,312.00	-49.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	275,906.00	244,666.00	-11.3%
Other Debt Service - Principal		7439	1,100,000.00	1,130,000.00	2.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,375,906.00	1,374,666.00	-0.1%
TOTAL, EXPENDITURES			1,375,906.00	1,374,666.00	-0.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,375,926.00	1,374,666.00	-0.1%
(a) TOTAL, INTERFUND TRANSFERS IN			1,375,926.00	1,374,666.00	-0.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		6980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,375,926.00	1,374,666.00	-0.1%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,591.00	1,312.00	-49.4%
5) TOTAL, REVENUES			2,591.00	1,312.00	-49.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,375,906.00	1,374,666.00	-0.1%
10) TOTAL, EXPENDITURES			1,375,906.00	1,374,666.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(1,373,315.00)	(1,373,354.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,375,926.00	1,374,666.00	-0.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,375,926.00	1,374,666.00	-0.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			2,611.00	1,312.00	-49.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,258,021.00	1,260,632.00	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,258,021.00	1,260,632.00	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,258,021.00	1,260,632.00	0.2%
2) Ending Balance, June 30 (E + F1e)			1,260,632.00	1,261,944.00	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,260,632.00	1,261,944.00	0.1%
Esplanade Debt Service	0000	9780	1,259,340.00		
GASB 31 Fair Market Value Adjustment	0000	9780	1,292.00		
Esplanade Debt Service	0000	9780		1,261,944.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

B-125

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,055,458.00	2,042,102.00	-0.6%
5) TOTAL, REVENUES			2,055,458.00	2,042,102.00	-0.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,290,000.00	1,290,000.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	89,000.00	89,000.00	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			1,379,000.00	1,379,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			676,458.00	663,102.00	-2.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			676,458.00	663,102.00	-2.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,611,696.00	7,288,154.00	10.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,611,696.00	7,288,154.00	10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,611,696.00	7,288,154.00	10.2%
2) Ending Net Position, June 30 (E + F1e)			7,288,154.00	7,951,256.00	9.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	7,288,154.00	7,951,256.00	9.1%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) 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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8580	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	29,258.00	29,402.00	0.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(13,500.00)	New
Fees and Contracts					
In-District Premiums/					
Contributions		8674	2,026,200.00	2,026,200.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,055,458.00	2,042,102.00	-0.6%
TOTAL, REVENUES			2,055,458.00	2,042,102.00	-0.6%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,290,000.00	1,290,000.00	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			1,290,000.00	1,290,000.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	89,000.00	89,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			89,000.00	89,000.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,379,000.00	1,379,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,055,458.00	2,042,102.00	-0.6%
5) TOTAL, REVENUES			2,055,458.00	2,042,102.00	-0.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,379,000.00	1,379,000.00	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			1,379,000.00	1,379,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			676,458.00	663,102.00	-2.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			676,458.00	663,102.00	-2.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,611,696.00	7,288,154.00	10.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,611,696.00	7,288,154.00	10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,611,696.00	7,288,154.00	10.2%
2) Ending Net Position, June 30 (E + F1e)			7,288,154.00	7,951,256.00	9.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	7,288,154.00	7,951,256.00	9.1%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

**Orange County Department of Education
List of Grants
FISCAL YEAR 2022-23**

GRANT TITLE	AMOUNT	SOURCE	Funding Source	Purpose of Funds	Who receives the funding?
Career Technical Education Incentive (CTEIG)	\$ 1,190,051	State	State of California	Collaborate with industry partners to create meaningful Work Based Learning opportunities for students, the Coordinator works with OCDE's Career Education Office and administrators to manage the CTE Incentive.	OCDE staff to support initiatives
Grand Total	\$ 1,190,051				

Orange County Department of Education
List of Entitlements
FISCAL YEAR 2022-23

ENTITLEMENT TITLE	AMOUNT	SOURCE	Funding Source	Purpose of Funds	Who receives the funding?
AB602 Special Education (Apportionment/Low Incidence/Out of Home Care)	\$ 41,021,255	State	State of California	To provide services to students age 3-22 with disabilities according to their IEP.	Funds are distributed to districts in the North Orange County SELPA per the Local Plan
American Rescue Plan: Homeless I Program	\$ 606,710	Federal	US Department of Education	Authorized in section 2001(b)(q) of the American Rescue Plan Act of 2021. ARP-Homeless Children and Youth funds includes ARP Homeless I Program, supplements the Education for Homeless Children and Youth (EHCY cc3602). Uses of funds may include expenses that are reasonable and necessary to facilitate the identification, enrollment, retention, and educational success of homeless children.	Staff to provide services, such as creating sustainability, systems, and support for Orange County LEA's, Families, Students and Community. Partners with Stand Up for Kids serving needs/gap to support at-risk and homeless youth who are enrolled, or eligible for enrollment, in Orange County schools. Focus on unaccompanied minors, and youth 16-19 services to mentoring, case management, self-sufficiency and housing resources/ Students to be referred by homeless liaisons in five geographic areas.
American Rescue Plan: Homeless II Children and Youth II	\$ 59,912	Federal	California Department of Education	Funding provided pursuant to the American Rescue Plan of 2021 (ARP Act) signed into law on March 11, 2021 to address the ongoing impact of the COVID-19 pandemic on students experiencing homelessness. ARP-HCY II funds are to help local educational agencies (LEAs) identify homeless children and youth, provide wraparound services that address the multiple effects of the COVID-19 pandemic on homeless children and youth, and ensure that homeless children and youth are able to attend school and participate fully in school activities.	Homeless children & youth These funds are part of a consortium. There are 6 CCPA Schools besides OCDE who will receive funds. Sites receiving less than \$5,000 in allocation of funds have been made to be part of a consortium with the County Offices who will pass-thru the dollars to the 6 identified Charter Schools from the CDE website by contract. OCDE's total allocation is \$111,923 of which \$101,742 is allocated to OCDE and \$10,181 is allocated to 6 charter schools.

CALWORKS Stage II Federal, F2AP	\$ 1,923,821	Federal	California Department of Social Services	To provide funding to childcare providers for low-income families.	Pay to childcare providers
CALWORKS Stage II State, G2AP	\$ 5,540,518	State	California Department of Social Services	To provide funding to childcare providers for low-income families.	Pay to childcare providers
CALWORKS Stage III Federal, F3TO	\$ 2,267,077	Federal	California Department of Social Services	To provide funding to childcare providers for low-income families.	Pay to childcare providers
CALWORKS Stage III State, G3TO	\$ 2,918,626	State	California Department of Social Services	To provide funding to childcare providers for low-income families.	Pay to childcare providers
Classified School Employee	\$ 1,240,000	State	State of California	To provide tuition reimbursement for Classified employees who are in a teacher credentialing program.	Reimbursement to approved classified employees in Orange County Schools
Commission on Teacher Credentialing (on-going)	\$ 19,154	State	State of California	OCDE receives allocation based on the tracking and reporting on the number of OC teachers who are taking courses to be credentialed or certified.	Staff salaries and benefits
Dispute Resolution	\$ 17,777	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide funding for Dispute Resolution for students/families with special needs.	Funds training for NOC SELPA Special Education administrators
EIR Education Innovation & Research	\$ 860,587	Federal	US Department of Education	To develop an ecosystem of supports promoting equity and inclusion in computer science for high school young women and Latino students.	OCDE STEM runs the program and provides services to schools.
Elementary & Secondary School Relief fund (ESSER II)	\$ 4,010,478	Federal	California Department of Education	As part of a learning recovery program, funds are to be used for supplemental instruction and support.	Funds are used for OCDE Schools
Elementary & Secondary School Relief fund (ESSER II)	\$ 34,356	Federal	California Department of Education	As part of a learning recovery program, funds are to be used for supplemental instruction and support.	Funds are used for CCPA Schools
ELO Paraprofessional Training	\$ 137,269	State	California Department of Education	To extend instructional learning time, accelerating progress to close learning gaps, integrated pupil supports, community learning hubs, supports for credit deficient pupils, additional academic services, and training for school staff.	OCDE programs

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Every Student Succeeds Act Comprehensive Support and Improvement County Office	\$ 369,943	Federal	US Department of Education Office of Elementary and Secondary Education & State of California	To provide funding for County Offices to provide services to districts who have 2 consecutive years in differentiated assistance.	Funds are used for OCDE staff salaries to provide services.
Every Student Succeeds Act Comprehensive Support and Improvement LEA	\$ 121,183	Federal	US Department of Education Office of Elementary and Secondary Education & State of California	To provide funding for OCDE schools identified as requiring support consistent with the California State Plan for the Every Student Succeeds Act.	Funds are used for ACCESS Schools professional learning
Federal Mental Health	\$ 505,318	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide funding for students with IEP's that need Mental Health Services.	Distributed to NOC SELPA according to the SELPA Plan
Federal Preschool	\$ 198,242	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide services to children age 3-5 years of age with disabilities.	Distributed to elementary districts within the NOC SELPA
Foster Youth Direct Services	\$ 110,674	State	California Department of Education	To provide direct services to foster youth, including but not limited to: tutoring, mentoring, counseling, and direct interventions addressing reengagement, learning recovery, educational case management or advocacy, postsecondary preparation and matriculation, and the social and emotional needs of pupils in foster care enrolled in kindergarten or grades one to twelve, inclusive.	Foster Youth students
Foster Youth Services	\$ 1,079,568	State	State of California	To provide countywide coordination services for foster youth services.	Provides salaries and benefits for OCDE staff that collaborate with Social Services and County Courts
Geer II CRRSA Act	\$ 7,064	Federal	California Department of Education	As part of a learning recovery program, funds are to be used for supplemental instruction and support.	Funds are used for CCPA Schools
General Alternative Payment Program	\$ 26,134,893	State	California Department of Social Services	To provide funding to childcare providers for low- income families.	Pay to childcare providers

IDEA Local Assistance Part B	\$	7,983,184	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide Federal funding to provide services for students 3-22 that have disabilities.	Funds are distributed to districts in the NOC SELPA based on count of students with disabilities
IDEA Local Assistance Part B-Parentally Placed ISP	\$	28,919	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide Federal funding to provide services for students 3-22 that have disabilities.	These funds are set aside for students who are in private schools within the NOC SELPA
IDEA/ARP Local Assistance	\$	54,172	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide Federal funding to provide services for students 3-22 that have disabilities.	These funds are set aside for students who are in private schools within the NOC SELPA
In Person Instruction (IPI)	\$	829,184	State	California Department of Education	For consistent purpose with providing in-person instruction for any pupil participating in in-person instruction, including, but not limited to, COVID-19 testing, cleaning and disinfection, personal protective equipment, ventilation and other school site upgrades necessary for health and safety, salaries for certificated or classified employees providing in-person instruction or services, and social and mental health support services provided in conjunction with in-person instruction.	OCDE programs
Inclusive Early Education Expansion Program (IEEEP)	\$	589,929	State	California Department of Education	To provide individualized and necessary supports to enable children with disabilities to meet high expectation within the ELC settings.	Knott and Mann Elementary Schools (Centralia School Districts)
Learning Communities for School Success Program: Cohort 5	\$	38,925	State	California Department of Education	To provide funds to combat chronic absenteeism among the student populations for ACCESS and Special Education	OCDE programs
Local Planning Council (Federal = \$72,623, State = \$6,927)	\$	79,550	State & Federal	Early Education Division	To provide funds to coordinate child care needs within Orange County.	Funds are used for OCDE staff salaries and benefits
Lottery Funding	\$	975,840	State	State of California	Both unrestricted and restricted funds from state lottery based on OCDE student program attendance.	Unrestricted funds are held for one-time expenditures and restricted funds are for instructional materials for student programs

Mandated Costs	\$	700,897	State	State of California	To provide funding for services that are state mandates.	This is funding that is used for one-time expenditures for instructional purposes decided by Superintendent
McKinney-Vento	\$	276,240	Federal	US Department of Education Office of Elementary and Secondary Education	To provide funds for any schools within Orange County that needs assistance under the McKinney-Vento Homeless Education Assistance Act.	Staff to provide services , such as professional development and technical assistance to all local homeless liaisons from districts. Partners with Homeless Outreach Promoting Educational Success (HOPE) Collaborative is a partnership between the OCDE and County of Orange Homeless Prevention, Orange County School districts, community-based organizations, faith-based community, law enforcement, and shelter and housing service providers. provides in-kind services and bus passes
Multi-Tiered Support System (MTSS)	\$	1,500,000	State	State of California	Developing an evidence-based curriculum for schools to enhance the ability of educators to utilize strategies that are culturally relevant, responsive and appropriate for understanding and addressing classroom/school behaviors that undermine or disrupt the learning environment. Prepare, pilot and implement the program.	Butte and Regional County Coordinators, Scholars and educators. Pilot Program includes sub agreements to Center Joint USD, Fort Bragg, Madera USD, Morongo USD, Oroville USD, Pittsburg USD and Pomona US. The Coaching Team includes sub agreements to Butte COE, Contra Costa COE, Madera COE, Mendocino COE, Los Angeles COE, Sacramento COE, and San Bernardino COE.
Orange County School Threat Assessment & Response- STOP Act	\$	145,136	Federal	Department of Justice	Develop and implement threat assessment and/or intervention teams and/or operate technology solutions such as anonymous reporting systems for threats of school violence, including mobile telephone applications, hotlines, and websites. Threat assessment and/or intervention teams must coordinate with law enforcement agencies and school personnel.	Districts, School Staff, Teachers, Administrators

Part C, Early Education (Federal Revenue)	\$	401,107	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide coordinated services for preschool age children.	Pays for coordinated service for infant to preschool age students with disabilities and remainder is pass thru to elementary districts in the NOC SELPA
Part C, Early Education (State Revenue)	\$	155,863	State	State of California	To provide coordinated services for preschool age children.	Pays for coordinated service for infant to preschool age students with disabilities and remainder is pass thru to elementary districts in the NOC SELPA
Perkins Innovation and Modernization	\$	26,201	Federal	US Department of Education	To provide funds for career technical programs.	Pays for staffing to provide STEM- based, hands-on experience related to maker-centered learning through esports-themed curricular
Preschool Development - Renewal	\$	113,549	State & Federal	US Department of Health and Human Services Administration for Children and Families	To provide funding to collaborate with the QCC on implementing the PDG-R strategies and outcomes within the QCC context.	To increase the support and capacity for family, friend and neighbor (FFN) care providers, family child care (FCC) providers, and home-visiting (HV) providers to provide quality care for underserved populations, particularly infants and toddlers and low-income children and families living in rural and isolated communities and/or experiencing trauma stemming from homelessness, disasters, or other sources.
Preschool Staff Development	\$	2,573	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide funds for Professional development for teachers and administrators for preschool students with disabilities.	Funds are distributed to NOC SELPA for training opportunities for participating districts
Quality Counts California Quality Rating & Improvement System (QCC QRIS) - 22/23	\$	530,805	Federal	US Department of Health and Human Services Administration for Children and Families	Quality Start OC provides professional learning opportunities to teachers (coaching for administrators and teachers). Services include program validations, assessments and rating, technical assistance, community to practices.	Staff to provide coaching for administrators and teachers (open to all OC early educators). Private programs (non-state funded programs)

Quality Rating Information System (CSPP QRIS) - 22/23	\$	2,920,486	State	State Of California	To support Early Learning Child Development contracted early learning and care programs and increase the number of low income children in high quality state preschool and early migrant programs.	Reimburses for certification trainings and professional development to preschool teachers
Science, Technology, Engineering, Arts, and Mathematics (STEAM)	\$	115,570	State & Federal	US Department of Health and Human Services Administration for Children and Families & State of California	STEM Hub will identify the skills needed to ensure capacity building which will include, facilitation, trainer and coaching skills, knowledge of Next Generation Science Standards.	OCDE staff salaries and benefits
State Mental Health	\$	2,902,534	State	State of California	Funds for mental health services specifically for students with disabilities and incorporated into their IEP.	Most funds are pass thru to the NOC SELPA some funds are expended for students in ACCESS and Special Schools
Systems of Support for Expanded Learning	\$	271,149	State & Federal	US Department of Education Office of Elementary and Secondary Education & State of California	Provides technical assistance to all After School Education and Safety, 21st Century Community learning Centers.	Salaries and Benefits for OCDE staff
Title I Part A	\$	2,668,457	Federal	US Department of Education Office of Elementary and Secondary Education	Serving students between ages 5-17 in group homes, homeless youth population.	Provide tutors, books and supplies to students in ACCESS to help low achieving students in high poverty schools
Title I, Part D, Delinquent	\$	1,270,947	Federal	US Department of Education Office of Elementary and Secondary Education	Serving students who are neglected, delinquent or at-risk between the ages of 5-17 connected to Juvenile justice system.	Provide tutors to improve educational opportunities for students
Title II - Teacher Quality, Part A	\$	161,607	Federal	US Department of Education Office of Elementary and Secondary Education	To increase academic achievement of all students by improving teacher and principal quality.	For professional development for teachers in ACCESS
Title III, Immigrant	\$	2,471	Federal	US Department of Education Office of Elementary and Secondary Education	To ensure that English learners including immigrants meet attain English Language proficiency	Provides tutors for ACCESS students

Title III, LEP - Part A	\$	75,441	Federal	US Department of Education Office of Elementary and Secondary Education	To ensure that English learners including immigrants meet attain English Language proficiency.	OCDE staff salaries and benefits
Title IV, Part A	\$	208,132	Federal	US Department of Education Safe and Healthy Student	To ensure that English learners including immigrants meet attain English Language proficiency.	Transfer funds to Title III for staffing
Tobacco Use Prevention Education (TUPE)- Admin CTALF Prop 99	\$	144,690	State	State of California	To provide leadership, training, administrative oversight, training, and technical assistance to LEAs for planning and implementing TUPE Programs.	Funding for OCDE staff and provide funding for participating districts for conference registrations, supplies and materials and instructional consultants
Tobacco Use Prevention Education (TUPE)- Admin. CTAT Prop 56	\$	144,690	State	State of California	Goal is to continue to provide leadership, training, and technical assistance to school districts in planning and implementing TUPE Programs.	Funding for OCDE staff, printing of materials for workshops, instructional consultants, general supplies
Tobacco-Use Prevention Education Capacity Building Provider	\$	1,403,452	State	State of California	To create statewide systems that build the capacity of Education in delivering high quality TUPE programming across California districts and schools. Deliverables include creating a statewide level collaborative of COE leaders, establishing regional professional learning networks, create online professional training opportunities and create a website for TUPE leaders to access resources.	Majority is sub-agreements to participating districts, OCDE staff share funding with Tulare County Office of Education
TUPE Use Prevention Education Tier 2	\$	1,639,928	State	State of California	The purpose of the TUPE program is to reduce youth tobacco use by helping young people make healthful tobacco-related decisions through tobacco-specific, research-validated educational instruction and activities that build knowledge as well as social skills and youth development assets. Collaboration with community-based tobacco control programs is an integral part of program planning. The school, parents, and the larger community must be involved in the program so that students will be aware of a cohesive effort and concern for their health and, consequently, their ability to succeed in school.	Serving Admin, teachers, and students in ACCESS, Santa Ana, Buena Park, Fountain Valley, Garden Grove, Huntington Beach City, Laguna Beach, Ocean View, Saddleback Valley, Tustin, and Westminster

Universal Pre- Kindergarten Planning & Implementation	\$	717,290	State	California Department of Education/ Office of Finance & Budget	Funds are to share resources and guidance for local education agencies and partners to use in preparations for the implementation of UPK in California	Educators, LEA's and partners, practitioners
Workforce Pathways	\$	467,016	State & Federal	Early Education Division	Salary/Retention Incentive Program, providing staff retention and subsidized center based programs.	Funding for OCDE administration and teachers working with the Workforce Pathway program
Grand Total	\$	118,730,359				

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Orange County Department of Education

List of Contracts

FISCAL YEAR 2022-23

CONTRACT TITLE	AMOUNT	SOURCE	Funding Source	Purpose of Funds	Who receives the funding?
Alcohol, Drug Abuse Prevention Services (LYNK)	\$ 600,000	Federal	County of Orange Health Care Agency	To educate at risk youth of the dangers of drug and alcohol use and its impact on behavioral health.	OCDE staff to provide trainings, general supplies
California Preschool Instructional Network (C.P.I.N.)	\$ 325,060	Federal	Sacramento County Office of Education	Provide professional development and technical assistance to preschool teachers and administrators to ensure preschool children are ready for school.	San Diego COE 40%, OCDE 60%
CalWORKS Home Visitation Program	\$ 156,000	Local	OC Children and Families Commission	Provide Early Learning support services for CalWORKs HVP participants with identified needs in order to promote health child development, school readiness, and family resilience. Provide outreach and engagement to families identified through referral sources.	CalWORKs eligible families
Comprehensive Literacy School Development	\$ 638,593	Local	San Diego County COE, San Bernardino COE	To support an early childhood education program that promotes literacy-rich environments	Serve children from birth through grade twelve, with an emphasis on disadvantaged children, including children living in poverty, English learners, and children with disabilities.
District Support Professional Training	\$ 655,202	State	California Department of Education	SDP training program certifies those working with developmentally disabled adults through local regional centers.	OCDE staff and short term to provide services and training workshops
Education Support Dependent Youth	\$ 479,159	Federal	OC Social Services	Funds to be used for the educational support for the foster youth population throughout Orange County.	OCDE staff to provide services to foster youth
Educational Workforce Investment - (EWIG EL Roadmap - CABE)	\$ 137,872	Local	California Association for Bilingual Educators	Partnering with other Counties also contracting for a portion of these funds to work collaboratively in a mutual effort to build capacity among school leaders to implement the EL Roadmap Policy including implementation of culturally and linguistically responsive practices, identify and emphasize high-quality models for professional development regarding the EL Roadmap Policy by providing coaching to Principals.	Administration, Teachers, COE
Federal Emergency Management Agency	\$ 220,000	State	Sacramento County Office of Education	Social Emotional Learning training workshop for districts.	OCDE staff to provide services and training workshops

Friday Night Live	\$ 475,000	Federal	County of Orange Health Care Agency	Give advisor stipends to districts that are paid directly to each chapter advisor by their district office. Program provides Alcohol and Other Drug prevention services: actively recruit and support youth participation in prevention services provided; maintain documentation (record of procedures, copies of literature, descriptions of measures taken). OCFNLP staff provide assistance and support for chapter development and campaign/project/activity implementation.	Provide services for participating districts. Chapters (students & advisors), Districts that FNL serve: 1. AUHSD 2. BOUSD 3. BPSD 4. CUSD 5. FJHSD 6. FSD 7. GGUSD 8. HBUHSD 9. OUSD 10. SVUSD 11. WSD
Improve and Maximize Programs so all Children Thrive (IMPACT)	\$ 1,361,889	Local	Children & Families Commission of Orange County	Provides menu of services for staff development and technical support to assist Preschools to improve their quality rating.	OCDE staff for trainings and support, stipends for participants, technical Support and trainings to preschool site staff
Intervention & Regional Capacity Building	\$ 96,000	Local	San Diego County Office of Education	Providing services for LEA in support of Title III Technical Assistance for improvement regional 9. OCDE will continue its work with LEAs within its county as it pertains to Title III.	OCDE administration working with LEA's.
K-12 School-Based Mental Health Services: Educational Activities	\$ 502,931	Local	County of Orange Health Care Agency	Provides Educational services that seek to support and engage the school community at large, including but not limited to school staff, students and their family and caregivers to promote timely access to mental health programs and increase school staff, students and their family and caregivers ability to navigate these resources.	OCDE staff to provide services with some funds allocated to student programs (film contest) Peer guidance groups
K12 Strong Workforce Coordinator	\$ 39,000	State	Rancho Santiago Community College District	Administration for Coordinator implement a regional technical assistance structure to assist teachers and industry partners in implementing high-quality CTE programs.	OCDE administration
K12 Strong Workforce Program	\$ 5,675,841	State	Rancho Santiago Community College District	Advancing Career Counseling in Orange County, building CTE Dual Enrollment in OC, Creating Industry Certification opportunities for OC students, Designing Career-Based Student leadership, enhancing career education pedagogies, forming Orange County integrated pathway teams, and heightening work-based learning in OC.	OCDE staff and sub-agreements with participating districts
Kinder Readiness Collaborative	\$ 78,557	Local	Children & Families Commission of Orange County	Improves Early Learning programs and opportunities throughout the county and provides technical support and activities.	OCDE Staff

Mental Health Student Services Act (MHSSA)	\$	1,500,000	Local	Orange County Health Care Agency Lead Original Source: Mental Health Services Oversight & Accountability Commission	Program helps prevent mental illnesses from becoming severe and disabling by expanding prevention and early intervention services to more districts, and by improving coordination of existing mental health services across the behavioral health and educational systems.	Will be used for OCDE staff to provide services.
School Based Violence Prevention Education-VPE/HCA	\$	1,352,651	Local	County of Orange Health Care Agency	The purpose of the program is to educate students, families, and school staff, on a variety of violence-focused issues to reduce exposure to violence and its impact on the school environment, local neighborhoods and families.	Providing services to OC School staff, teachers, students and families on variety of violence focused issues to reduce exposure to violence and its impact on, the school environment, local neighborhoods and families.
Share our Strength (SOS)	\$	68,317	Local	Share our Strength	An anti-hunger, non-profit organization, will partner with OCDE to expand breakfast participation	Fullerton School District & Tustin Unified School District
Special Education Audiologist	\$	312,436	Local	Various OC SELPA/districts	OCDE Audiologists assess student hearing abilities, evaluate and interpret the range and degree of impairment, report results of assessments, and auditory skill development.	OCDE staff to provide services
Special Education Fairview	\$	130,000	Local	County of Orange Health Care Agency	Program provides special education IEP representation at the IEP team meeting for each pupil prior to enrollment in a community education program.	Program provides IEP representation services to pupils in a community education program.
Special Education Medi-Cal/MAA	\$	583,415	Local	Health Care Agency/Income contract	LEA Medi-Cal Billing Option Program funds are a reimbursement for services rendered, and are not considered federal dollars upon receipt by the school. The funds are restricted in their use and must supplement, not supplant, existing services.	Reimbursement for OCDE staffing
Special Education Parent Infant Education Support (PIES)	\$	397,793	Local	District Billing/Reimbursement program	Program provides early intervention services to infants, ranging from birth to three years of age, with hearing impairments.	Program provides Parent Infant Education and Support Program to ABC USD SELPA, Anaheim Elementary SELPA, Garden Grove SELPA, Greater Anaheim SELPA, and North Orange County SELPA.
Tobacco - California Department of Justice	\$	59,343	Local	California Department of Justice	Overall goal is to reduce the illegal sale and marketing of tobacco products to minors.	Provide services for School districts: Ocean View, Fountain Valley, Huntington Beach City School District, and Saddleback Valley.
Grand Total	\$	15,845,059				

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ORANGE COUNTY DOE

Subfund: 0101 GENERAL FUND

Object Code/Pseudo Summary Report

As of: 06/30/2023

Object	Description	PRELIMINARY 1 CURRENT BUDGET -		Enc		Actual To Date	=	Balance	% Used
				To Date	To Date				
4399	HOLDING								
011814	COURIER SERVICE-JPA/PLANT MAIN	10,450.00	0.00	0.00	0.00	0.00		0.00	0 %
013004	CAFETERIA-REIM./FOOD SERVICES	35,355.00	0.00	0.00	0.00	0.00		0.00	0 %
013304	FEDERAL PRESCHL/INST STAFF DEV	1,878.00	0.00	0.00	0.00	0.00		0.00	0 %
013872	SPEC SCHOOLS ADMIN/INST	1,214,860.00	0.00	0.00	0.00	0.00		0.00	0 %
013877	CATERING/FOOD SERVICE	22,791.00	0.00	0.00	0.00	0.00		0.00	0 %
014159	FEDERAL PRESCHOOL GRANT/SE	684.00	0.00	0.00	0.00	0.00		0.00	0 %
014161	PRESCHOOL LOCAL ENTITLMNT/SE	1,890.00	0.00	0.00	0.00	0.00		0.00	0 %
014422	SPED INFANT DHH/INSTR	18,618.00	0.00	0.00	0.00	0.00		0.00	0 %
014522	ITINERANT SRVCS/INSTRUCTION	21,446.00	0.00	0.00	0.00	0.00		0.00	0 %
014812	ED.OF HOMELESS CHLD PROGRAM/SI	1,659.00	0.00	0.00	0.00	0.00		0.00	0 %
015511	SPEC. ED SRV PART C/SUP INSTR	4,991.00	0.00	0.00	0.00	0.00		0.00	0 %
015547	IDEA B LOCAL ASSISTANCE/INSTR	15,387.00	0.00	0.00	0.00	0.00		0.00	0 %
015638	LOCAL ASSISTANCE/INSTR	31,015.00	0.00	0.00	0.00	0.00		0.00	0 %
015664	NOC REGIONALIZED SERV/ADMIN	35,552.00	0.00	0.00	0.00	0.00		0.00	0 %
015678	NOC EARLY START C LA/SE SPC CL	4,530.00	0.00	0.00	0.00	0.00		0.00	0 %
015686	ITINERANT SERVICES/SUP INSTR	21,789.00	0.00	0.00	0.00	0.00		0.00	0 %
015728	NOC EARLY START C LA/SI	4,510.00	0.00	0.00	0.00	0.00		0.00	0 %
015921	SPEC LOCAL ASSIST/SUP INSTR	14,622.00	0.00	0.00	0.00	0.00		0.00	0 %
016725	FRIDAY NIGHT LIVE CHCA/SI	23,585.00	0.00	0.00	0.00	0.00		0.00	0 %
016784	EDUCATION SUPPRT DEPNDT YTH/SI	20,751.00	0.00	0.00	0.00	0.00		0.00	0 %
016932	ITINERANT SERVICES/HEALTH	15,455.00	0.00	0.00	0.00	0.00		0.00	0 %
017173	AUDIOLOGIST SELPA/SPEEC	13,566.00	0.00	0.00	0.00	0.00		0.00	0 %
017204	LDNG YTH AWAY FR NEG CHOIC/SI	48,318.00	0.00	0.00	0.00	0.00		0.00	0 %
017294	VIOL PREVENT ADMINISTRATION SI	1,130.00	0.00	0.00	0.00	0.00		0.00	0 %
018313	ITINERANT SRVCS DHH/INSTRCTN	12,603.00	0.00	0.00	0.00	0.00		0.00	0 %
018314	ITINERANT SRVCSMBL T/INSTRCTN	16,765.00	0.00	0.00	0.00	0.00		0.00	0 %
018335	ITINERANT SRVCS VIS IMP/INST	22,151.00	0.00	0.00	0.00	0.00		0.00	0 %
018416	CLASSIFD SCHL EMPLOYEE GRT#2/SI	1,597.00	0.00	0.00	0.00	0.00		0.00	0 %
018665	MTSS SCHOOL CLIMATE/SUP INST	571,409.00	0.00	0.00	0.00	0.00		0.00	0 %
018671	SHARE OUR STRENGTH/SUP INST	535.00	0.00	0.00	0.00	0.00		0.00	0 %
018682	CLS SCL EMPLY PRF DVLP CCPA/IN	712.00	0.00	0.00	0.00	0.00		0.00	0 %
018685	CLS SCL EMPLY PRF DVLP OCDE/IN	20,000.00	0.00	0.00	0.00	0.00		0.00	0 %
018716	ESSA:SCHL IMPROVEMNT CSI COE/S	60,832.00	0.00	0.00	0.00	0.00		0.00	0 %
018770	CPIN NETWORK/SI	897.00	0.00	0.00	0.00	0.00		0.00	0 %
018776	K12SCHL-BSD MNTL HLTH:ED ACT/S	19,596.00	0.00	0.00	0.00	0.00		0.00	0 %

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Date: 05/25/2022
Time: 20:44:37

ORANGE COUNTY DOE

Subfund: 0101 GENERAL FUND

Object Code/Pseudo Summary Report

As of: 06/30/2023

Object	Description	PRELIMINARY 1	CURRENT BUDGET	Enc - To Date	Actual To Date	=	Balance	% Used
018868	MENTAL HEALTH STDNT SRVC ACT/S	12,416.00	0.00	0.00	0.00		0.00	0 %
018888	K12 PATHWAY COORDINATOR/SI	8,417.00	0.00	0.00	0.00		0.00	0 %
018947	K12 STRONG WORKFORCE	477,693.00	0.00	0.00	0.00		0.00	0 %
018961	OC SCHL THREAT ASSMNT&RSPNS/SI	1,566.00	0.00	0.00	0.00		0.00	0 %
018964	FEMA/ST SOC EM LRN CM PRCT/SI	154,000.00	0.00	0.00	0.00		0.00	0 %
018979	EIR EDUC INNOV ATN&RESEARCH/SI	1,704.00	0.00	0.00	0.00		0.00	0 %
019022	KAISER PERMANENTE RISE/SI	1,002.00	0.00	0.00	0.00		0.00	0 %
019066	SPECIAL EDUCATION MEDI-CAL/IN	27,705.00	0.00	0.00	0.00		0.00	0 %
019279	PAL PRODUCT	1,000.00	0.00	0.00	0.00		0.00	0 %
019377	AM RESCUE PLN:HOMELESS I PRG/S	10,978.00	0.00	0.00	0.00		0.00	0 %
019430	EBC MULTILINGUAL LEARNER/SI	172.00	0.00	0.00	0.00		0.00	0 %
019437	FOSTER YOUTH DIRECT SVC GRT/SI	101,220.00	0.00	0.00	0.00		0.00	0 %
019613	COMP LITERACY SCHL DVLP GRNT/S	301,478.00	0.00	0.00	0.00		0.00	0 %
4399	HOLDING ACCOUNT/CONTINGENCY	3,411,280.00	0.00	0.00	0.00		0.00	0 %
Total for: 4300		3,411,280.00	0.00	0.00	0.00		0.00	0 %
Total for: 4000		3,411,280.00	0.00	0.00	0.00		0.00	0 %

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ORANGE COUNTY DEPARTMENT OF EDUCATION SUMMARY OF COVID-19 RELIEF FUNDING

Update 5-20-2022

Template created by the CDE with Orange Co Dept of Education data/funding.													
Funding Source	F/Y	U %	Resource	Cost Center	Pseudos/ Budget	Timeline	Eligible Use of Funds	OCDE	CCPA	TOTAL	YEAR TO DATE EXP	Encumbrance	BALANCE
In-Person Instruction (IPI) <i>AB 86</i> (State funds)	U	Y	7422	4157	Revenue 019029 Instruction 019030 AdmSuprt 019031 Health 019032 Operations 019033 Indirect 019034	Expenditure Deadline: September 30, 2024	Funds may be used for any purpose consistent with providing in-person instruction, including: <ul style="list-style-type: none">COVID-19 testingCleaningPPEVentilation and other school site upgradesSalaries for certificated or classified employees providing in-person instruction or servicesSocial and mental health support services	\$4,342,974	\$0	\$4,342,974	\$577,284	\$199,168	\$3,566,522
Expanded Learning Opportunities (ELO) <i>AB 86</i> (State Funds)	F	N	7425	4158, CCPA 4174	Revenue 019035 Instruction 019036 AdmSuprt 019037 Health 019038 Operations N/A Indirect N/A CCPA Revenue 019070 Instruction 019071 AdmSuprt 019072	Expenditure Deadline: September 30, 2024	As part of a learning recovery program, funds are to be used for supplemental instruction and support, including: <ul style="list-style-type: none">Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services providedLearning supports – tutoring or similar small group instruction, learning recovery programs, training on accelerated learning strategiesIntegrated pupil supports – health, counseling, mental health services, social and emotional learningCommunity learning hubs – includes access to technology and connectivitySupport to help credit deficient pupils graduateAdditional academic services – diagnostic assessments, progress monitoring Training for school staff – social-emotional health, academic needs <i>Note: 85 percent of expenditures are required to be related to providing in-person instruction pursuant to EC Section 43522(d)(1).</i>	\$3,760,920	\$130,144	\$3,891,064	\$759,970	\$131,270	\$2,999,824
Expanded Learning Opportunities <i>AB 86</i> (State Funds) Paraprofessionals Only	F	N	7426	4159, CCPA 4174	Revenue 019039 Instruction 019040 AdmSuprt 019041 Health N/A Operations N/A Indirect N/A	Expenditure Deadline: September 30, 2024	As part of a learning recovery program, funds are to be used for supplemental instruction and support, including: <ul style="list-style-type: none">Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services providedLearning supports – tutoring or similar small group instruction, learning recovery programs, training on accelerated learning strategiesIntegrated pupil supports – health, counseling, mental health services, social and emotional learningCommunity learning hubs – includes access to technology and connectivitySupport to help credit deficient pupils graduateAdditional academic services – diagnostic assessments, progress monitoring Training for school staff – social-emotional health, academic needs	\$785,631	\$17,933	\$803,564	\$499,524	\$304,040	\$0

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ORANGE COUNTY DEPARTMENT OF EDUCATION SUMMARY OF COVID-19 RELIEF FUNDING

Update 5-20-2022

Template created by the CDE with Orange Co. Dept. of Education data/funding.												
Funding Source	F/Y	Resource	Cost Center	Pseudos/Budget	Timeline	Eligible Use of Funds	OCDE	CCPA	TOTAL	YEAR TO DATE EXP	Encumbrance	BALANCE
GEER I CARES Act (Federal Funds) Used for LLMF Equitable Services Required	U Y	3215	4152	Revenue 018915 Instruction 018916 AdmSuprt 018917 Health N/A Operations 018919 Indirect 018920	March 13, 2020 – September 30, 2022	CDE to provide funds to LEAs to mitigate learning loss related to COVID-19 school closures. Uses include: <ul style="list-style-type: none">• Learning supports – before/after school programs focused on addressing learning loss.• Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided• Additional academic services – diagnostic assessments, intensive instruction, additional instructional materials• Devices or connectivity• Integrated pupil supports – health, counseling, mental health services, social and emotional learning• Professional development• School breakfast and lunch programs• Health and safety/public health – testing, PPE, cleaning supplies <i>Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over \$5,000.</i>	\$358,809	\$0	\$358,809	\$205,862	\$152,947	\$0
GEER II CRRSA Act Used for ELO (Federal Funds) Equitable Services Required		3217	4211 CCPA 4207	Revenue 019481 Instruction 019482 AdmSuprt 018483 Health Operations Indirect 099484	March 13, 2020 – September 30, 2023	As part of a learning recovery program, funds are to be used for supplemental instruction and support, including: <ul style="list-style-type: none">• Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided• Learning supports - tutoring or similar small group instruction, learning recovery programs, training on accelerated learning strategies• Integrated pupil supports – health, counseling, mental health services, social and emotional learning• Community learning hubs - includes access to technology and connectivity• Support to help credit deficient pupils graduate• Additional academic services – diagnostic assessments, intensive instruction, additional instructional materials• Training for school staff - social emotional heliathm, academic needs <i>Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over \$5,000.</i> <i>Note: 85 percent of expenditures are required to be related to providing in-person instruction pursuant to EC Section 43522(d)(1).</i>	\$275,379	\$7,883	\$283,262	\$819		\$282,443
ESSER I CARES Act (Federal Funds) Equitable Services Required	U Y	3210	4151	Revenue 018909 Instruction 018910 AdmSuprt 018911 Health 018912 Operations 018913 Indirect 018914	March 13, 2020 – September 30, 2022	CDE to provide funds to LEAs to address the impact of COVID-19. Uses include: <ul style="list-style-type: none">• Coordination with public health,• Activities to address unique needs of low-income students, children with disabilities, English learners, foster youth, and other vulnerable student populations.• Purchasing educational technology,• Planning for long term closures,• Training and supplies for sanitation,• Mental health support,• Summer school and after school programs,• Funds for principals to address local needs• Other activities to continue school operations and employment of existing staff <i>Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over \$5,000.</i>	\$2,379,302	\$0	\$2,379,302	\$2,131,747	\$247,555	\$0

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ORANGE COUNTY DEPARTMENT OF EDUCATION SUMMARY OF COVID-19 RELIEF FUNDING

Update 5-20-2022

Template created by the CDE with Orange Co. Dept of Education data/funding.

Funding Source	F %	Resource	Cost Center	Pseudos/Budget	Timeline	Eligible Use of Funds	OCDE	CCPA	TOTAL	YEAR TO DATE EXP	Encumbrance	BALANCE
ESSER II CRRSA Act (Federal Funds) Equitable Services NOT Required	U Y	3212	4160	Revenue 019042 Instruction 019043 AdminSuppl 019044 Health 019045 Operations 019046 Indirect 019047	March 13, 2020 – September 30, 2023	Same as ESSER I Fund (CARES Act): Calls out "additional" LEA allowable uses of funds, such as: <ul style="list-style-type: none"> • Addressing learning loss • Preparing schools for reopening • Testing, repairing, and upgrading projects to improve air quality in school buildings. • Note: These are permitted under the CARES Act as well. Just not called out like they are in CRRSA. <p>Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over \$5,000.</p>	\$9,425,399	\$0	\$9,425,399	\$3,534,908	\$915,223	\$4,975,268
ESSER II CRRSA Act Used for ELO (Federal Funds) Equitable Services NOT Required	U Y	3216	4210	Revenue 019477 Instruction 019478 AdminSup 019479 Indirect 019480	March 13, 2020 – September 30, 2023	As part of a learning recovery program, funds are to be used for supplemental instruction and support, including: <ul style="list-style-type: none"> • Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided • Learning supports – tutoring or similar small group instruction, learning recovery programs, integrated pupil supports – health, counseling, mental health services, social and emotional learning • Community learning hubs – includes access to technology and connectivity • Support to help credit deficient pupils graduate • Training for school staff – social-emotional health, academic needs <p>Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over \$5,000.</p> <p>Note: 85 percent of expenditures are required to be related to providing in-person</p>	\$1,200,202	\$34,352	\$1,234,554	\$0	\$0	\$1,234,554
ESSER III ARP Act (Federal Funds) Equitable Services Not Required	F Y	3213	tbd = 80%	Revenue 019461 Instruction 019462 AdminSup 019463 Health 019464 Operations Indirect 019464	March 13, 2020 – September 30, 2024	Same as ESSER I and II Funds. Calls out an "additional" LEA allowable use of funds: <ul style="list-style-type: none"> • Developing strategies and implementing public health protocols, including, to the greatest extent practicable, policies in line with guidance from the CDC for the reopening and operation of school facilities to maintain the health and safety of students, educators, and other staff. <p>Note: This is permitted under the CARES Act and the CRRSA Act as well. Just not called out like it is in ARP.</p> <p>An LEA must reserve at least 20% of its total ESSER III allocation to address learning loss through interventions such as summer learning, extended school day/year, or afterschool programs. Any such intervention must respond to students' academic, social, and emotional needs and address the disproportionate impact of COVID-19 on underrepresented student groups.</p> <p>NOTE: preliminary allocation of \$21,121,339 with 20% for resource 3314 to address the learning loss requirement portion of ESSER III funds.</p> <p>Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over \$5,000.</p>	\$16,939,675		\$16,939,675	\$0	\$0	\$16,939,675
ESSER III ARP Act (Federal Funds)	F Y	3214	tbd = 20%	Revenue Instruction Indirect	March 13, 2020 – September 30, 2024	20% for resource 3314 to address the learning loss requirement portion of ESSER III funds. <p>An LEA must reserve at least 20% of its total ESSER III allocation to address learning loss through interventions such as summer learning, extended school day/year, or afterschool programs. Any such intervention must respond to students' academic, social, and emotional needs and address the disproportionate impact of COVID-19 on underrepresented student groups.</p> <p>Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over \$5,000.</p>	\$4,234,919		\$4,234,919	\$0	\$0	\$4,234,919



ORANGE COUNTY DEPARTMENT OF EDUCATION SUMMARY OF COVID-19 RELIEF FUNDING

Update 5-20-2022

Template created by the CDE with Orange Co Dept of Education data/funding.												
Funding Source	F/Y	Resource	Cost Center	Pseudos/Budget	Timeline	Eligible Use of Funds	OCDE	CCPA	TOTAL	YEAR TO DATE EXP	Encumbrance	BALANCE
ESSER III Used for ELO ARP Act (Federal Funds) Equitable Services Not Required	U	Y 3218	4209 CCPA - pending	Revenue 019469 Instruction 019470 AdmSup 019471 Indirect 019472 CCPA- pending	March 13, 2020 – September 30, 2024	As part of a learning recovery program, funds are to be used for supplemental instruction and support, including: <input type="checkbox"/> Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided <input type="checkbox"/> Learning supports - tutoring or similar small group instruction, learning recovery programs, training on accelerated learning strategies <input type="checkbox"/> Integrated pupil supports – health, counseling, mental health services, social and emotional learning <input type="checkbox"/> Community learning hubs - includes access to technology and connectivity <input type="checkbox"/> Support to help credit deficient pupils graduate <input type="checkbox"/> Additional academic services – diagnostic assessments, intensive instruction, additional instructional materials <input type="checkbox"/> Training for school staff - social emotional helathm, academic needs <input type="checkbox"/> Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over \$5,000. <input type="checkbox"/> Note: 85 percent of expenditures are required to be related to providing in-person instruction pursuant to EC Section 43522(d)(1)	\$782,389	\$22,377	\$804,766	\$0	\$0	\$804,766
	U	Y 3219	4209 CCPA - pending	Revenue 019473 Instruction 019474 AdmSup 019475 Indirect 019476	March 13, 2020 – September 30, 2024	As part of a learning recovery program, funds are to be used for supplemental instruction and support, including: <input type="checkbox"/> Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided <input type="checkbox"/> Learning supports - tutoring or similar small group instruction, learning recovery programs, training on accelerated learning strategies <input type="checkbox"/> Integrated pupil supports – health, counseling, mental health services, social and emotional learning <input type="checkbox"/> Community learning hubs - includes access to technology and connectivity <input type="checkbox"/> Support to help credit deficient pupils graduate <input type="checkbox"/> Additional academic services – diagnostic assessments, intensive instruction, additional instructional materials <input type="checkbox"/> Training for school staff- social emotional helathm, academic needs <input type="checkbox"/> Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over \$5,000. <input type="checkbox"/> Note: 85 percent of expenditures are required to be related to providing in-person instruction pursuant to EC Section 43522(d)(1).	\$1,348,705	\$38,607	\$1,387,312	\$0	\$0	\$1,387,312
COVID Mitigation for Counties (CEOs)	F	Y 7430	4197	Revenue 019391 Instruction 019392 AdmSup 019393 Indirect 019394	July 1, 2021 – June 30, 2023	Funding allocated to county offices of education (COEs) based on the 2019-20 average daily attendance of pupils attending County Community Schools established pursuant to Education Code (EC) 1981, Juvenile Court Schools established pursuant to EC 48645, and charter schools established pursuant to EC Section 47605.5. Funds may be used for any purpose consistent with providing in-person instruction.	\$17,361,600	\$0	\$17,361,600	\$527,822	\$3,482,308	\$13,351,470
Special Education Dispute Prevention and Dispute Resolution Apportionmnt	F	Y 6536	Dist 4184, AltEd 4198, SpSch 4199	Districts -see fund 10, Alt Ed 019395, 019396, 019397, SpSchs 019398, 019399, 019400	July 1, 2020 – June 30, 2023	Funds are to be used to support local educational agencies (LEAs) in conducting dispute prevention and voluntary dispute resolution activities to prevent and resolve special education disputes resulting from school disruptions stemming from the COVID-19 public health emergency during the period of March 13, 2020 to September 1, 2021, inclusive.	\$663,875	\$0	\$663,875	\$0	\$0	\$663,875

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ORANGE COUNTY DEPARTMENT OF EDUCATION SUMMARY OF COVID-19 RELIEF FUNDING

Update 5-20-2022

Template created by the CDE with Orange Co Dept of Education data/funding.												
Funding Source	Fund %	Resource	Cost Center	Pseudos/Budget	Timeline	Eligible Use of Funds	OCDE	CCPA	TOTAL	YEAR TO DATE EXP	Encumbrance	BALANCE
Special Education Funding Learning Recovery Support Apportionmnt	F Y	6537	Dist 4183, AltEd 4181, SpSch 4182	Districts -see fund 10, Alt Ed 019347, 019348, SpSchs 019345,019346	July 1, 2020 – June 30, 2023	Funds are to be used to provide learning recovery support to pupils associated with impacts to learning due to school disruptions stemming from the COVID-19 public health emergency during the period of March 13, 2020 to Septembr 1, 2021, inclusive.	\$3,659,279	\$0	\$3,659,279	\$0	\$0	\$3,659,279
SB 117 COVID 19 LEA Response (State Funds)	F Y	7388	4090	Revenue 018859 Instruction N/A AdmSuprt 018860 Health N/A Operations N/A Indirect 018861	no timeline	CDE to provide funds to LEAs to address the impact of COVID-19. Uses include: <ul style="list-style-type: none">• Activities to address needs related to the response to COVID-19.• Purchasing educational technology,• Planning for long term closures,• Training and supplies for sanitation,• Summer school and after school programs,• Other activities to continue school operations and employment of existing staff	\$118,367	\$0	\$118,367	\$2,207	\$0	\$116,160
Coronavirus Relief Fund (CRF) CARES Act (Federal Funds) Used for LLMF	F N	3220	4153, CPA 4155	Revenue 018896 Instruction 018900 AdmSuprt 018899 Health 018901 Operations 018907 Indirect N/A CCPA Revenue 018897 AdmSuprt 018898	March 1, 2020 – May 31, 2021	CDE to provide funds to LEAs to mitigate learning loss related to COVID-19 school closures. Uses include: <ul style="list-style-type: none">• Facilitating distance earning• Personnel & services diverted to a different use• COVID-19 testing & contract tracing• Food programs• Medical expenses• PPE• Improve telework for employees <i>Note: Since these are federal funds, they are subject to certain federal requirements, including that the cost be unbudgeted and result due to COVID-19 (e.g., cannot be used for planned salaries unrelated to COVID-19).</i>	\$6,823,273	\$17,961	\$6,841,234	\$6,841,234	\$0	\$0
General Fund SB 98/820 (State Funds) Used for LLMF	F Y	7420	4154, CCPA 4156	Revenue 018921 Instruction 018922 AdmSuprt 018923 Health N/A Operations 018925 Indirect 018924 CCPA Revenue 018908 AdmSuprt 018926	July 1, 2020 – June 30, 2021	CDE to provide funds to LEAs to mitigate learning loss related to COVID-19 school closures. Uses include: <ul style="list-style-type: none">• Learning supports – before/after school programs focused on addressing learning loss.• Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided• Additional academic services – diagnostic assessments, intensive instruction, additional instructional materials• Devices or connectivity• Integrated pupil supports – health, counseling, mental health services, social and emotional learning• Professional development• School breakfast and lunch programs• Health and safety/public health – testing, PPE, cleaning supplies	\$902,075	\$22,048	\$924,123	\$924,123	\$0	\$0

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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:

Claims are fully funded through a JPA.

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:	Gabriel Hsu
Title:	Coordinator, Risk Management
Telephone:	(714) 966-4059
E-mail:	Ghsu@ocde.us

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	313,299,644.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	16,470,758.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,088,899.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	65,489,241.00
5. Interfund Transfers Out	All	9300	7600-7629	1,630,830.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,937,419.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	36,728,078.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				107,874,467.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				188,954,419.00
Section II - Expenditures Per ADA				2021-22 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				985.00

B. Expenditures per ADA (Line I.E divided by Line II.A)		191,831.90
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	141,275,166.94	49,812.30
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	141,275,166.94	49,812.30
B. Required effort (Line A.2 times 90%)	127,147,650.25	44,831.07
C. Current year expenditures (Line I.E and Line II.B)	188,954,419.00	191,831.90
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
This is an error in the SACS software.	0.00	0.00
This is an error in the SACS software.	0.00	0.00
This is an error in the SACS software.	0.00	0.00
This is an error in the SACS software.	0.00	0.00
This is an error in the SACS software.	0.00	0.00
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

15,682,422.00

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

--

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

150,667,651.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

10.41%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	13,244,870.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	9,511,001.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	893,773.87
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	627,268.81
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	24,276,913.68
9. Carry-Forward Adjustment (Part IV, Line F)	797,339.78
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	25,074,253.46

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	66,028,395.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	95,654,694.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	13,506,389.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	4,031,418.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	8,545,471.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	2,920,012.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	7,691,950.13
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	5,850,793.19
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	47,428,853.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00

18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	251,657,975.32

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19)	9.65%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B19)	9.96%
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Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	24,276,913.68
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B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year	25,280.99
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00

C. Carry-forward adjustment for under- or over-recovery in the current year

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.34%) times Part III, Line B19); zero if negative	797,339.78
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2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.34%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.34%) times Part III, Line B19); zero if positive	0.00
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D. Preliminary carry-forward adjustment (Line C1 or C2)	797,339.78
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E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
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Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
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Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
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LEA request for Option 1, Option 2, or Option 3

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if

Option 2 or Option 3 is selected)

797,339.78

Approved
indirect cost
rate: 9.34%

Highest rate
used in any
program: 9.34%

Note: In one or more
resources, the rate
used is greater than
the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	2,232,369.00	208,503.00	9.34%
01	3025	1,253,499.00	117,077.00	9.34%
01	3182	431,310.00	40,284.00	9.34%
01	3183	195,958.00	18,303.00	9.34%
01	3210	1,423,149.00	132,922.00	9.34%
01	3212	3,182,829.00	297,266.00	9.34%
01	3215	270,015.00	25,219.00	9.34%
01	3305	166,554.00	15,556.00	9.34%
01	3308	29,941.00	2,796.00	9.34%
01	3310	1,231,568.00	115,026.00	9.34%
01	3315	43,143.00	4,029.00	9.34%
01	3345	3,691.00	344.00	9.32%
01	3385	504,858.00	47,154.00	9.34%
01	3395	91,903.00	8,583.00	9.34%
01	4035	70,063.00	6,544.00	9.34%
01	4123	193,096.00	18,035.00	9.34%
01	4201	2,260.00	211.00	9.34%
01	4203	241,915.00	22,595.00	9.34%
01	5310	620,929.00	57,995.00	9.34%
01	5465	32,665.00	3,051.00	9.34%
01	5630	252,643.00	23,597.00	9.34%
01	5632	237,877.00	22,218.00	9.34%
01	5634	47,568.00	4,443.00	9.34%
01	5810	1,010,038.00	94,357.00	9.34%
01	6010	149,487.00	13,962.00	9.34%
01	6128	117,827.00	11,005.00	9.34%
01	6266	33,020.00	3,084.00	9.34%
01	6355	591,728.00	55,267.00	9.34%
01	6371	1,091.00	101.00	9.26%
01	6387	1,071,549.00	100,116.00	9.34%
01	6388	3,421,573.00	319,574.00	9.34%

01	6500	40,568,919.00	3,788,201.00	9.34%
01	6512	95,911.00	8,958.00	9.34%
01	6536	42,547.00	3,972.00	9.34%
01	6537	80,137.00	7,484.00	9.34%
01	6546	555,147.00	51,851.00	9.34%
01	6680	220,816.00	20,624.00	9.34%
01	6685	223,689.00	20,892.00	9.34%
01	6690	927,941.00	86,670.00	9.34%
01	6695	995,398.00	92,971.00	9.34%
01	7085	92,317.00	8,622.00	9.34%
01	7366	987,350.00	92,218.00	9.34%
01	7422	482,582.00	45,073.00	9.34%
01	7428	365,832.00	34,168.00	9.34%
01	7430	3,311,032.00	309,250.00	9.34%
01	7810	2,871,869.00	268,229.00	9.34%
01	9010	15,447,818.00	970,434.00	6.28%
12	5035	387,117.00	36,157.00	9.34%
12	5050	15,021,740.00	1,403,030.00	9.34%
12	5052	2,667,601.00	211,515.00	7.93%
12	5053	10,819.00	541.00	5.00%
12	5054	16,685.00	834.00	5.00%
12	5055	66,438.00	6,205.00	9.34%
12	5057	293,168.00	23,453.00	8.00%
12	5058	213,675.00	10,684.00	5.00%
12	5059	2,118,000.00	105,900.00	5.00%
12	5061	1,782,089.00	166,446.00	9.34%
12	5062	2,391,710.00	223,386.00	9.34%
12	6040	11,412,772.00	1,065,953.00	9.34%
12	6041	5,160,743.00	481,951.00	9.34%
12	6042	2,705,160.00	252,662.00	9.34%
12	6045	9,216.00	861.00	9.34%
12	6053	38,977.00	3,640.00	9.34%
12	6106	272,670.00	25,467.00	9.34%
12	6123	40,006.00	3,736.00	9.34%
12	6127	2,795,558.00	249,473.00	8.92%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	9,406,181.00		2,786,397.00	12,192,578.00
2. State Lottery Revenue	8560	1,010,060.00		372,072.00	1,382,132.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted					
Resources (Total must be zero)	8980	0.00			0.00
6. Total Available					
(Sum Lines A1 through A5)		10,416,241.00	0.00	3,158,469.00	13,574,710.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	33,000.00		118,449.00	151,449.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	27,000.00			27,000.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	185,878.00			185,878.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221,7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213,7223,7283, 7299	0.00	0.00		0.00
9. Transfers of Indirect Costs	7300-7399	0.00	0.00		0.00
10. Debt Service	7400-7499	0.00	0.00		0.00
11. All Other Financing Uses	7630-7699	0.00	0.00		0.00
12. Total Expenditures and Other Financing Uses					
(Sum Lines B1 through B11)		245,878.00	0.00	118,449.00	364,327.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	10,170,363.00	0.00	3,040,020.00	13,210,383.00
D. COMMENTS:					

The 2021-22 EA budget for resource 6300 is balanced. The Form L is not picking up the amount of \$391,650 budgeted under resource 6300 and object code 7221. This amount is the transfer to the CTEp school districts for instructional materials.

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
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Data from this report will be used to prepare a report to the Legislature as required by Control Section 24 60 of the Budget Act

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		421,812.00	0.01%	421,865.00	-0.01%	421,807.00
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	111,547,587.00	4.38%	116,428,600.00	3.96%	121,036,197.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,856,794.00	3.61%	2,959,924.00	3.64%	3,067,666.00
4. Other Local Revenues	8600-8799	77,225,061.00	0.02%	77,240,231.00	0.02%	77,255,553.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(5,138,301.00)	2.99%	(5,292,000.00)	-3.90%	(5,085,372.00)
6. Total (Sum lines A1 thru A5c)		186,491,141.00	2.60%	191,336,755.00	2.58%	196,274,044.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				32,861,003.00		34,817,743.00
b. Step & Column Adjustment				456,768.00		483,967.00
c. Cost-of-Living Adjustment				1,499,972.00		1,602,528.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,861,003.00	5.95%	34,817,743.00	5.99%	36,904,238.00
2. Classified Salaries						
a. Base Salaries				39,154,827.00		40,899,936.00
b. Step & Column Adjustment				252,529.00		264,221.00
c. Cost-of-Living Adjustment				1,492,580.00		1,573,879.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	39,154,827.00	4.46%	40,899,936.00	4.49%	42,738,036.00
3. Employee Benefits	3000-3999	36,343,657.00	-1.24%	35,891,717.00	3.64%	37,197,855.00
4. Books and Supplies	4000-4999	12,641,018.00	-10.21%	11,350,200.00	2.00%	11,577,204.00
5. Services and Other Operating Expenditures	5000-5999	33,680,467.00	-33.99%	22,232,480.00	0.34%	22,308,320.00
6. Capital Outlay	6000-6999	1,867,902.00	0.00%	1,867,902.00	0.00%	1,867,902.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	65,473,760.00	-1.44%	64,531,900.00	-1.30%	63,695,098.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(14,688,016.00)	7.07%	(15,725,900.00)	2.87%	(16,177,321.00)
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	907,361.00	0.00%	907,361.00	0.00%	907,361.00
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)		208,241,979.00	-5.51%	196,773,339.00	2.16%	201,018,693.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(21,750,838.00)		(5,436,584.00)		(4,744,649.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		214,098,800.00		192,347,962.00		186,911,378.00
2. Ending Fund Balance (Sum lines C and D1)		192,347,962.00		186,911,378.00		182,166,729.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	70,000.00		70,000.00		70,000.00
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	56,363,265.00		53,927,049.00		47,456,520.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	135,914,697.00		132,914,329.00		134,640,209.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		192,347,962.00		186,911,378.00		182,166,729.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	135,914,697.00		132,914,329.00		134,640,209.00
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			0.00		0.00
b. Reserve for Economic Uncertainties	9789	22,030,390.00		22,030,390.00		22,030,390.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		157,945,087.00		154,944,719.00		156,670,599.00
F. ASSUMPTIONS						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
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Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

We Do not use this form. We have our own multi-Year projection report. The data from our own Multi-Year is used to complete the SACS Form 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 (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,003,295.00	0.00%	7,003,295.00	-3.52%	6,756,960.00
2. Federal Revenues	8100-8299	15,290,261.00	0.00%	15,290,261.00	-21.60%	11,987,297.00
3. Other State Revenues	8300-8599	23,326,779.00	3.61%	24,168,876.00	0.74%	24,347,684.00
4. Other Local Revenues	8600-8799	49,047,662.00	-2.19%	47,972,932.00	6.02%	50,861,559.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	5,138,301.00	2.99%	5,292,000.00	-3.90%	5,085,372.00
6. Total (Sum lines A1 thru A5c)		99,806,298.00	-0.08%	99,727,364.00	-0.69%	99,038,872.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,765,988.00		20,947,411.00
b. Step & Column Adjustment				274,747.00		291,169.00
c. Cost-of-Living Adjustment				906,676.00		968,596.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,765,988.00	5.98%	20,947,411.00	6.01%	22,207,176.00
2. Classified Salaries						
a. Base Salaries				24,402,265.00		25,471,126.00
b. Step & Column Adjustment				154,216.00		161,378.00
c. Cost-of-Living Adjustment				914,645.00		964,988.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,402,265.00	4.38%	25,471,126.00	4.42%	26,597,492.00
3. Employee Benefits	3000-3999	28,197,346.00	4.23%	29,389,622.00	2.73%	30,191,132.00
4. Books and Supplies	4000-4999	13,745,188.00	7.28%	14,745,188.00	4.75%	15,445,188.00
5. Services and Other Operating Expenditures	5000-5999	29,024,901.00	6.44%	30,894,901.00	-16.18%	25,894,901.00
6. Capital Outlay	6000-6999	1,462,400.00	0.00%	1,462,400.00	0.00%	1,462,400.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	77,402.00	-406.80%	(237,470.00)	0.00%	(237,470.00)
8. Other Outgo - Transfers of Indirect Costs	7300-7399	8,093,999.00	11.64%	9,036,456.00	3.63%	9,364,100.00
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	980,735.00	0.00%	980,735.00	0.00%	980,735.00
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)		125,750,224.00	5.52%	132,690,369.00	-0.59%	131,905,654.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(25,943,926.00)		(32,963,005.00)		(32,866,782.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		99,357,764.00		73,413,838.00		40,450,833.00
2. Ending Fund Balance (Sum lines C and D1)		73,413,838.00		40,450,833.00		7,584,051.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	73,413,838.00		40,450,833.00		7,584,051.00
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 (Line D3f must agree with line D2)		73,413,838.00		40,450,833.00		7,584,051.00
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						

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)
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Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

We do not use this form. We have our own Multi-Year projection report. The data from our own Multi-Year is used to complete the SACS Form 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 (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		421,812.00	0.01%	421,865.00	-0.01%	421,807.00
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	118,550,882.00	4.12%	123,431,895.00	3.53%	127,793,157.00
2. Federal Revenues	8100-8299	15,290,261.00	0.00%	15,290,261.00	-21.60%	11,987,297.00
3. Other State Revenues	8300-8599	26,183,573.00	3.61%	27,128,800.00	1.06%	27,415,350.00
4. Other Local Revenues	8600-8799	126,272,723.00	-0.84%	125,213,163.00	2.32%	128,117,112.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		286,297,439.00	1.66%	291,064,119.00	1.46%	295,312,916.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				52,626,991.00		55,765,154.00
b. Step & Column Adjustment				731,515.00		775,136.00
c. Cost-of-Living Adjustment				2,406,648.00		2,571,124.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	52,626,991.00	5.96%	55,765,154.00	6.00%	59,111,414.00
2. Classified Salaries						
a. Base Salaries				63,557,092.00		66,371,062.00
b. Step & Column Adjustment				406,745.00		425,599.00
c. Cost-of-Living Adjustment				2,407,225.00		2,538,867.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	63,557,092.00	4.43%	66,371,062.00	4.47%	69,335,528.00
3. Employee Benefits	3000-3999	64,541,003.00	1.15%	65,281,339.00	3.23%	67,388,987.00
4. Books and Supplies	4000-4999	26,386,206.00	-1.10%	26,095,388.00	3.55%	27,022,392.00
5. Services and Other Operating Expenditures	5000-5999	62,705,368.00	-15.27%	53,127,381.00	-9.27%	48,203,221.00
6. Capital Outlay	6000-6999	3,330,302.00	0.00%	3,330,302.00	0.00%	3,330,302.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	65,551,162.00	-1.92%	64,294,430.00	-1.30%	63,457,628.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,594,017.00)	1.45%	(6,689,444.00)	1.85%	(6,813,221.00)
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	1,888,096.00	0.00%	1,888,096.00	0.00%	1,888,096.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		333,992,203.00	-1.36%	329,463,708.00	1.05%	332,924,347.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(47,694,764.00)		(38,399,589.00)		(37,611,431.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		313,456,564.00		265,761,800.00		227,362,211.00
2. Ending Fund Balance (Sum lines C and D1)		265,761,800.00		227,362,211.00		189,750,780.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	70,000.00		70,000.00		70,000.00
b. Restricted	9740	73,413,838.00		40,450,833.00		7,584,051.00
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	56,363,265.00		53,927,049.00		47,456,520.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	135,914,697.00		132,914,329.00		134,640,209.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		265,761,800.00		227,362,211.00		189,750,780.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	135,914,697.00		132,914,329.00		134,640,209.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	22,030,390.00		22,030,390.00		22,030,390.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		157,945,087.00		154,944,719.00		156,670,599.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		47.29%		47.03%		47.06%

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?		Yes				
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
North Orange County SELPA (MM)						
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)		48,680,243.00		48,680,243.00		48,680,243.00
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)		333,992,203.00		329,463,708.00		332,924,347.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		333,992,203.00		329,463,708.00		332,924,347.00
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)		333,992,203.00		329,463,708.00		332,924,347.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 8 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		6,679,844.06		6,589,274.16		6,658,486.94

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		2,240,000.00		2,240,000.00		2,240,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		6,679,844.06		6,589,274.16		6,658,486.94
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	2021-22 Actual	2022-23 Budget	% Diff.
SELPA Name: North Orange (MM)			
Date allocation plan approved by SELPA governance:			
I TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Mental Health Apportionment			0.00%
J. Federal IDEA Local Assistance Grants - Preschool			0.00%
K. Federal IDEA - Section 619 Preschool			0.00%
L. Other Federal Discretionary Grants			0.00%
M. Other Adjustments			0.00%
N. Total SELPA Revenues (Sum lines H through M)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Orange County Department of Education (MM00)			0.0%
Buena Park Elementary (MM21)			0.0%
Fullerton Elementary (MM22)			0.0%
La Habra City Elementary (MM23)			0.0%
Fullerton Joint Union High (MM24)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N)	0.00	0.00	0.00%
Preparer Name: _____			
Title: _____			
Phone: _____			

Current LEA:	30-10306-0000000 Orange County Department of Education	
Selected SELPA:	MM	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		
ID	SELPA-TITLE	DATE APPROVED
MB	South Orange	(from Form SEA)
MM	North Orange	

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(42,124.00)	0.00	(4,271,894.00)				
Other Sources/Uses Detail					0.00	1,630,830.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	42,124.00	0.00	4,271,894.00	0.00				
Other Sources/Uses Detail					650,095.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					980,735.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,375,926.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,375,926.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS- THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	42,124.00	(42,124.00)	4,271,894.00	(4,271,894.00)	3,006,756.00	3,006,756.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	35,457.00	0.00	0.00	(6,594,017.00)				
Other Sources/Uses Detail					0.00	1,888,096.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	(35,457.00)	6,594,017.00	0.00				
Other Sources/Uses Detail					907,361.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					980,735.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,374,666.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,374,666.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS- THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	35,457.00	(35,457.00)	6,594,017.00	(6,594,017.00)	3,262,762.00	3,262,762.00		