

SCOE BIZ

Business Services

Bulletin No. 23-07

October 20, 2022

To: District and Charter Business Services
From: Sarah Lampenfeld, Director, External Fiscal Services
Subject: 2022-23 Interim Reports

The purpose of this letter is to review the process for the Interim Reports. The financial reporting periods and requested forms are due as listed below. Please plan your work around these deadlines:

| <u>Interim Report period</u> | <u>Reporting Dates covered</u> | <u>Due to SCOE</u> |
|------------------------------|--|--------------------|
| 1 st Interim | July 1 through October 31 | December 15 |
| 2 nd Interim | July 1 through January 31 | March 17* |
| 3 rd Interim** | July 1 through April 30 (Year End Projection) | June 1 |

*Charter Schools Interim Reports are due March 15th (set by statute)

**Only applicable to districts that had either a Qualified or Negative certification at 2nd Interim.

Guidelines ~ It is anticipated that the Common Message for the 2022-23 First Interim Report will be issued on or near October 31, 2022 and will be e-mailed to you as soon as it becomes available. Please read the Common Message carefully as it is a wealth of information and should be used in conjunction with the information contained in this bulletin. The following are SCOE guidelines:

Dartboard:

- Use the School Services of California (SSC) School District and Charter School Financial Projection Dartboard 2022-23 Enacted State Budget for economic planning factors.

Cost of Living Adjustment:

- The 2022-23 cost-of-living adjustment (COLA) is 6.56%. Additionally, the LCFF includes an investment to the base of **6.70%** (increased per Assembly Bill 185).
- Per SSC's Dartboard, recommended planning COLA is 4.02 % and 3.72% in 2023- 24 and 2024-25.

LCFF Revenue Estimates:

- Please use the most recent version (v23.2b) of the LCFF Calculator that is available on the Fiscal Crisis and Management Assistance Team web page at www.FCMAT.org. It was updated on August 19, 2022:
 - Instructions to use the LCFF Calculator have been incorporated into the tool and can be found on the 'Instruction' tab.

- Please remember your Fiscal Advisor is available to review your LCFF calculators.
- See ADA and Enrollment section of Interim Reporting Manual for LCFF ADA funding options effective 2022-23 for school districts.

 **Multi-Year Projections (MYP) advice:**

- MYPs are built on assumptions, and those assumptions are expected to change. Anchor assumptions on reasonable estimates and communicate with stakeholders. **Document thoroughly.**
- Consider creating two MYPs: one reflective of current circumstances, and one with all the all the pandemic one-time funds removed. Is the LEA structural deficit spending? Plan ahead if expenditure reductions are necessary when the one-time funds are gone.

 **One-Time Funding:**

- Remember that stimulus and new 2022-23 (e.g. Learning Recovery and Arts, Music, Instructional Material Discretionary Block Grants) funding are one-time in nature and should not be budgeted in the subsequent years of the MYP.
- Plan expenditures according to spending deadlines and incorporate into cash flow and MYP appropriately.
- Utilize the reporting cycle information to update and keep budget accurate.

 **Changes to enrollment or Average Daily Attendance (ADA):**

Remember to pay close attention to enrollment and ADA numbers in the current year. Understand what is happening for thorough and reasonable projections in subsequent years.

 **Local Control Accountability Plan (LCAP):**

Effective fiscal year 2022-23, supplemental and concentration funding carryover must be accounted for in the subsequent year's LCAP. To avoid large carryover balances at year-end it's important to review actions throughout the current fiscal year to ensure the expenditures are on track. SCOE recommends reviewing LCAP expenditures with each interim period. Plus, review supplemental and concentration estimates to determine if actions need to be added due to an increase in projected funding.

 **Current Expense Formula/Minimum Classroom Compensation (CEB) Planning:**

The Current Expense Formula/Minimum Classroom Compensation (CEA) form is required with Unaudited Actuals but then only optional at Budget (e.g. Interim Report). While the form is not required at interim reporting, it is a good planning tool and early warning sign of noncompliance. It is recommended each school district review their Current Expense Formula/Minimum Classroom Compensation (CEB) at each interim period. Throughout the year is the best time to ensure coding is correct and/or understand why the district is not able to meet the requirement.

 **Reserves:**

Maintaining reserves during uncertain times is extremely important for long-term fiscal health and allows LEAs time to thoughtfully identify and implement budget adjustments over time. LEAs should maximize the use of all one-time federal funds and other restricted

resources to preserve unrestricted fund balances. Remember that one-time funds will only come once.

- Reserve cap expected to remain in place for 2023-24, resulting in a cap of 10% on local reserves (combined assigned and unassigned General Fund balances [**includes** the Reserve for Economic Certainty]) for districts who are not Basic Aid or districts with fewer than 2,501 average daily attendance (ADA).

Routine Restricted Maintenance Account:

All districts must comply with the minimum 3% contribution unless exempt due to district size. Per numerous Assembly bills, several resources' expenditures may be excluded from the 3% calculation.

- Exclude STRS on-behalf (Resource 7690) from expenditures
- Exclude Federal CARES/CRRS/ARP Act expenditures.
 - (Resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 3220, 5316, 7027)

Other Recommendations

Expanded Transitional Kindergarten:

Legislation changed in 2021 to extend the Transitional Kindergarten (TK) program to all children who turn four years old by September 1 by the year 2025-26. Starting in 2022-23, the age of children eligible for TK changes until full implementation is met. The age at which children are eligible for TK changes from 2022-23 to 2025-26 are as follows:

- In the 2022-23 school year, children who will turn five years old between September 2 and February 2* are eligible for TK.
- In the 2023-24 school year, children who will turn five years old between September 2 and April 2* are eligible for TK.
- In the 2024-25 school year, children who turn five years old between September 2 and June 2* are eligible for TK.
- In the 2025-26 school year, and in each school year thereafter, children who will turn four years old by September 1* are eligible for TK.
 - ***Inclusive of these dates**

Points to remember about TK students:

- LCFF Calculator ~ Enrollment and unduplicated pupils counts used in the LCFF Calculator should **exclude** TK students who turn 5 years old **after** February 2, 2023.
- Attendance for TK students turning five years old **after** the TK eligibility cut-off date only generate ADA for the purpose of funding **after** they turn five.

Transportation funding:

Effective 2022-23, a school district that provides pupil transportation services will receive equal to 60% of the home-to-school transportation expenditures reported for the prior year less the LCFF add-on. Requirements for funding will include: Transportation Plan (updated

annually), and annual reporting of such items as encompass ridership, miles driven, expenditure details, number of pupils transported, and more.

Mandate Block Grant ~ Resource 0000, object 8550:

For 2022-23, the mandate block grant (MBG) rates are estimated to be:

- **School districts** will receive approximately \$67.31 per ADA for grades 9-12; \$34.94 per ADA for grades K-8.
- **Charter schools** will receive approximately \$50.98 per ADA for grades 9-12; \$18.34 per ADA for grades K-8.

Basic Aid Supplemental Funding (BAS):

For districts that sponsor charter schools and receive BAS funding, please be aware this funding has been capped at the sponsoring district's in-lieu of property tax transfer amount related to non-resident charter school students and that the fluctuation in funding from one year to the next can be significant due to: the funding status of the district of residence (LCFF vs. Basic Aid), the number of non-resident charter school students, and other factors. Each district is uniquely sensitive to possible changes to their BAS funding.

Due to volatility in property taxes to school districts and continued complicated formulas for qualification and funding amounts, the County recommends basic aid supplemental funding only be used for one-time purposes.

Basic Aid/ Excess Tax/Community Funded School Districts:

- Final 2021-22 property tax information is the only available information at this time. Estimates for 2022-23 will be coming from the Sonoma County Auditor/Tax Collectors in early November and will be distributed as soon after receipt as possible.
- *Minimum State Aid* ~ Under LCFF, basic aid districts will receive minimum state aid (hold harmless funding) of no less than the amount received in 2012-13, which represents their categorical allocation net of 8.92% fair share reduction.
- *Education Protection Account (EPA)* ~ All districts are guaranteed a minimum of \$200 per ADA of EPA funding.
- *RDA Residual (8047 RDAX)* ~ Basic Aid/Excess Tax school districts should not budget more than 50% of their prior *full* year RDA Residual (8047 – RDAX) tax revenues.
- RDA residual (RDAX) tax revenues for 2022-23 are unknown and uncertain.
- *RDA asset liquidation (8047-LQID)* ~ Tax revenues should only be budgeted upon receipt. This form of revenue is rare.
- *District of Choice (DOC) funding* ~ The DOC program is authorized through July 01, 2028. However, there are significant changes to the program, such as: registration of the program with the State Superintendent of Public Instruction (SPI) and the County; required public disclosures; and reduced funding, to name a few. Annually, districts that elect to be in the program must register with the SPI. For a school district of choice that is a basic aid school district, the apportionment

funding for applicable ADA shall be 25% of the school district LCFF base grant that would have been apportioned to the school district of residence. This was effective beginning the 2017-18 fiscal year and amended with AB 185. See Ed Codes 48301 through 48317.

- Basic aid districts are subject to the Local Control and Accountability Plan (LCAP) and Supplemental and Concentration Grant regulations under LCFF.

Expanded Learning Opportunities Program (ELO-P):

Effective 2021-22, LEAs received funds for classroom-based instructional programs that serve grades TK/K-6 to offer a comprehensive after school and intersessional expanded learning opportunities to all unduplicated pupils. Commencing with the 2022–23 fiscal year, as a condition of apportionment, the access requirements are as follows, and will be verified as part of the LEA’s annual audit:

- LEAs with an unduplicated pupil percentage (UPP) equal to or higher than 80% will be required to offer the ELO Program to all TK/K-6 classroom-based pupils and provide program access to all TK/K-6 classroom-based pupils upon parent/guardian request.
- LEAs with a UPP lower than 80% will be required to offer the ELO Program to all TK/K-6 classroom based unduplicated pupils and provide program access to 50% of enrolled TK/K-6 classroom-based unduplicated pupils.

Universal Meals and Meal reimbursement:

Beginning with 2022-23, all LEAs are required to provide two free meals per day to any student who requests a meal. The Budget Act increased the reimbursement rate to \$4.625 per meal served.

- Update your revenues and review the contribution to the cafeteria program for a possible reduction.

K-3 Grade Span Adjustment (GSA):

School districts must maintain an average K-3 class size of 24 **by school site** unless a collectively bargained alternative to the statutory requirements have been agreed upon. If an annual audit of a school district finds the district out of compliance, the CDE will retroactively reduce the district’s funding. There is no waiver process. Please consider actual 2022-23 enrollment **by school site** now that the school year has begun. Actual amounts may be different than what you anticipated in the preparation of your adopted budget.

Adult-to-child ratios for Transitional Kindergarten:

Starting in school year 2022–23, adult-to-child ratios for TK classrooms are 1 adult to 12 children. Contingent on additional funding appropriated by the Legislature, this ratio may reduce to 1:10 starting in school year 2023–24 set forth in *Education Code (EC)* section 48000(g).

Form AB 2756 Reporting Requirements:

Please remember that Education Code Sections 42127 and 42127.6 require districts to submit to the County Office any studies, reports, evaluations, or audits done of the district

that contain evidence that the district is showing fiscal distress. The AB2756 Reporting Requirement form is used to communicate such work and should be completed by all LEAs and then **returned to SCOE with all interim financial reporting**. The form is available at <http://www.scoe.org/pub/htdocs/fiscal-forms.html>


STRS (and PERS) On-Behalf Contribution ~ Resource 7690:

Districts should adjust their fiscal year (FY) 2022-23 budget to reflect a STRS On-Behalf pension contribution. An estimate for FY 2022-23 was included in the 2021-22 Year-End Close manual and is attached for your convenience. This will aid with account analysis and ensure the Special Ed MOE and other reporting requirements reflect this information consistently from year-to-year going forward. At the end of the year, a journal entry will be prepared to record actual STRS on-behalf costs when actual data is known.

Cashflow Report:

Please notify SCOE immediately if you do not anticipate having sufficient cash for all funds to remain positive. Please note:

- Cash in all funds must be positive at June 30, 2023.
- Education Code Section 42603 allows LEAs to borrow between funds temporarily. There are limitations which are noted below:
 - No more than 75% of the money held in any fund during the current fiscal year may be transferred.
 - The funds must be repaid by June 30th of the current fiscal year if the transfer was completed prior to the last 120 days of the fiscal year.
 - If the funds were transferred within the last 120 days of the fiscal year, repayment of the funds must be made prior to June 30th in the subsequent fiscal year.
 - If borrowing from Fund 21, does your bond agreement allow it?
- Changes in property valuations can affect the cashflow of property taxes.
- Cashflow related to funding can be found at:
 - *Principal Apportionment:* Go to: <http://www.cde.ca.gov/fg/aa/pa/index.asp>
 - To get monthly payment schedule, click on Payment Schedule Summary - LEA detail on the following website: <https://www.cde.ca.gov/fg/aa/pa/iassf22adv.asp>
 - *Categorical funding:* Estimated cash flow schedules (prepared monthly), reporting deadlines and a list of by program funding by name is available from this site. Go to: <https://www.cde.ca.gov/fg/aa/ca/estcashflow.asp>
 - *Education Protection Account (EPA) Apportionment:* EPA funding uses Resource 1400, Object 8012 and will be received quarterly.
 - Go to: <https://www.cde.ca.gov/fg/aa/pa/epa2223.asp>
- A Cash Flow report template may be found on the SCOE website at <https://www.scoe.org/pub/htdocs/fiscal-forms.html> along with the multi-year projection worksheet. Also accepted are either the SACS software version or the LEA's own version.

 **SCOE will be hosting mini-trainings/working sessions during the first interim development:**

- Budget Review/Clean-up (working session) October 31st 9:00 – 10:30.
- Cash Flow mini-training November 17th at 11:15 (before DBUG).

 **Did you know SCOE has an extra desk setup for CBOs to work?**

- The desk is available for CBOs who need to work and/or get extra support from the advisor team. Just give us advance notice you would like to use the desk and what support you need and the desk is yours to use.

Forms to Submit with your Interim Report

The full Interim Report software package, including the cashflow and MYP, should be submitted to your SCOE Advisor by e-mail and SACS dataset submitted via SACS web applicable (see Interim Reporting manual for submission process). The following information/forms are requested:

- ✚ **LCFF Calculator – FCMAT Calculator** ~ Use the FCMAT Calculator v23.2b version or newer, if available. It can be found at www.fcmat.org. Please provide an electronic copy *and* the tabs of the calculator in hard copy of the pages that were presented to the board.
- ✚ **Balancing Spreadsheet** ~ Due to the change to the LCFF funding model, there is presently no mechanism or technical review check (TRC) in the SACS software which assesses State revenue. SCOE created a Balancing Spreadsheet that will assist in determining if your SACS LCFF revenue sources tie with your LCFF Calculator, Escape, and Multi-year projection. The document can be found at <http://www.scoe.org/pub/htdocs/fiscal-forms.html>.
- ✚ **Combined District and Charter School Enrollment and ADA Data** ~ For districts with conversion charter schools included in the General Fund, please consider completing a spreadsheet which combines District and conversion charter school enrollment and ADA data to provide a complete picture of the students affecting the general fund. Unduplicated count information can also be chronicled to offer a comprehensive look at the District. A sample worksheet template can be found at: <http://www.scoe.org/pub/htdocs/fiscal-forms.html> and is called LCFF Enrollment ADA.
- ✚ **Cashflow** ~ Statement (SACS form, SCOE's template, or LEA's own form), include assumptions!
- ✚ **Multi-Year Projection** ~ Worksheet with narrative/justifications/assumptions (SACS software form, SCOE's template, or LEA's own form). The MYP must report unrestricted, restricted and combined totals.
- ✚ **Narrative and budget assumptions**, as submitted to your Board.
- ✚ **Narrative of Special Funds**, if not included in the items above (DISTRICT only).
- ✚ **AB2756 Reporting Requirements form**, found at <http://www.scoe.org/pub/htdocs/fiscal-forms.html>.
- ✚ **Interim SACS forms:**
 - Certification Page, original signature or a scanned copy accepted at Interim Reporting
 - General Fund Summary - Combined Unrestricted/Restricted Report
 - General Fund Unrestricted Report
 - General Fund Restricted Report
 - Other Funds – Two-page Summary
 - Form A – ADA worksheet
 - Form CS – Criteria and Standards Summary Review – completed in full, with explanations
 - Technical Review Check (Exceptions only)

SSC School District and Charter School Financial Projection Dartboard 2022-23 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2022–23 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

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

| LCFF GRADE SPAN FACTORS FOR 2022-23 | | | | |
|--|----------|---------|---------|----------|
| Entitlement Factors per ADA* | K-3 | 4-6 | 7-8 | 9-12 |
| 2021-22 Base Grants | \$8,093 | \$8,215 | \$8,458 | \$9,802 |
| Statutory COLA of 6.56% | \$531 | \$539 | \$555 | \$643 |
| Additional LCFF Investment of 6.70% ³ | \$542 | \$550 | \$567 | \$657 |
| 2022-23 Base Grants | \$9,166 | \$9,304 | \$9,580 | \$11,102 |
| Grade Span Adjustment Factors | 10.4% | – | – | 2.6% |
| Grade Span Adjustment Amounts | \$953 | – | – | \$289 |
| 2022-23 Adjusted Base Grants ⁴ | \$10,119 | \$9,304 | \$9,580 | \$11,391 |

*Average daily attendance (ADA)

| OTHER PLANNING FACTORS | | | | | | |
|--|----------------------|----------|---------|---------|---------|---------|
| Factors | | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
| California CPI | | 6.56% | 5.75% | 2.58% | 2.20% | 2.38% |
| California Lottery | Unrestricted per ADA | \$176.94 | \$170 | \$170 | \$170 | \$170 |
| | Restricted per ADA | \$81.94 | \$67 | \$67 | \$67 | \$67 |
| Mandate Block Grant (District) | Grades K-8 per ADA | \$32.79 | \$34.94 | \$36.82 | \$38.30 | \$39.72 |
| | Grades 9-12 per ADA | \$63.17 | \$67.31 | \$70.93 | \$73.78 | \$76.52 |
| Mandate Block Grant (Charter) | Grades K-8 per ADA | \$17.21 | \$18.34 | \$19.33 | \$20.11 | \$20.86 |
| | Grades 9-12 per ADA | \$47.84 | \$50.98 | \$53.72 | \$55.88 | \$57.96 |
| Interest Rate for Ten-Year Treasuries | | 2.08% | 3.20% | 2.85% | 2.68% | 2.80% |
| CalSTRS Employer Rate ⁵ | | 16.92% | 19.10% | 19.10% | 19.10% | 19.10% |
| CalPERS Employer Rate ⁵ | | 22.91% | 25.37% | 25.20% | 24.60% | 23.70% |
| Unemployment Insurance Rate ⁶ | | 0.50% | 0.50% | 0.20% | 0.20% | 0.20% |
| Minimum Wage ⁷ | | \$15.00 | \$15.50 | \$16.00 | \$16.40 | \$16.80 |

| STATE MINIMUM RESERVE REQUIREMENTS | |
|---|--------------------|
| Reserve Requirement | District ADA Range |
| The greater of 5% or \$75,000 | 0 to 300 |
| The greater of 4% or \$75,000 | 301 to 1,000 |
| 3% | 1,001 to 30,000 |
| 2% | 30,001 to 400,000 |
| 1% | 400,001 and higher |

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

²Amount represents the 2021-22 statutory COLA of 1:70% plus an augmentation of 1.00%, compounded with the 2020-21 unfunded statutory COLA of 2.31%.

³Percentage is separate and distinct from the statutory COLA and codified in Education Code Section 42238.02(d)(5)

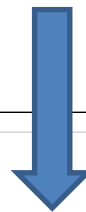
⁴Additional funding is provided for students who are designated as eligible for free and reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

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

⁶Unemployment rate in 2021-22 and 2022-23 are final based on the 2021 Enacted State Budget, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)

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

STRS On-Behalf Analysis Spreadsheet Application



| Proportionate Share Calculations for Total CalSTRS and On-Behalf Contributions | | | | | | | |
|--|--|--|---|--|--|--|------------------------------------|
| Employer Reporting Number | Employer Name | 2020-21 CalSTRS Calculated Employer Contribution | 2020-21 SB 90 Contributions Allocated to Employer | 2020-21 Employer Proportionate Share of Total CalSTRS-- Calculated Employer Contribution | 2020-21 Employer Proportionate Share of State on-Behalf Contribution | 2021-22 On-Behalf Contribution to Book | 2022-23 On-Behalf Amount to Budget |
| 49001 | Alexander Valley Union Elementary | 148,825 | 27,190 | 0.002% | 0.0025790% | \$ 110,342 | \$114,913 |
| 49002 | Sebastopol Independent Charter | 158,497 | 28,957 | 0.002% | 0.0027470% | \$ 117,530 | \$122,479 |
| 49005 | Bellevue Union Elementary | 1,290,870 | 235,842 | 0.015% | 0.0223710% | \$ 957,139 | \$996,727 |
| 49006 | Bennett Valley Union Elementary | 743,556 | 135,848 | 0.009% | 0.0128860% | \$ 551,325 | \$574,127 |
| 49007 | Kid Street Learning Center Charter | 82,723 | 15,113 | 0.001% | 0.0014340% | \$ 61,353 | \$63,925 |
| 49011 | Cinnabar Elementary | 211,853 | 38,706 | 0.002% | 0.0036710% | \$ 157,063 | \$163,579 |
| 49012 | Live Oak Charter | 132,443 | 24,197 | 0.002% | 0.0022950% | \$ 98,191 | \$102,264 |
| 49015 | Dunham Elementary | 127,998 | 23,385 | 0.001% | 0.0022180% | \$ 94,897 | \$98,832 |
| 49017 | Forestville Union Elementary | 250,740 | 45,810 | 0.003% | 0.0043450% | \$ 185,900 | \$193,605 |
| 49018 | Fort Ross Elementary | 31,802 | 5,810 | 0.000% | 0.0005510% | \$ 23,574 | \$24,555 |
| 49020 | Gravenstein Union Elementary | 729,464 | 133,273 | 0.008% | 0.0126410% | \$ 540,843 | \$563,246 |
| 49021 | Sunridge Charter | 165,936 | 30,317 | 0.002% | 0.0028760% | \$ 123,049 | \$128,228 |
| 49022 | Guerneville Elementary | 207,960 | 37,994 | 0.002% | 0.0036040% | \$ 154,196 | \$160,573 |
| 49023 | Pathways Charter | 285,402 | 52,143 | 0.003% | 0.0049460% | \$ 211,614 | \$220,369 |
| 49024 | Harmony Union Elementary | 264,334 | 48,294 | 0.003% | 0.0045810% | \$ 195,997 | \$204,102 |
| 49026 | Horicon Elementary | 75,891 | 13,865 | 0.001% | 0.0013150% | \$ 56,262 | \$58,598 |
| 49029 | Kenwood Elementary | 177,967 | 32,515 | 0.002% | 0.0030840% | \$ 131,948 | \$137,415 |
| 49031 | Liberty Elementary | 201,983 | 36,902 | 0.002% | 0.0035000% | \$ 149,747 | \$155,958 |
| 49032 | Woodland Star Charter | 160,751 | 29,369 | 0.002% | 0.0027860% | \$ 119,199 | \$124,221 |
| 49033 | California Virtual Academy at Sonoma | 351,983 | 64,307 | 0.004% | 0.0061000% | \$ 260,987 | \$271,779 |
| 49034 | Mark West Union Elementary | 1,265,316 | 231,173 | 0.015% | 0.0219280% | \$ 938,186 | \$976,996 |
| 49035 | Monte Rio Union Elementary | 85,488 | 15,619 | 0.001% | 0.0014810% | \$ 63,364 | \$66,008 |
| 49036 | Montgomery Elementary | 21,010 | 3,839 | 0.000% | 0.0003640% | \$ 15,574 | \$16,223 |
| 49038 | Oak Grove Union Elementary | 623,987 | 114,002 | 0.007% | 0.0108140% | \$ 462,675 | \$481,803 |
| 49039 | Old Adobe Union Elementary | 1,547,757 | 282,775 | 0.018% | 0.0268220% | \$ 1,147,574 | \$1,195,079 |
| 49040 | River Montessori Charter | 104,767 | 19,141 | 0.001% | 0.0018160% | \$ 77,697 | \$80,959 |
| 49041 | Pivot Charter School North Bay | 266,540 | 48,697 | 0.003% | 0.0046190% | \$ 197,623 | \$205,805 |
| 49043 | Piner-Olivet Union Elementary | 868,917 | 158,751 | 0.010% | 0.0150580% | \$ 644,254 | \$670,922 |
| 49044 | Piner-Olivet Charter | 142,517 | 26,038 | 0.002% | 0.0024700% | \$ 105,679 | \$110,131 |
| 49046 | Kashia Elementary | 9,497 | 1,735 | 0.000% | 0.0001650% | \$ 7,059 | \$7,351 |
| 49047 | Rincon Valley Union Elementary | 3,049,137 | 557,077 | 0.035% | 0.0528410% | \$ 2,260,793 | \$2,354,349 |
| 49048 | Roseland Elementary | 2,263,011 | 413,452 | 0.026% | 0.0392180% | \$ 1,677,935 | \$1,747,353 |
| 49049 | The Reach School | 84,393 | 15,419 | 0.001% | 0.0014630% | \$ 62,594 | \$65,215 |
| 49051 | Sebastopol Union Elementary | 354,774 | 64,817 | 0.004% | 0.0061480% | \$ 263,041 | \$273,934 |
| 49052 | Credo High | 232,799 | 42,532 | 0.003% | 0.0040340% | \$ 172,594 | \$179,753 |
| 49053 | Twin Hills Union Elementary | 702,701 | 128,383 | 0.008% | 0.0121780% | \$ 521,034 | \$542,581 |
| 49054 | Two Rock Union | 115,045 | 21,019 | 0.001% | 0.0019940% | \$ 85,313 | \$88,902 |
| 49060 | Waugh Elementary | 606,428 | 110,794 | 0.007% | 0.0105090% | \$ 449,626 | \$468,245 |
| 49061 | West Side Union Elementary | 124,906 | 22,820 | 0.001% | 0.0021650% | \$ 92,629 | \$96,522 |
| 49062 | Wilmar Union Elementary | 162,368 | 29,665 | 0.002% | 0.0028140% | \$ 120,396 | \$125,471 |
| 49063 | Windsor Unified School District | 3,401,425 | 621,440 | 0.039% | 0.0589460% | \$ 2,521,994 | \$2,626,363 |
| 49064 | Wright Elementary | 1,054,815 | 192,715 | 0.012% | 0.0182800% | \$ 782,107 | \$814,461 |
| 49065 | Village Charter | 35,987 | 6,575 | 0.000% | 0.0006240% | \$ 26,698 | \$27,809 |
| 49069 | California Pacific Charter School- Sonoma | 135,155 | 24,693 | 0.002% | 0.0023420% | \$ 100,202 | \$104,358 |
| 49070 | Sonoma Charter | 104,922 | 19,169 | 0.001% | 0.0018180% | \$ 77,783 | \$81,014 |
| 49071 | West Sonoma County Union High | 1,563,942 | 285,732 | 0.018% | 0.0271030% | \$ 1,159,597 | \$1,207,576 |
| 49081 | Cloverdale Unified School District | \$1,052,862 | \$192,358 | 0.012% | 0.0182460% | \$ 780,652 | \$812,953 |
| 49082 | Cotati-Rohnert Park Unified School District | 4,119,552 | 752,642 | 0.047% | 0.0713910% | \$ 3,054,451 | \$3,180,855 |
| 49084 | Geyserville Unified School District | 226,471 | 41,376 | 0.003% | 0.0039250% | \$ 167,930 | \$175,007 |
| 49085 | Petaluma | 6,032,361 | 1,102,112 | 0.070% | 0.1045400% | \$ 4,472,725 | \$4,657,804 |
| 49086 | Santa Rosa | 13,408,742 | 2,449,777 | 0.155% | 0.2323710% | \$ 9,941,951 | \$10,353,375 |
| 49087 | Healdsburg Unified School District | 1,366,934 | 249,739 | 0.016% | 0.0236890% | \$ 1,013,530 | \$1,055,459 |
| 49088 | Sonoma Valley Unified School District | 3,404,101 | 621,929 | 0.039% | 0.0589920% | \$ 2,523,962 | \$2,628,430 |
| 49091 | Santa Rosa Junior College | 7,152,457 | 1,306,754 | 0.082% | 0.1239510% | \$ 5,303,221 | \$5,522,671 |
| 49097 | Sonoma County Office of Education | 2,442,377 | 446,222 | 0.028% | 0.0423260% | \$ 1,810,910 | \$1,885,848 |
| Total | Total CalSTRS-calculated employer contributions | \$6,824,656,039 | | 66.526% | | | |
| 20-21 | State of California contributions (nonemployer cont) | 3,433,902,224 | | 33.474% | | | |
| 21-22 | Estimate of State Contribution for 21-22 | \$4,278,482,018 | | | | | |
| | 2020-21 STRS Rate | 16.15% | | | | | |
| | State Teachers Retirement Fund | | | | | | |
| | School Lands Revenue | | | | | | |