



# Santa Clara County Office of Education

1290 Ridder Park Drive, San Jose, CA 95131-2304  
Mary Ann Dewan, Ph.D., County Superintendent of Schools

## 2024-25 BUDGET GUIDE



**INTERNAL BUSINESS SERVICES**

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# Budget Development



Santa Clara County Office of Education

Mary Ann Dewan, Ph.D.  
County Superintendent of Schools

February 5, 2024

**TO:** Division Heads, Program Directors/Managers and Administrative Assistants

**FROM:** Stephanie Gomez, Assistant Superintendent, Business Services  
Business, Facilities & Operations Division

DocuSigned by:  
*Stephanie Gomez*  
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**SUBJECT:** 2024-25 Budget Development Workshop and Deadline Dates

Welcome to the 2024-25 Budget Development Workshop. This is the time of year when we begin to prepare the budget for the upcoming fiscal year. Since the 2024-25 State Budget has not been enacted yet, SCCOE's budget is developed based upon a set of assumptions and the most up-to-date information available. With the implementation of the Local Control Funding Formula (LCFF), a preliminary budget is now required to be presented at a public hearing, which is scheduled for the June 05, 2024 Board Meeting. The final budget adoption is scheduled for the June 12, 2024 Board Meeting.

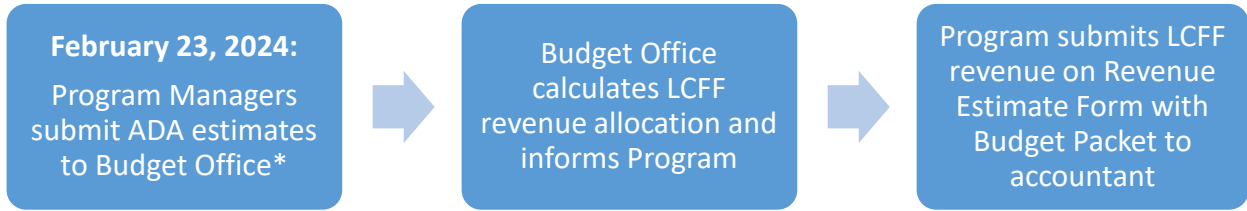
The Budget Office and Accounting Services look forward to working with you throughout the budget development process and appreciate your diligence in meeting the deadlines provided below.

Budget Submission	Fund 800	Funds: 88x, 922, 93x	Funds: 100, 12x, 67x, 801, 810, 820, 850, 860, 870, 890, 920, 940, 921, 940, 950, 990
Program Managers submit budgets to Program Accountants	March 1, 2024	March 7, 2024	March 14, 2024
Budget Office returns budgets to Program Managers for final review	March 22, 2024	April 1, 2024	April 5, 2024
Program Managers submit final budgets to Division Heads for review	March 25 - 29, 2024	April 2 - 9, 2024	April 8 - 12, 2024
Division Heads submit final budgets to Budget Office	April 4, 2024	April 11, 2024	April 17, 2024



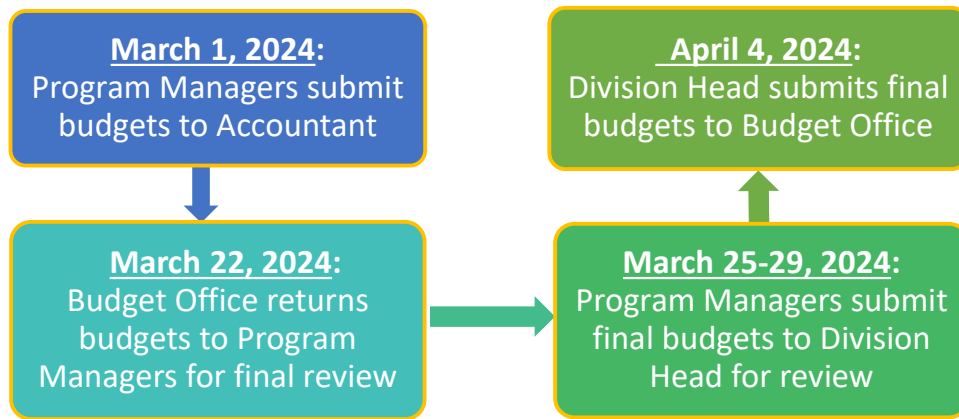
# 2024-25 BUDGET DEVELOPMENT SCHEDULE

## Schedule for Alternative Ed & OYA ADA Estimates



\*Revenue estimate must be reviewed and approved by Division Head prior to submission

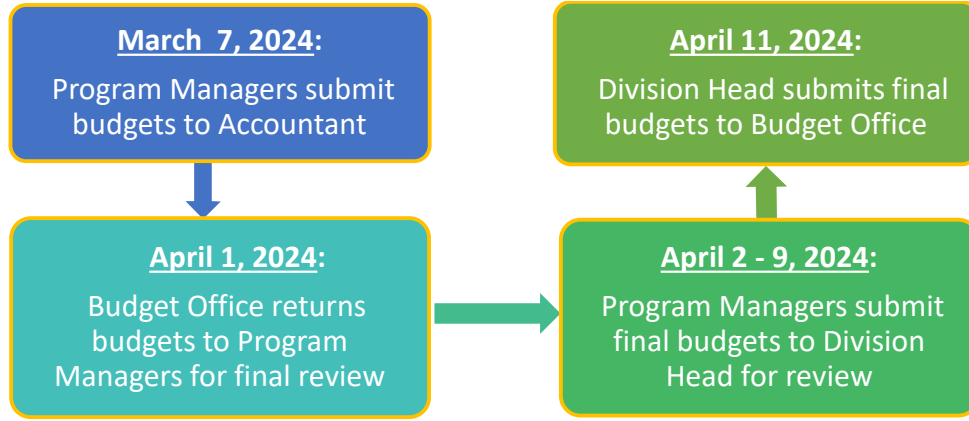
## Schedule for Programs in Fund 800



# 2024-25 BUDGET DEVELOPMENT SCHEDULE

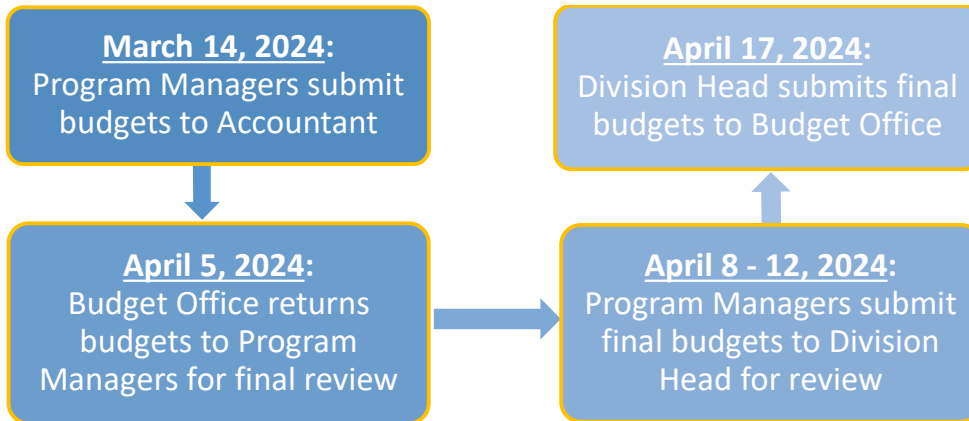
## Schedule for Programs in Funds:

88x, 922, 93x



## Schedule for Programs in Funds:

100, 12x, 350, 67x, 801, 810, 820, 850, 860, 870, 890, 920, 921, 940, 950, 990



## 2024-25 BUDGET ASSUMPTIONS

### Benefit Rates

Benefit	Object Codes	Benefit Rate	
State Teachers' Retirement System (STRS)	3101/02		19.10%
Public Employees' Retirement System (PERS)	3201/02		27.80%
Old-Age, Survivors & Disability Insurance-Social Security (OASDI)	3311/12	Maximum \$168,600	6.20%
Medicare	3321/22		1.45%
Health & Welfare	3401/02	Per Open Position	\$20,700
Unemployment Insurance (U.I.)	3501/02		0.05%
Workers' Compensation (W/C) - Lower Rate	3601/02	All SCCOE Programs Except Programs Subject to Higher Rate	1.03%
Workers' Compensation (W/C) - Higher Rate	3601/02	Head Start, Child Development & Special Education	3.00%
Other Post Employment Benefit (OPEB)	3701/02 3751/52	Per Full Time Equivalent (FTE)	\$0

### Workers' Compensation Rates

Program	Workers' Comp Rate (%)
All SCCOE Programs except Programs listed below	1.03
Child Development (Fund 120)	3.00
Head Start (Fund 860)	3.00
Special Education (Funds 820 and 950)	3.00

## Indirect Rates

<b>Program</b>	<b>Indirect Cost Rate ( % )</b>
<b>a) All formula and non-competitive funding except b - g</b>	10
<b>b) Child Development (Fund 120)</b>	7.5
<b>c) Child Nutrition</b>	5.06
<b>d) Head Start (Fund 860)</b>	10.61
<b>e) SELPA (Fund 810)</b>	8
<b>f) Special Education (Fund 820, 950)</b>	8
<b>g) Migrant Education (Fund 870)</b>	8
<b>All other funding categories apart from a - g</b>	10.97



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# Development Process



# Budget Development Process

As we develop the budget it is important to understand the source of the funding for the program/s. The resource code in SCCOE's 35-digit financial account string helps determine the type of funding source and the appropriate steps to take for developing the budget. The two broad categories of funding sources are:

- Unrestricted Funding – Resource Code **0000 – 1999**
- Restricted Funding – Resource Code **2000 – 9999**

## SCCOE's 35-Digit Account String and the Resource Code

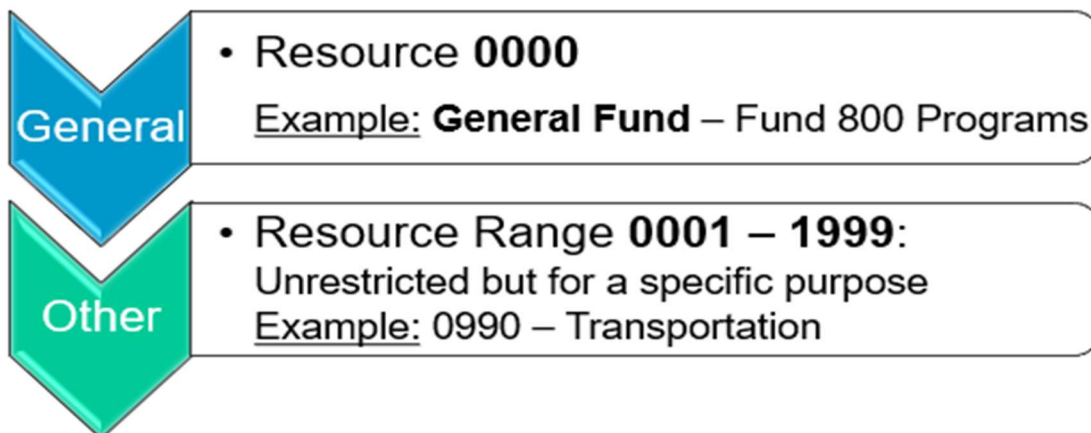
Fund	Resource	Project Year	Object	Sub-Object	Goal	Function	Cost Center	Site	Manager
xxx	xxxx	x	xxxx	xx	xxxx	xxxx	xxxxxxx	xxx	xxxx

SCCOE account strings consist of 35 digits and the components as reflected in the table above.

The Resource Code is the 4 digit code after the Fund.

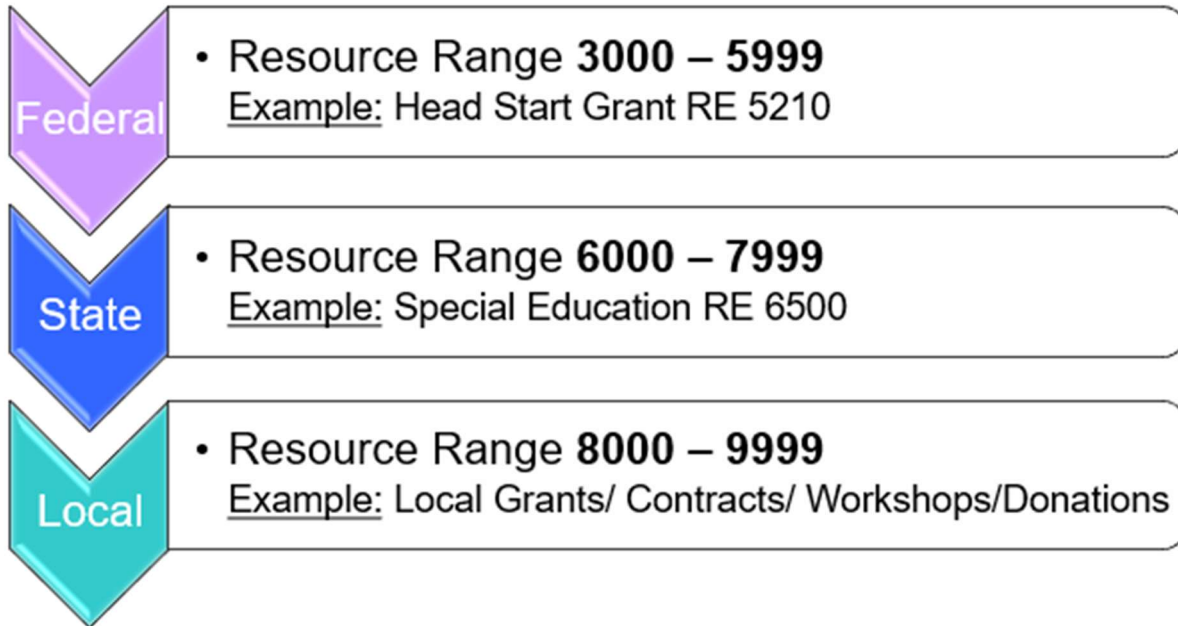
## Unrestricted Funding Sources

Unrestricted resources could be broken down further into two categories - General and Other. The chart below provides the range and examples for the two types of unrestricted funding sources.



## Restricted Funding Sources

Restricted resources could be broken down further into three categories – Federal, State and Local. The chart below provides the range and examples of the three types of restricted funding sources.



## General Rule on Funding Sources

### Unrestricted: Fund 800 Programs – RE 0000

- Funding sources not subject to external or legal constraints and may be used for any purpose not prohibited by law or board policy

### Restricted: All Other Programs

- Funding sources subject to constraints imposed by external resource providers or by law through constitutional provisions or legislation

## Reports Distributed by Accounting During Budget Development

### ➤ **Comparative Budget Report**

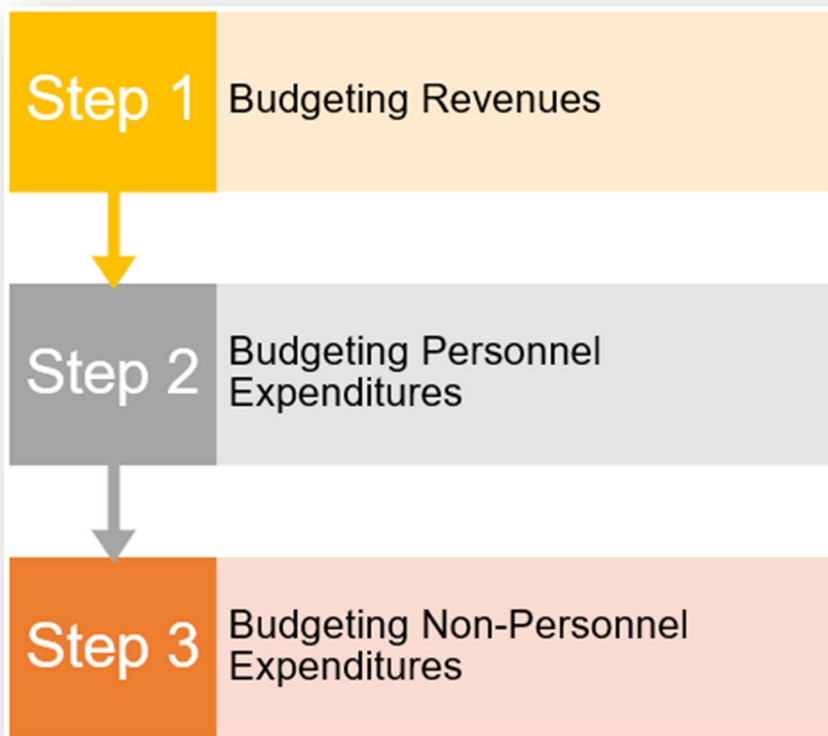
- Comparison of current year working budget and prior year actuals, working budget and adopted budget
- Preliminary budget column for the upcoming fiscal year is the current fiscal year's working budget

### ➤ **Benefit Projection Report**

- Benefit projection for the upcoming fiscal year, reflects the updated salary schedules and benefit rates for the upcoming fiscal year
- All positions and account strings reflected in the upcoming fiscal year's Benefit Projection Report is based on current fiscal year employee records

## **The Budget Development Process**

The Budget development process consists of three critical steps:



## The Budget Development Process for Fund 800, Resource Code 0000

Programs that are funded by Fund 800, Resource Code 0000 do not have any revenue to be budgeted. These programs are funded by the general fund reserves.



### Budget Sample

Object	Object Description	Proposed Budget FY2024-2025
8000	Revenue	<u>\$ 500,000</u>
1000	Certificated Salaries	150,000
2000	Classified Salaries	150,000
3000	Benefits	94,993
4000	Materials & Supplies	10,412
5000	Professional/Consulting Services	<u>49,140</u>
	<b>Total Direct Cost</b>	<b>\$ 454,545</b>
7310	Indirect Cost (10.00%)	<u>45,455</u>
	<b>Total Expenditures</b>	<b><u>\$ 500,000</u></b>

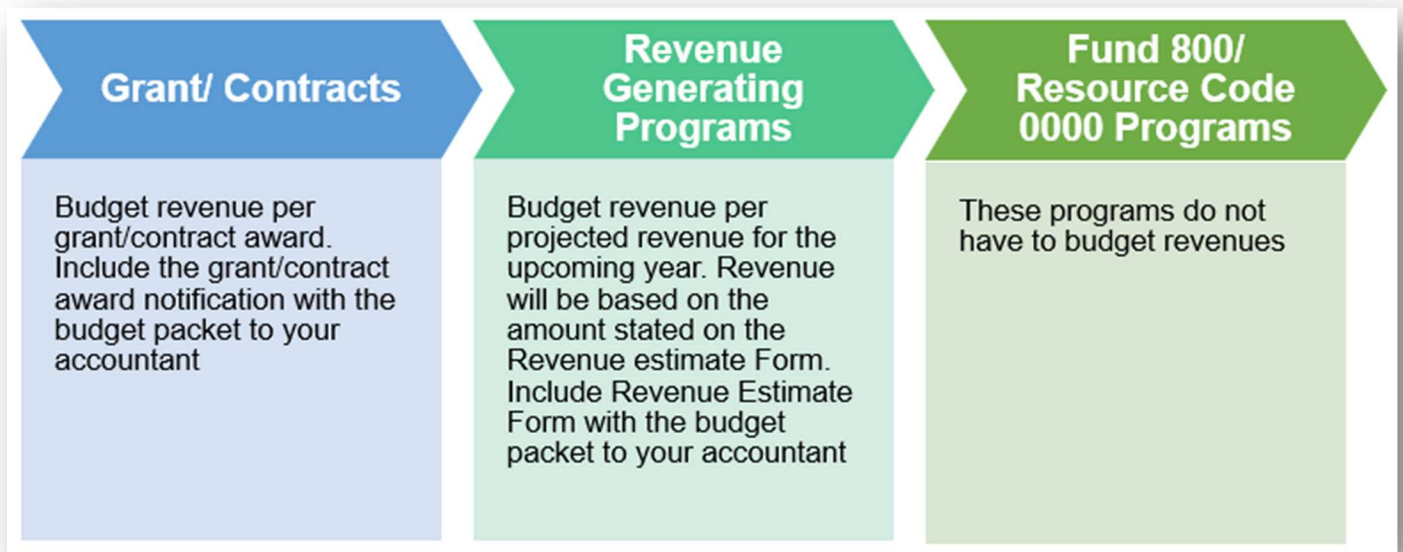
**Please note:** once you have completed developing your budgets for your respective programs, please submit all budget documentation/ packets electronically to your program accountant.

### Funding Source & Budget Development Process

Depending on the funding source, the appropriate budget development steps should be followed.

## Step 1: Budgeting Revenues

### General Guidelines



### Guidelines for Budgeting Revenue for New Grants or Contracts



Ensure you have received the Grant Award Notification (GAN) or the fully executed contract prior to budgeting



In case fully executed funding letters are not available at budget development, consult IBS Director for acceptable documentation



Budget grant award/ contract amount as the revenue



Prepare expenditure budget per budget submitted with grant application/ contract



## **Guidelines for Budgeting for Revenue Generating & ADA Generating Programs**



Prepare a revenue estimate, using current year estimate as basis



Examples include, but are not limited to workshops, curriculum development, ADA (Average Daily Attendance) driven programs etc.



Complete a Revenue Estimate Form and obtain all approvals before preparing the budget



Budget the revenue estimate amount as revenues and include the approved form with the budget packet to your accountant

## **Guidelines on Budgeting for Programs under Fund 800 – Resource Code 0000**

There is no revenue to budget for Fund 800 programs that are funded by Fund 800, Resource Code 0000. These programs are funded by the general fund reserves.

## Step 2: Budgeting Personnel Expenditures

Review the comparative budget report as well as the benefit projection report.

Review the Benefit Projection Report provided

Validate:

- your program's Full Time Equivalents (FTEs)
- employee name, allocation and account string
- all open positions; determine if position needs to be budgeted or eliminated, make a notation on the report and include with budget packet to accountant

### Change in Allocation and/ or Account String for Staffing

- Will require completion of Salary Account Change Form (SACF)
- Completed SACF must be included in the budget packet to your accountant

### Establishment of a New Position

- **Approved 'Request for New or Increase of Position'** form must be attached to budget packet to accountant for new positions established during budget development
- **Upcoming fiscal year's Employee Fringe Benefit Cost Form** should be used to compute benefits for the new position and included in the budget projection

### Elimination of an Existing Position

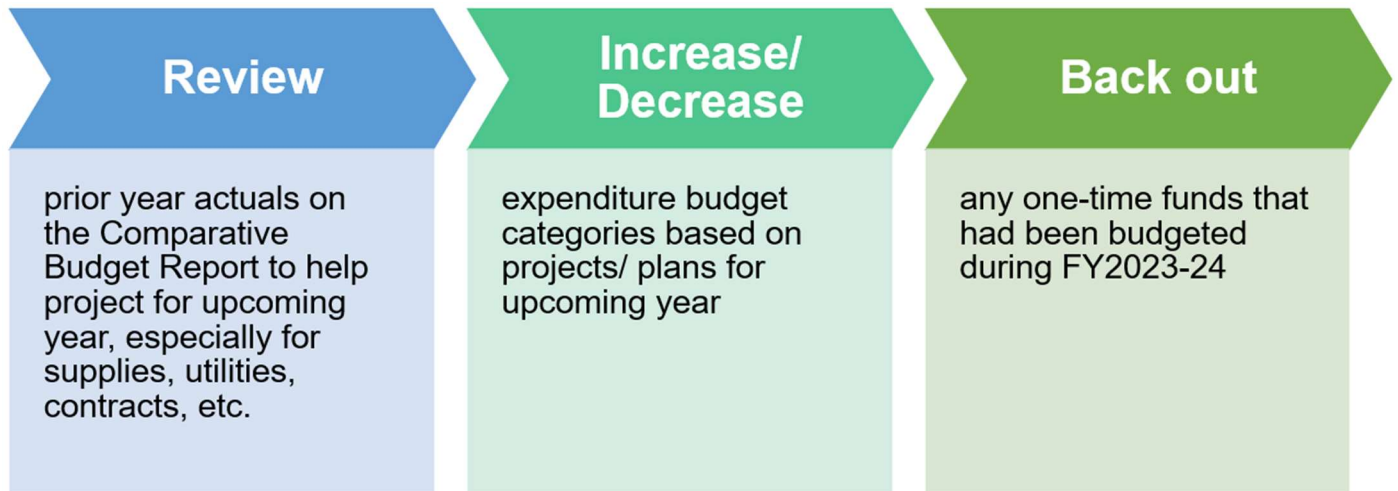
- Complete HR's "Request to Decrease or Eliminate Position" form. Ensure this form is approved.
- **Approved 'Request to Decrease or Eliminate Position'** form must be attached to budget packet to accountant to reduce budget for an existing position

### Request for Additional Funding from General Fund for the Establishment of New Position

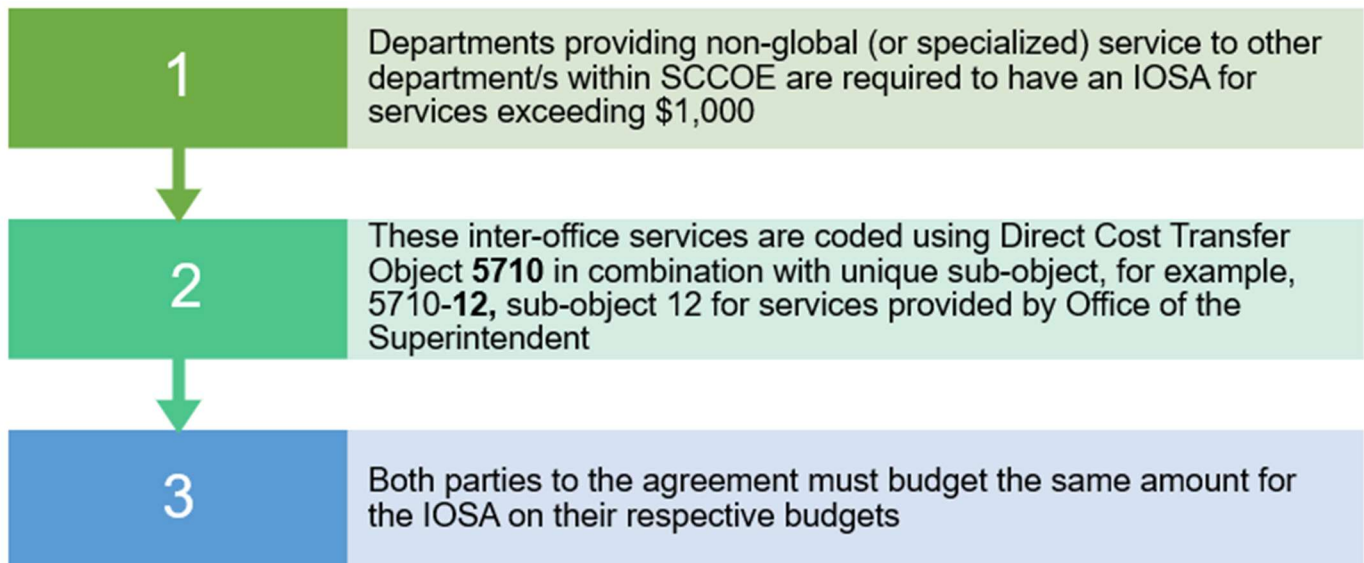
- Complete a Program Addition Request Form
- Include the approved **Program Addition Request Form** and approved **'Request for New or Increase of Position'** form with the budget packet to accountant

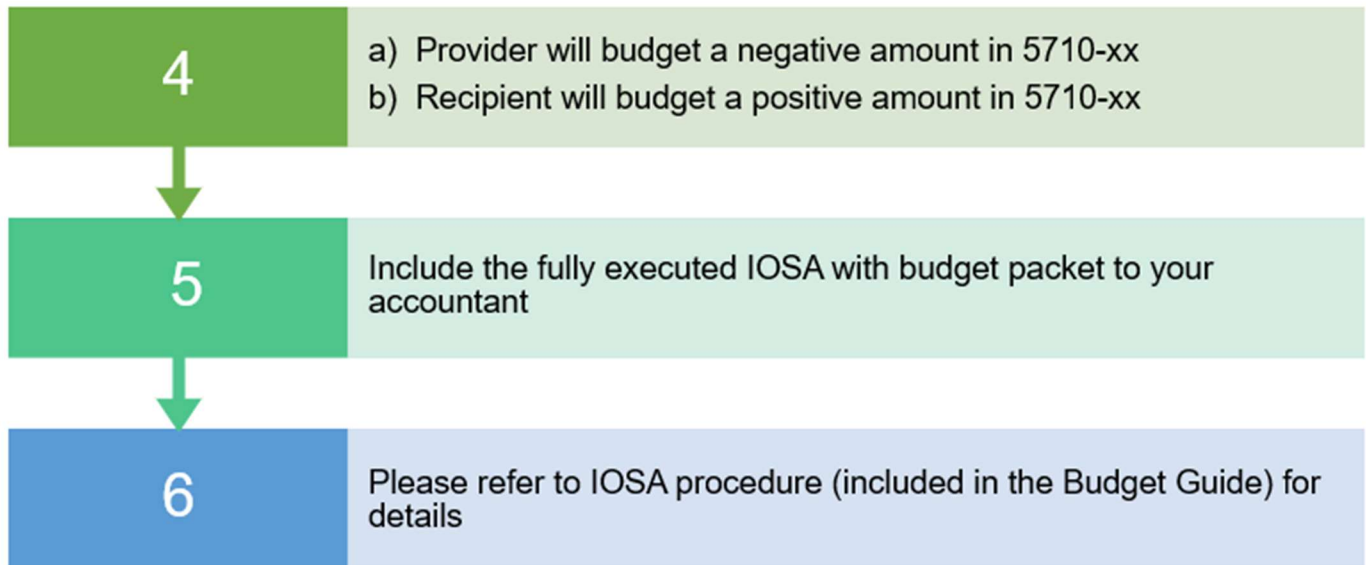
## Step 3: Budgeting Non-Personnel Expenditures

### General Guidelines



### Budgeting for Inter-Office Service Agreement (IOSA)





## **Budgeting for Phone/ Internet Services**

### **Budget**

- Budget based on prior year's actual expenditures in object code for respective service
  - Object 59xx for Phone/Internet

### **Changes in Service**

- Factor into your budget any addition or cancellation of phone line; opening or closing of a site location

### **Contact**

- Steven Mitome (extension 6897) in Technology and Data Service Division for the following:
  - addition or cancellation of phone line
  - addition or closure of a site location

### **Purchase Orders**

- Programs must ensure Purchase Orders (POs) for phone/ internet are established in advance to maintain continuity of service

### **Best Practice**

- POs should be entered in May for the upcoming fiscal year, for critical services that need to commence July 1 of the new fiscal year

## **Budgeting for Utility Services**

### **Budget**

- Budget based on prior year's actual expenditures in object code for respective service
  - Object 55xx for Operations & Housekeeping

### **Changes in Service**

- Factor into your budget any additions or closures of site locations

### **Purchase Orders**

- Programs must ensure Purchase Orders (POs) for phone/internet and utilities are established in advance to maintain continuity of service
- Best practice is to enter POs in May for the upcoming fiscal year, for critical services that need to commence July 1

## **Budgeting for Utilities/ Custodial Services/ Other Related Costs for South County Annex & Snell Sites**

### **To Budget**

- If you have a site located at South County Annex and/or Snell, obtain estimates from Samim Vohra in Internal Business Services to budget for utilities, custodial services and other related site costs for FY2024-25

### **Purchase Orders**

- Best practice is to enter POs in May for the upcoming fiscal year for critical services that need to commence July 1 of the new fiscal year



## Budgeting for Technology Services

- **Typical equipment and software costs for new staff (per employee)**



Item	Cost
Dell 5400 Laptop	\$ 1,325.00
Dell P2400 Monitor (2)	\$ 345.00
Dell WD22TB4 Dock	\$ 300.00
Headset	\$ 30.00
Web Camera	\$ 35.00
Keyboard and Mouse	\$ 30.00
Adobe CC License	\$ 6.00
Phone	\$ 200.00
Office License	\$ 77.00
DUO	\$ 15.00
<b>Total</b>	<b>\$ 2,363.00</b>

### Questions on Equipment & Software

- Please contact: Lee Andersen or Steve Pinkoski

## Capital Outlay

Per Procedures 330 and 770 of the CSAM (California School Accounting Manual), capital outlay is defined as follows:

Purchases of items costing \$5,000 and above are recorded in the **6xxx** object codes. Record expenditures for land, buildings, equipment, and other intangible capital assets, such as computer software, including items acquired through leases with option to purchase.

**Note: Equipment under \$5,000 must be coded as follows:**

**Object 4400 (Non-capitalized Equipment):** Purchases in the range of \$500 to \$4,999.

**Object Code 4368 (Equipment under \$500):** All items costing below \$500.

**Example:** Purchase of 3 laptops at \$1,500 each, 10 tables at \$400 each and 1 vehicle for \$20,000.

These purchases should be recorded as follows:

Object Code	Description	Amount	Description
4368	Equipment costing under \$500	\$4,000	10 tables at \$400 each
4400	Equipment costing over \$500 & under \$5,000	\$4,500	3 laptops at \$1,500 each
6400	Equipment over \$5,000	\$20,000	1 vehicle for \$20,000

## Budgeting Indirect Cost

### Compute indirect cost (refer to slide Indirect Cost Calculation)

- Object Codes 5100, 6xxx, and 7xxx are not subject to indirect
- Funds 800 Programs, Resource code 0000, are not subject to Indirect

### Reduced Indirect Rate Request

- Reduced indirect rate request must be made only if grantor/contractor stipulates a lower indirect cost rate than SCCOE's approved indirect rate for FY24-25
- Complete the 'Reduced Indirect Cost Rate Request' form and obtain all approvals prior to budgeting
- When routing Reduced Indirect Cost Rate Request form, be sure to attach supporting documentation, that is, grant award that stipulates a lower indirect cost rate
- Included the approved form with the budget packet to your accountant

## Indirect Cost Calculation

### Indirect cost calculation based on revenues

1. Calculate Total Direct Cost:

$$\text{Direct Cost} = \text{Total Revenue} \div (1 + \text{Applicable Indirect Rate})$$

2. Calculate Indirect Cost:

$$\text{Indirect Cost} = \text{Total Revenue} - \text{Direct Cost}$$

Or utilize the **Indirect Cost Calculation Worksheet** on the intranet to compute the indirect cost

### Indirect cost calculation based on direct expenditures

$$\text{Indirect Cost} = \text{Total Direct Expenditures} \times \text{Applicable Indirect Rate}$$

**Note:** Object code 5100 (sub-agreements), 6000 – 6999 (capitalized expenditures) and 7000 – 7999 (transfers out) are not subject to indirect and must be excluded from the indirect calculation

## Budgeting Non-Personnel Expenditures for Fund 800/ Resource 0000

Expenditure budget amounts for Fund 800 programs, object codes 4000 to 6999, do not typically change. However, can be re-allocated within the range of 4000-6999 based on projection for upcoming year

Any additional funding that may be required from the General Fund, a request through a Program Addition Request Form must be made

Ensure that the approved Program Addition Request Form is included in the budget packet to your accountant

## Carryover Funds



Carryover funds are unspent grant/contract funds that a funding agency allows to be carried over from one fiscal year to the next



Carryover funds are typically not budgeted during budget development; they are budgeted after fiscal year-end close

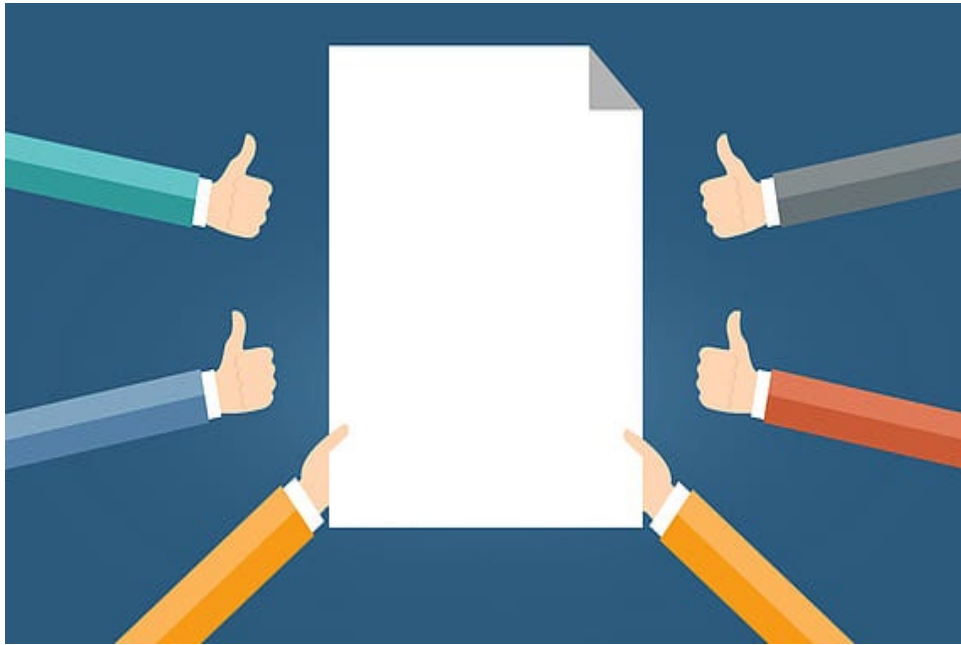
To **urgently** budget carryover for specific grants/contracts, inform your accountant. Your accountant will **prioritize closing of the resource and releasing carryover**



Carryover is only allowed to be budgeted during budget development as deemed appropriate, when budgeting for position/s (FTEs) and continuity of services or program activities that need to commence on July 1 of the new fiscal year

An **approved Carryover Request Form** must be included with budget packet to your accountant

# Direct Cost Transfers & Inter-Office Service Agreements



## Direct Cost Transfers

Services are typically procured from external vendors; at SCCOE we have departments that provide service/s to other departments, resulting in “revenue” to the department providing the service that is not true revenue to SCCOE (no new revenues are being generated from an external source).

Direct Cost Transfers are utilized, as inter-departmental charge, to transfer incurred costs from the department providing the service (Provider) to the department receiving the service (Consumer).

Inter-department services could either be Inter-Program or Inter-Fund services. utilizing Direct Cost Transfers, Object Codes 5710/ 5750 and applicable sub-object.

### SCCOEs 35-Digit Account String: Object Code/ Sub-Object

Fund	Resource	Project Year	Object	Sub-Object	Goal	Function	Site	Manager
xxx	xxxx	x	5710/5750	xx	xxxx	xxxx	xxx	xxxx

- **Object 5710:** Inter-Program transfers are transfers of costs between programs within the County School Service Funds (CSSF): Funds 800-990.  
**Example:** Print Shop charges (FD 800) to Head Start (FD 860)
- **Object 5750:** Inter-Fund transfers are transfers of costs between CSSF (FDs 800-990) and non-CSSF (FDs 12x, 67x).  
**Example:** Print Shop charges (FD 800) to State Preschool (FD 120)

### Types of Services Provided by SCCOE Departments

There are two types of inter-office services provided by SCCOE departments and require Direct Cost Transfers:

#### 1. Global Services

These are services provided to all or several departments on a routine and ongoing basis and do not require a signed agreement between departments.

#### 2. Project-Specific Services

These are contractually agreed upon services to a department/s; requiring an Inter-Office Service Agreement (IOSA) for service costs exceeding \$1,000, a fully executed agreement (IOSA) is required prior to rendering of services.



## Global Services

Listed below are SCCOE departments/ programs that provide global services. A unique sub-object is assigned to each service/ department.

Object Code	Sub-Object	Program/ Service Description
<b>5710/50</b>	13	Fingerprinting
	14	Mailroom
	15	Print Services
	18	Educator Resources Center
	25	Communications
	27	Meal Services
	28	Custodial Services
	31	DocuSign
	32	Zoom
	33	Monday
	42	Labor Cost – FD800 Staff
	60	Print Services: Off-site Printers

- These services do not require an Inter-Office Service Agreement (IOSA)
- The direct cost transfers for these expenses are carried out on monthly basis
- The direct cost transfers are initiated by the Service Provider

## Project-Specific Services

Listed below are SCCOE departments/ programs that provide project-specific services. A unique sub-object is assigned to each service/ department.

Object Code	Sub-Object	Program/ Service Description
<b>5710/50</b>	12	Office of the Superintendent
	19	Technology & Data Services
	23	Prof Learning Instructional Support
	26	Other
	30	Inclusion Collaborative

### **1. Cost of service exceeding \$1,000: Requires a fully executed IOSA**

- IOSA is required for Budget Development and when budgeting during the fiscal year
- Both departments, the department providing the service (Provider) on the project and the department receiving the service (Consumer) need to budget for these services based on the IOSA
- Attach a copy of the fully executed IOSA to both the Budget Transfer (BT) and the Journal Entry (JE)

### **2. Cost of service, \$1,000 or less: Does NOT require an IOSA**

- Budget Development: when budgeting during Budget Development the Consumer must provide, on the Comparative Budget Report, the offsetting account for the Provider
- During the fiscal year: when budgeting during the year the Consumer should prepare a budget transfer once the service request has been made and accepted by the service Provider
- The budget transfer should include the offsetting account for the provider of the service
- Once the service has been provided, the Provider must initiate the Journal Entry/ Cash Transfer to transfer the direct cost for service provided and obtain authorized signatures per JE Form instructions (JE Form is available on the intranet)
- Attach the necessary documentation to the JE

## Inter-Office Service Agreements (IOSAs)

Project-specific services provided by one department to another, based upon an agreed scope of work, within a certain period and cost, require an Inter-Office Service Agreement (IOSA) for costs exceeding \$1,000.

Departments providing the service utilize interdepartmental charges to recover the costs of services provided, subject to requirements outlined in the IOSA procedures and CSAM.

- Services provided by Office of The Superintendent, Technology and Data Services, Professional Learning & Instructional Support and Inclusion Collaborative departments require IOSAs for services exceeding \$1,000
- Billing rates are established for interdepartmental charges prior to entering into an Inter-Office Service Agreement and stated on the IOSA
- The IOSA must be fully executed prior to budgeting and rendering of services
- Changes in scope of work, cost or the project period require an amendment to the IOSA. The original IOSA is attached to the amended IOSA as backup
- The actual costs transferred for a project must not exceed the amount stated on the IOSA

## Establishing Billing Rates

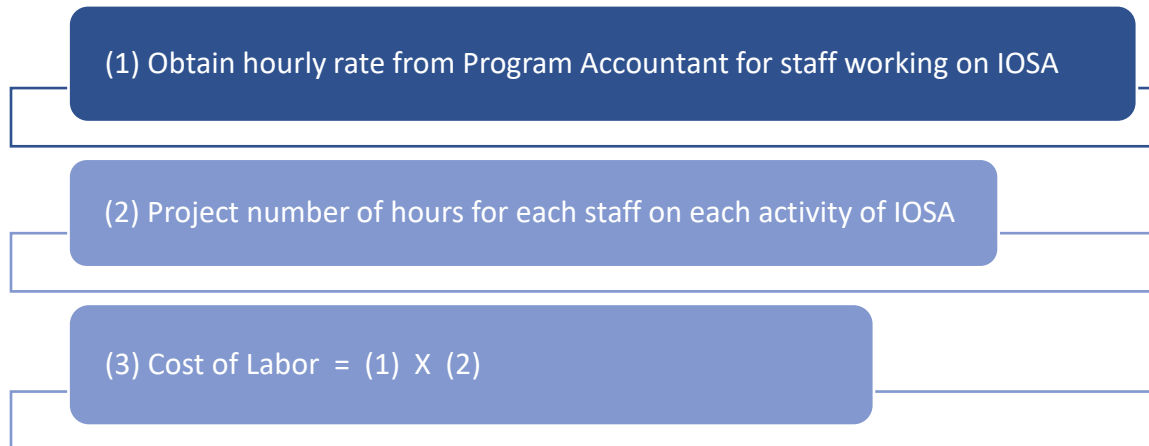
For internal purposes, hourly billing rates must be designed to recover the operating costs for the services being provided and break even.

- Review and update rates annually and adjust as necessary to eliminate material surpluses or deficits
- Rates for specific services must be charged at the same rate to all internal departments

## Calculation of Billing Rates

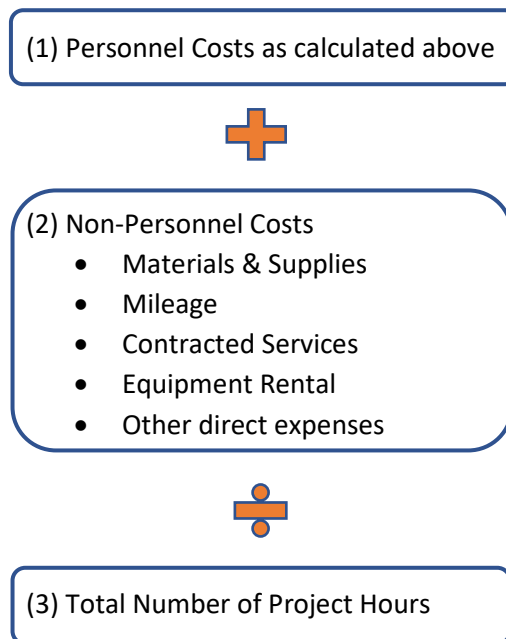
The calculation of the hourly billing rate to use for project planning purposes starts with computing the personnel costs (salaries and benefits) for staff that will be working on the project/IOSA and adding on non-personnel expenditures projected for the completion of the project. The hourly billing rate is calculated by dividing the total costs by the total number of projected hours for the project.

## Computation of Personnel Costs



**Note:** The hourly rate for staff includes salaries and benefits

## Hourly Billing Rate



### **Note:**

- The acquisition of equipment costing over \$5,000 (capitalized equipment) cannot be included in the billing rate
- Unallowable expenses, for example, entertainment, bad debts, and alcoholic beverages may not be included in billing rates

### Example: Hourly Billing Rate for IOSA Project Z

<b>Personnel</b>	<b>Hourly Rate (1)</b>	<b>Projected Hours (2)</b>	<b>Cost (\$) (1) x (2)</b>
George Davenport	85	1,400	119,000
Karen Scott	90	1,200	108,000
Chris Clarke	75	800	60,000
<b>Personnel Cost (3)</b>		<u>3,400</u>	<u>\$287,000</u>
<b>Non-Personnel</b>			
Materials & Supplies			6,500
Contracted Services			4,500
Equipment Rental			4,000
Mileage			2,500
Other Miscellaneous Exp			250
<b>Non-Personnel Cost (4)</b>			<u>\$ 17,750</u>
<b>Total Costs (5) = (3) + (4)</b>			<u>\$304,750</u>
Projected Hours to complete IOSA deliverables (6)			3,400
<b>Hourly Billing Rate (5)/ (6)</b>			<u>\$ 89.63</u>

#### Upon completion of IOSA:

- Ensure both departments, the service provider and consumer have approved the IOSA
- Once the IOSA is fully executed, ensure the IOSA is budgeted

#### Billing for Inter-Office Service Agreements

- The department providing the service for the IOSA may bill as follows:
  - 1) Upon completion of each milestone or deliverable as stated on IOSA
  - 2) On a monthly or quarterly basis
  - 3) Upon completion of the entire project
- Ensure that if IOSA is being charged to a grant, the deliverables have been fulfilled and billing has been completed before the close of the grant. It is recommended that billing occurs on a monthly or quarterly basis to assist with required grant reporting
- The department providing the service initiates the request to Accountant to process a journal/cash transfer; providing the following backup:
  - The IOSA
  - Log of Services (or equivalent) supporting the IOSA, required for grant reporting
  - In cases where Log of Services is not applicable, the Provider needs to complete and submit the journal/cash transfer as well

## IOSA Staff funded by Fund 800 (General Fund)

Departments providing project-specific services to other departments within SCCOE and/ or to districts are typically set up in Fund 930 (Contract Services) and are assigned unique resource codes (between the range 9100-9299) to track income and expenditures. Below is SCCOE's 35-digit account string, reflecting Fund 930 and Resource code range 9100-9299:

Fund	Resource	Project Year	Object	Sub-Object	Goal	Function	Site	Manager
930	9100-9299	x	XXXX	XX	XXXX	XXXX	XXX	XXXX

- The personnel costs for staff working on IOSAs that are paid from the General Fund (Fund 800), must be transferred out of Fund 800 to the resource generating the IOSA revenue, that is FD 930, using object code **5710/50-42**
- This ensures that all costs are accounted for in the revenue generating resource code
- This transfer of personnel costs from Fund 800 is carried out by the Accountant at the time the IOSA billing journal/cash transfer is processed
- Always ensure that direct cost transfers (to consumer) do not exceed the expenditures incurred
  - The transfer of direct cost to the consumer cannot be more than the actual cost incurred

## Record Retention

Program is responsible for maintaining the supporting documentation for expenditures for audit purposes. This is particularly important for grant funding sources in the event an audit occurs.

## Accounting's Role

- Provide staff hourly rates when requested by program
- Ensure all appropriate backup is attached to the direct cost cash transfer submitted by program
- Process journal entry/cash transfer submitted by Program upon completion of deliverable as stated on IOSA, monthly or quarterly basis or completion of entire project
- Ensure that if an IOSA is being charged to a grant, the IOSA billing is completed on a monthly or quarterly basis; all services are provided, and costs are transferred by the end of the grant period. This will ensure the grant funding will be expended or if not, the consumer will have time to identify other areas to spend the money
- If staff working on IOSA is paid salaries from Fund 800:
  - Include in the journal/cash transfer, the transfer of personnel cost from FD 800 to FD 930. This ensures that all costs are accounted for in the revenue generating resource code

## Direct Cost Transfer: General Guidelines and Examples

- The type of service rendered will determine the sub-object to be used
- Program receiving the service must ensure that budget is available in the 5710-xx/5750-xx object code before the service is requested
- The account for the department providing the service (Provider), is Credited for Actuals (Debited for Budget Transfer) using 5710-xx/5750-xx
- The account for the department receiving the service (Consumer), is Debited for Actuals (Credited for Budget Transfer) using 5710-xx/5750-xx
- These transactions require the same object code/sub-object code to be used on both the debit and credit side of the entries and must always net to zero

### Example (1): 5710-xx/5750-xx Transaction

Print Shop (CC 713080, Provider) provides a service to Accounting (CC 715030, Consumer). Budget will be allocated for the cost of the service via Budget Transfer and direct cost will be transferred via Journal Entry/ Cash Transfer:

<b>Budget (Budget Transfer)</b>			
		<b>DEBIT (-)</b>	<b>CREDIT (+)</b>
<b>Account String:</b>	715030-5710-15		\$150
	715030-4300-00	\$150	
<b>Offsetting Entry*:</b>			
<b>Print Shop:</b>	718030-5710-15	\$150	
	718030-4300-00		\$150

\*Offsetting entries for sub-objects 13, 14, 15, and 18 are carried out by Budget Office on a monthly/ quarterly basis.

<b>Actuals (Journal Entry/ Cash Transfer)</b>			
		<b>DEBIT (+)</b>	<b>CREDIT (-)</b>
<b>Accounting:</b>	715030-5710-15	\$150	
<b>Print Shop:</b>	718030-5710-15		\$150



**Example (2): Cost of service \$1,000 and under, no IOSA required**

Office of the Superintendent (CC 544110) provides a service to Accounting Services (CC 715030). Budget will be allocated for the cost of the service via Budget Transfer (BT) and direct cost will be transferred via Journal Entry/ Cash Transfer:

<b>Budget (Budget Transfer)</b>			
		<b>DEBIT (-)</b>	<b>CREDIT (+)</b>
<b>Accounting:</b>	715030-5710-12		\$150
	715030-4300-00	\$150	
<b>Office of Sup*:</b>	544110-5710-12	\$150	
	544110-4300-00		\$150

\*Offsetting entry for Provider must be included on the BT prepared by the Consumer

<b>Actuals (Journal Entry/ Cash Transfer)</b>			
		<b>DEBIT (+)</b>	<b>CREDIT (-)</b>
<b>Accounting:</b>	715030-5710-12	\$150	
<b>Office of Sup:</b>	544110-5710-12		\$150

# **IOSA Procedure Related Forms**

# Inter-Office Service Agreement (IOSA)

## Inter-Office Service Agreement (IOSA) - DRAFT

Amendment

Name of Department providing the service (Provider): \_\_\_\_\_

Name of Department receiving the service (Consumer): \_\_\_\_\_

By this agreement made and entered into on the \_\_\_\_\_ between  
(Date)

the Santa Clara County Office of Education's above mentioned departments for the delivery of the following services:

Provide brief Scope of Services

The total not to exceed amount of this IOSA is \$ \_\_\_\_\_

Project Start Date: \_\_\_\_\_ Project End Date: \_\_\_\_\_

Provider of service must attach the following to IOSA, prior to approvals:

- 1) Detailed scope of work, with project milestones and deliverables
- 2) List of assigned staff
- 3) Schedule of Payments, if applicable

### Provider Accounts & Approvals

Account to be charged: \_\_\_\_\_

Offset Account: \_\_\_\_\_

Program Manager: \_\_\_\_\_ Date: \_\_\_\_\_

Division Head: \_\_\_\_\_ Date: \_\_\_\_\_

### Consumer Accounts & Approvals

Account to be charged: \_\_\_\_\_

Offset Account: \_\_\_\_\_

Program Manager: \_\_\_\_\_ Date: \_\_\_\_\_

Division Head: \_\_\_\_\_ Date: \_\_\_\_\_

## IOSA - Log of Services

### IOSA - LOG OF SERVICES

DEPARTMENT/BRANCH:

FISCAL YEAR:

Description of Services:

Type	Description	Employee Name	Hourly Rate	# of Hours	Total
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00

The services listed above have been completed as of "DATE".

Total Hours		0	0.00
Rate per Hour		\$0.00	\$0.00
Total Pay		\$0.00	<b>\$0.00</b>

Program Manager Signature

Date

Program Manager Signature

Date



A blue ballpoint pen with a silver tip and barrel is positioned diagonally across the upper left portion of the image. The background is a light blue document featuring a bar chart with several vertical bars of varying heights. The overall color palette is light blue and white.

**Post-Award Grants/Agreements  
Budgeting Process During the  
Fiscal Year**



# Submission of Accounting Forms

**Forms listed below must be completed and submitted to respective Program Accountant**

## Approved Grant Information Form

- Complete form and attach Grant Award Notification/Agreement

## Budget Revision Form

- Complete Budget Revision based on the grant budget narrative submitted with the application

## Reduced Indirect Cost Form – if applicable

- Complete this form only if grant stipulates an indirect cost rate that is lower than SCCOE's approved indirect cost rate

## Steps after Submission of Accounting Forms to Accounting

1. Accounting creates appropriate resource code/cost center and account strings

2. Program Accountant enters budget based on budget revision into financial software QCC

3. Budget Revision is routed to Program Director for review and approval

4. Budget revision is submitted to Budget Office for review and approval

5. Budget then becomes available in QCC for Program to charge allowable costs

6.a. To procure goods and services Program enters requisitions in QCC

6.b. To charge appropriate staff salaries, Program submits a Salary Account Change Form (SACF) to Accounting

7. Based on grant, multi-funded staff may be required to maintain monthly Personnel Activity Reports (PARs) to record time spent on grant

8. Program ensures timely expenditure, invoicing and programmatic reporting per grant requirement

# Spending Grant/Agreement Funds

Program monitors expenditures and budget throughout the grant/agreement cycle and ensures:

- all costs charged are allowable costs to the grant
- no sponsored activities are charged to the grant until it is fully executed and a budget has been established

## Purchasing materials/ supplies & services over \$3,000

- all activities occur within the period of performance of the grant/agreement
- Ensure purchase order (PO) is in place prior to making purchases
- Consult purchasing to obtain a quote/bid
- For services over \$3,000 ensure:
  - ✓ you have a contract
  - ✓ you have a purchase order in place based on the contract amount
  - ✓ PO includes contract start/end date; not to exceed amount; name of authorized signer/s on invoices and contract number (RM#)

## To charge salaries and benefits of existing staff to grant/contract

- Complete Personnel Activity Report (PAR) forms if multi-funded on a monthly basis as required by grantor
- Submit Salary Account Change Form (SACF) to allocate salary and benefits based on fixed allocation

## When obtaining services from other departments within SCCOE

- Ensure you have an Inter-Office Service Agreement (IOSA) with the other department for any service exceeding \$1,000; for payment purposes attach all required documentation

# Program Oversight Responsibilities

## Upon receipt of the fully executed grant award/agreement

Program must make note of important deadlines and requirements:

- the start/end date for grant/agreement – ensure deliverables are provided within this period
- deadline for scope of work or budget modifications
- the reporting period and requirements
  - a grant may require monthly/quarterly/annual reporting of expenditures and deliverables – ensure these timelines are met
  - for fiscal/expenditure reporting, work with your program accountant to ensure the expenditure report is accurate before submission to funder, provide accountant at **least three weeks'** notice prior to deadline for expenditure report
  - if the grant requires invoicing to be reimbursed for expenditures incurred, ensure your program accountant has reviewed the invoice before submission to funder
- set up a process to track deliverables
- if the grant has a matching component, set up a process to track matching requirement
- pay attention to all email notifications from the funder and attend all trainings sponsored by funder for managing the award

# Program Oversight Responsibilities

## Monthly Review and Monitoring Actions

On a monthly basis Program must:

- review budget report to monitor actuals to budget
- track progress towards performance goals and spending of funds in accordance with approved grant budget – ensuring all funds are spent timely
- ensure all expenditures are allowable, allocable, necessary, and reasonable
- schedule monthly meetings with your program accountant for fiscal monitoring and oversight
- for agreements based on deliverables and not requiring expenditure reports, please ensure when invoicing the funder:
  - invoice is based on actual expenditures incurred
  - invoice has been reviewed by the program accountant before submission to funder

# Cost Recovery for Competitive & Non-Competitive Sponsored Projects

## Cost Recovery for Sponsored Projects

- Mandatory as of September 12, 2023, per the Memo: Cost Recovery for Competitive & Non-Competitive Sponsored Projects
- Significant opportunities exist to recover additional costs to support programmatic efforts, to reduce administrative burden, and to expand the visibility of and access to SCCOE sponsored projects for competitive and non-competitive grants.
- Program leads are required to have consultations with departments in advance of application and/or budget submission for sponsored projects when:
  - Budgeted activities exceed \$20,000, and
  - Will have an internal resource impact.

## Sponsored Project Mandatory Guidance

Sponsored Projects are restricted funding sources that are for a “specified purpose” and are subject to the sponsor’s restrictions which includes allowability of costs.

When received sponsored projects, the following costs shall be taken into consideration for all budgets, inclusive of competitive and non-competitive sources:

▪ Indirect Costs	▪ Computing Devices
▪ Salaries & Benefits (Program & Other Org. Staff)	▪ Copier Charges & Copy Cards
▪ Advertising and Public Relations	▪ Publication & Printing Costs
▪ Communication Expenses (Cell Phone Stipends, Internet)	▪ Licensing
▪ Travel	▪ Translation & Interpretation
▪ Capitalized Equipment	▪ Procurement
▪ Materials & Supplies	▪ Data Governance



# Budgeting for Grants, Partnerships, & Operations (GPO) Service Fees

## Overview

- What:
  - Implementing a fee for service model for select services provided by the GPO Department
- Who:
  - Mandatory
  - For all internal SCCOE teams utilizing the following pre-award and post-award services
    - Pre-Award: When the GPO role is to lead
    - Post-Award: When the GPO role is to provide Tier 3 support
- When:
  - Fiscal Year 2024-2025

## Rationale and Implementation

- Why:
  - To address budgetary concerns due to flat state funding
  - To ensure sustainability for ongoing services provided by the GPO Department
- How:
  - Through IOSAs
  - Additional training to follow

## Service Fees Schedule (Not to Exceed Amount per Project Per Fiscal Year)

Project Type	Pre-Award (Lead)	Post-Award (Tier 3 Support)
Foundation	\$1,200	\$2,700
Local Government	\$3,000	\$5,400
State Government	\$6,000	\$5,400
Federal Government	\$12,000	\$8,100

# Grant Closeout Process

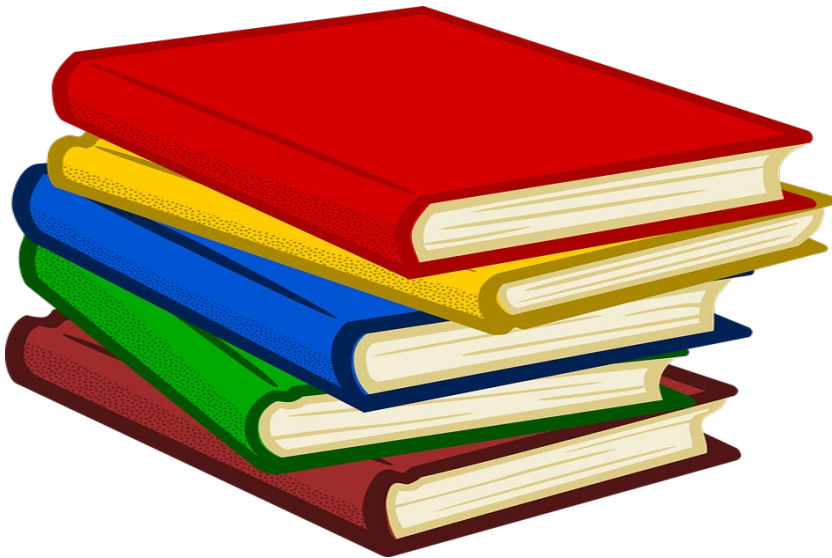
After the expiration of the grant/agreement period, Program completes the closeout process by submitting final reports to the funder. The Grant Award Notification (GAN) or agreement letter will provide information regarding closeout of the project.

Program works with program accountant to reconcile financial transactions associated with the award to ensure:

- all funds are fully spent within the grant period and in accordance with the grant guidelines
- all obligations incurred under the award are liquidated
- any remaining reimbursable amounts are invoiced, all invoices must be reviewed by the program accountant
- submit all final, programmatic and fiscal reports by the deadline, all fiscal report reports must be reviewed by program accountant before submission to funder

Program **must retain** all financial and programmatic records, supporting documents, statistical records, and all other records that are required by the terms of the award, or may reasonably be considered pertinent to the award, for up to five years after closeout or as designated by funder.

# REFERENCE MATERIALS



# Budget Terminology

**Adopted Or Approved Budget** – A snapshot of the annual budget adopted by the Board prior to the start of the fiscal year. Processing budget revisions does not change the original adopted budget.

**Working Budget** – This budget changes constantly as budget revisions are processed and posted in the financial system. The date you run a financial report and select your working budget, all budget revisions processed to that date in time will be reflected in the working budget column.

**Revised Budget** – A snapshot of the budget as of the most recent Board approval of budget transfers.

**YTD Actual** (Budget Report) – Fiscal year to date actual expenses or receipts (expenses incurred/money received).

**Preliminary Comparative Budget Report** – The report you received at the workshop today.

**Proposed Budget** – Salary and benefits were projected using position control. Step and column increases are included. There were no increases to the 4xxx and 5xxx object codes.

**Budget Changes** – Column to use for entering changes to the proposed budget.

**Revised Proposed Budget** – 2019-20 Proposed Budget columns with your update of budget changes.

**Indirect Cost** – Consists of expenditures for administrative activities necessary for the general operation of the local educational agency.

**FTE** – (Full Time Equivalent). The ratio of time expended in a part-time position to that of a full time position. Divide the part time hours required by the amount of time required in a corresponding full time position. (i.e. A 4 hour position divided by 8 hour position/day =.5 FTE)

**Pseudo Code** – An optional name for a 35 digit financial account number. The pseudo code consists of the 6 digit cost center, 4 digit object code and 2 digit sub object, for a total of 12 digits.

**Expenditures** – Costs of goods delivered or services rendered, whether paid or unpaid, including expenses, capital outlay or provision for debt retirement that is not reported as a liability. Expenditures are classified according to the types of items purchased, charges incurred or services rendered. (1xxx thru 7xxx object codes)

**Revenues** – The increases in a fund's financial resources other than from interfund transfers or debt issue proceeds. Revenues (Income) are classified according to the source or type received. (8xxx object codes)

**Encumbered** – Obligation or commitment for a future appropriation (expense). This money is reserved generally in the form of a purchase order. Salaries and benefits are also encumbered.

**Unencumbered Balance** – Represents the year-to-date balance left in the budget. This amount is derived by subtracting the Expended /Received Year-To-Date column and the Encumbered Column from the Budget Column. For **revenue** accounts, a positive balance indicates the amount of additional revenue your program is expecting, and a negative balance indicates receiving more than originally estimated or budgeted. For **expense** accounts, a positive balance represents the portion of the budget that is available for future expenditures, and a negative amount represents the amount by which the budget has been exceeded.

# Salary/ Benefit Projection Report & Position Control Number

**Position Control** is used to maintain staffing levels and it helps to eliminate the hire of a new employee without an authorized position. It guards against the over-assignment of a position beyond its authorized FTE limit.

Once an authorized position has been defined, individual employees are attached to those positions. When an employee is attached to a position, the parameters of the position may be modified to fit the actual person holding that position such as modifying the benefits to reflect those benefits actually taken by the employee. Position Control can then be used to improve the accuracy and speed of budget projections during budget development.

Position Control does not project on a Salary/ Benefit Projection Report for any object code that does not require a Position Control number, (temporary or non-permanent positions). During budget development, you will need to add these object codes and benefits to meet your temporary employment projections if allowable based on your grant guidelines. A Program Addition Request Form is required for increases to all Fund 800 budgets for non-FTE pay above current year's adopted budget, with a recommendation for approval by the Division Head. All forms are subject to final approval by the Cabinet and the Superintendent.

Below is a comprehensive list of salary object codes that are **not assigned** Position Control numbers, therefore, are **not** reflected on the salary projection report.

## CERTIFICATED

111600 Home Teachers  
111300 Teacher Hourly  
115000 Substitute Teachers  
117000 Sabbatical Leave Teachers  
118000 Intern Teachers  
119000 Other Teachers  
123100 Psychologist-Intern  
127600 Other Physical & Mental Health Personnel  
128000 Other Pupil Support Personnel  
129800 Substitute Pupil Support  
129900 Non-Regular Pupil Support  
131800 Substitute Principals  
135400 Non-Reg Admin/Dir/Mgr/Supv  
135500 Sub Admin/Dir/Asst.Dir/Mgr/Supv/Coord  
136500 Interim Superintendent  
190200 Other Retired Certificated  
198000 Non-Regular Other Certified Salaries

## CLASSIFIED

215000 Other Non-Cert Classroom  
215500 Sub Outdoor Recreation Leader  
218500 Non-Regular Aide Personnel  
219000 Substitute Classified Aides  
221100 Sub-Library & Media Aides  
222600 Sub-Maintenance & Operations  
223600 Sub-Food Services  
225600 Sub-Transportation (sub drivers)  
228500 Non-Regular Support Salaries  
228600 Sub Classified Support Salaries  
239700 Non-Reg Supv/Dir/Mgr/Admin  
239800 Sub Supv/Dir/Mgr/Admin  
242000 Non-Reg Personnel-Clerical  
248500 Non-Reg Persnl-Clerical/Office  
248600 Sub-Clerical & Office  
292000 Non-Reg Persnl-Other Classified  
292700 Student Assistant  
293000 Substitutes-Other Classified

# Standardized Account Code Structure (Account String)

SCCOE follows CDE's Standardized Account Code Structure (SACS), with a 35 digit account string:

Fund	Resource	Project Year	Object	Sub-Object	Goal	Function	Cost Center	Site	Manager
xxx	xxxx	x	xxxx	xx	xxxx	xxxx	xxxxxx	xxx	xxxx

## **Fund** (3 digits)

- A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources
- Identifies specific activities or defines certain objectives of an LEA in accordance with special regulations, restrictions, or limitations

## **Resource** (Project/Reporting) (4 digits)

- Tracks those activities that are funded with revenues that have special accounting or reporting requirements or that are legally restricted

## **Project Year** (1 digit)

- Identifies the reporting year for a project that has more than one reporting year during the LEA's fiscal year

## **Object** (4 digits)

- Applies to revenue, expenditure, and balance sheet accounts
- Object Codes:
  - 1xxx – Certificated Salaries
  - 2xxx – Classified Salaries
  - 3xxx – Employee Benefits
  - 4xxx – Books & Supplies
  - 5xxx – Services & Other Operating
  - 6xxx – Capital Outlay
  - 7xxx – Other Outgo
  - 8xxx – Revenues
  - 9xxx – Balance Sheet

## **Sub-Object** (2 digits)

- Applies to revenue, expenditure, and balance sheet accounts

## **Goal** (4 digits)

- Accumulates costs by instructional goals and objectives of an LEA. Groups costs by population, setting, and/or educational mode

## **Function** (4 digits)

- Identifies activities or services performed to support or accomplish one or more goals or objectives

## **Cost Center** (6 digits)

- Locally defined codes used to identify costs of a particular program

## **Site** (3 digits)

- Optional (not used in SCCOE)

## **Manager** (4 digits)

- Identifies manager responsible

# What is a Pseudo Code?

A Pseudo Code is an optional name and a short cut for the 35 digit SACS account code structure. It is created as follows:

Cost Center + Object Code + Sub-Object

6 Digits + 4 Digits + 2 Digits

## **Example:**

35 Digit Account Code Structure for Accounting's materials and supplies:

800-0000-0-**4300-00**-0000-7200-**715030**-000-2201

Pseudo Code:

**715030430000**

If an account has a Pseudo Code assigned, you could select the account string by:

1. First clearing the account string prompt by selecting / (backslash)
2. Type in the Pseudo Code and hit enter, the full 35 digit account string populates



# CHART OF ACCOUNTS



## SCCOE Fund and Sub-Fund Description

SACS Fund	SCCOE Sub-Fund	SCCOE Sub-Fund Description	
01 - GENERAL FUND/COUNTY SCHOOL SERVICE FUND	800	Support Services	
	801	Facilities Fund	
	802	Reserve for Vacation	
	810	Regional Services / SELPA	
	820	Special Education	
	830	Commercial Revolving Interest	
	850	Environmental Education	
	860	Head Start Grant	
	870	Migrant Education	
	88X	Federal/State Grants	
	890	Technology Services	
	920	Alternative Education - Community Schools	
	921	Opportunity Youth Academy Charter	
	922	Office of the Superintendent Grants / Contracts	
	93X	Contract Services	
	940	Alternative Education - Institutional Schools	
	950	Special Education - State	
	990	Transportation	
	10 - SPECIAL EDUCATION PASS-THROUGH FUND	100	Special Education Pass-Through Fund
	12 - CHILD DEVELOPMENT	120	Child Development-Parkway
123		Child Development-Local Planning Council	
124		CACFP (Child and Adult Care Food Program)	
35 - COUNTY SCHOOLS FACILITIES FUND	350	County School Facilities Fund	
56 - DEBT SERVICES	560	Debt Services	
67 - SELF INSURANCE	670	Workers' Compensation Insurance	
	671	Self Insurance-OPEB	
	676	Self Insurance-Dental	
	677	Self Insurance-Vision	
	678	Self Insurance-SDI MGMT	

## SCCOE Object/ Sub-Object Code Descriptions

Object/ Sub-Object Code	Description
<b>1100 Teachers' Salaries</b>	
110000	Teacher's Salaries
111000	Regular Classroom Teachers
111600	Home Teachers
114200	Adaptive P.E. Specialists
114300	Behavior Management Specialists
114400	Communication/Language Specialists
114500	Orientation & Mobility Instructors
114600	Vision Specialist Instructors
114700	Work Experience Teachers
115000	Substitute Teachers
116000	Permit Teachers
116700	Head Teacher
119200	Mentor Coach
<b>1200 Certificated Pupil Support Salaries</b>	
121000	Counselors
123000	Psychologist
123400	Mental Health Therapist
123700	Lead Psychologist
126400	Speech and Language Pathologist
127200	Nurses
127300	Lead Nurse
127800	Audiologists
129800	Substitute Pupil Support
<b>1300 Certificated Supervisors' and Administrators Salaries</b>	
130100	Administrators & Managers
130500	Principals
130700	Assistant Principals
131000	Directors
131500	Assistant Director
131600	Managers-Certificated
132600	Administrators - Certificated
133000	Coordinators
135400	Non-Reg Admin/Dir/Mgr/Supv
136000	Superintendent
137000	Assistant Superintendent
138000	Associate Superintendent
139000	Chief Officers
139900	Management Misc. Certificated
<b>1900 Other Certificated Salaries</b>	
190000	Other Certificated Salaries
190100	Par Teacher (Mentor Teacher)
194000	Program Specialist
195300	Other Certificated Hourly
198000	Other Non-Regular Certificated
<b>Extra Time, Overtime, Vacation Payoff, Extended Year (Certificated &amp; Classified)</b>	
xxxx-81	Extra Time
xxxx-82	Overtime
xxxx-83	Vacation Payoff
xxxx-84	Extended Year
xxxx-85	Sick Pay-Substitutes and Temporary Employees
xxxx-86	Sick Leave Payoff - Permanent
xxxx-89	Incentive/Stipend

**2100 Instructional Aides' Salaries**

211000	Regular Personnel-Classified Aides
215000	Other Non-Cert Classroom Personnel
218200	Classified Instructional Assistant-Other
218500	Non-Regular Aide Personnel
219000	Substitute Classified Aides
219700	Interpreter/Tutors

**2200 Classified Support Salaries**

222500	Construction Liaison
222600	Substitute-Maintenance & Operations
223000	Regular Personnel-Food Services
223400	Non Regular Personnel - Food Service
223600	Substitute-Food Services
224500	Regular Personnel-Maintenance & Operations
225000	Regular Personnel - Transportation-Drivers
225900	Regular Personnel - Tans. (non-drivers)
226100	Migrant Ed Support Salaries
226400	Health Aides
227100	Health/Family Services
227200	Non-Regular Health/Family Services
227400	Physical Therapist
227500	Mechanic
228500	Non-Regular Support Salaries
228600	Substitute Classified Support Salaries

**2300 Classified Supervisors' and Administrators' Salaries**

232000	Executive Administrative Assistant (Supervisory Only)
232600	Administrator
233000	Coordinators
234000	Chief Business Officer
235100	Controller
235300	Staff Development Specialist
235400	Supervisor-Accounting Services
236000	Director
236100	Assistant Director
237000	Supervisor
239000	Chief Technology Officer
239400	Manager
239500	Other Managers
239600	Governing Board Members

**2400 Clerical and Office Salaries**

241000	Regular Personnel - Clerical
241900	All Accounting Personnel
242000	Non-Regular Personnel-Clerical
242400	Office/School/Admin. Assistant & Other Clerical Staff
242500	Other Specialists/Technicians (Non-Accounting)
246000	Computer Operators
246200	Networking
246300	Telecommunications
246600	Systems & Development
246700	Desktop Support
246800	Customer Service (Technology/Applications)
247200	Sr Web Developer Programmer
247400	Web Developer/Programmer Lead
247600	Data Warehouse Analyst-Senior
248500	Non-Regular Personnel-Clerical
248600	Substitutes-Clerical

<b>2900 Other Classified Salaries</b>
---------------------------------------

290000	Other Classified
291500	Regular Personnel - Other Classified
292000	Non-Regular Personnel - Other Classified
292700	Student Assistant
293000	Substitutes - Other Classified
298000	Short Term Temporary Contract

<b>Employee Benefits (3000-3999)</b>
--------------------------------------

310100	State Teachers' Retirement System, Certificated Position
310200	State Teachers' Retirement System, Classified Position
320100	Public Employees' Retirement System, Certificated Position
320200	Public Employees' Retirement System, Classified Position
331100	OASDI, Certificated Position
331200	OASDI, Classified Position
332100	Medicare, Certificated Position
332200	Medicare, Classified Position
340100	Health & Welfare Benefits, Certificated Position
340200	Health & Welfare Benefits, Classified Position
350100	Stat Unemployment Insurance, Certificated Position
350200	Stat Unemployment Insurance, Classified Position
360100	Worker's Compensation Insurance, Certificated Position
360200	Worker's Compensation Insurance, Classified Position
370100	OPEB, Allocated, Certificated Positions
370200	OPEB, Allocated, Classified Positions
375100	OPEB, Active Employees, Certificated Positions
375200	OPEB, Active Employees, Classified Positions
390100	Other Benefits, Certificated Position
390200	Other Benefits, Classified Position
391200	Affordable Care Act - Substitute Classified Position

<b>Books and Supplies</b>
---------------------------

410000	Approved Textbooks and Core Curricula Materials
420000	Books and Other Reference Material
430000	Materials and Supplies
430002	Food for Staff Meetings
430700	Work Shirts
430800	Work Pants/Shoes
431000	Classroom/Office Supplies
431700	Supplies - Other
432200	Computer Software
436000	Bus/Vehicle Supplies
436100	Fuel
436300	Parts & Tires
436800	Equipment Costing under \$500
439000	Grant Approved Food Items
439200	Hold - Budget Only
440000	Equipment Costing Over \$500 and Under \$5,000
470000	Food (Only used with Food Service Function)

<b>Services and Other Operating Expenditures</b>
--

510000	Sub agreements for Services (First \$25K charged to 580000)
520000	Travel and Conferences
520003	Travel and Conferences - Parents
520100	Mileage Stipends-Certificated
520200	Mileage Stipends-Classified
520300	Conference/Training/Workshop/Meeting
520500	Tuition Reimbursement - Mandated Cost
520505	Tuition Reimbursement - OTBS
520506	Tuition Reimbursement - OSS
520507	Tuition Reimbursement - Aides
520508	Tuition Reimbursement - Teachers
520509	Tuition Reimbursement -Psychologist
520510	Tuition Reimbursement - Management
525000	Professional Development
527700	Travel Recruitment
529900	Mileage Reimbursement
530000	Dues and Memberships - SCCOE
531000	Dues and Memberships - Individual
531100	P. Office Permit Fees
540000	Insurance
542000	Blue Cross PPO Full
542200	Kaiser HMO
542300	Blue Cross HDHP Full
542700	Kaiser DHMO
542900	Kaiser HDHP with HSA
543100	Anthem Bronze 2 Tier
543200	Blue Cross PPO Deductible
543400	WABE-Waiver Anthem Bronze
550000	Operations and Housekeeping Services
550100	Gas & Electric
550200	Water
550300	Waste Disposal
550700	Pest Control
552100	Monitoring/Alarm Services
560000	Rentals/Leases
560001	Equipment Rental
560100	Equipment Maintenance Agreement
561700	Repairs
571012	Direct costs for Transfer of Services - Office of the Superintendent
571013	Direct costs for Transfer of Services - Fingerprinting
571014	Direct costs for Transfer of Services - Mailroom
571015	Direct costs for Transfer of Services - Print Services
571018	Direct costs for Transfer of Services - Educator Resource Center
571019	Direct costs for Transfer of Services - Technology & Data Services
571020	Direct costs for Transfer of Services - Technology & Data Services (Data Zor
571023	Direct costs for Transfer of Services - Prof. Learning & Instructional Support
571026	Direct costs for Transfer of Services - Other
571027	Direct costs for Transfer of Services - Meal Services
571028	Direct costs for Transfer of Services - Custodial Services
571030	Direct costs for Transfer of Services - Inclusion Collaborative
575012	Interfund-Office of the Superintendent for Funds 12X and 67X only
575013	Interfund-Fingerprinting for Funds 12X and 67X only
575014	Interfund-Mailroom for Funds 12X and 67X only
575015	Interfund-Print Services for Funds 12X and 67X only
575018	Interfund-Educator Resource Center for Funds 12X and 67X only
575019	Interfund-Technology & Data Services (Special Projects Only)
575023	Interfund-Prof. Learning & Instructional Support Division for 12X and 67X c
575026	Interfund-Others for Funds 12X and 67X only
575027	Interfund-FPC for Funds 12X and 67X only
575030	Interfund-Inclusion Collaborative for Funds 12X and 93X

<b>Services and Other Operating Expenditures - continued</b>
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580000	Contract Services - Other
580001	Independent Contractors (Professional & Consulting Services)
580002	Claims Administration
580005	Honorarium (Non SCCOE Employee)
580006	Stipend (Non SCCOE Employee)
580099	Contract Services - Education Agencies
580300	Legal Fees
580900	Advertising
581300	Advertising/Bids
581700	Workers Compensation Claims
581800	Assessment and Fees
581900	Caterer, Restaurant
582000	Audit Services
583000	Online Curriculum, Courses, Materials
583500	Election
583700	App Downloads & Vouchers
584000	Fee for P-Card Only
584500	Legal Settlements
584600	Data Subscription Licenses
584700	Reimbursement - Non SCCOE, Non 1099
584800	Scholarship/Awards
588000	Field Trip Costs
588600	National School Lunch Program
589800	Hold - Budget Only - No Exp. Allow
590000	Communications - Regular Phones
590100	Communications - Fax
590200	Communications - ISDN(Integrated Services Digital Network) Lines
590300	Communications - Pagers
590400	Communications - Cell Phones
590500	Postage and Courier Service
590600	Communications-Internet
590900	Communications - RTC Phone Bills
591100	Cell Phone Stipend-Certificated
591200	Cell Phone Stipend-Classified

<b>Capital Outlay (Costing Over \$5,000)</b>
--

610000	Sites and Improvement Of Sites
617000	Sites Construction/Land Improvements
620000	Buildings and Improvement of Buildings
629500	Misc Expense
630000	Books and Media for Libraries
640000	Equipment over \$5,000
646000	Vehicle Purchase
650000	Equipment Replacement
651000	Capitalized Software over \$5,000
656000	Vehicle Replacement

<b>Other Outgo</b>
--------------------

711000	Inter-District Attendance Sp Ed Excess Costs
714100	Othr Tuitn Exs Cost to Sch Dis
714200	Othr Tuitn Exs Cost to C O E

**Other Transfer Out**

721100	Transfers of Pass Through Revenues to Districts
721200	Transfers of Pass Through Revenues to County Offices
722100	Transfers of Apportionments to Districts
722200	Transfers of Apportionments to County Offices
728100	All Other Transfers to Districts
728200	All Other Transfers to County Offices
728300	All Other Trfr to JPA
729100	Transfers Out To Other Districts
729900	All Other Transfers Out to All Others

**Indirect Costs**

731000	Indirect Support Charges
735000	Interfund Indirect Support Charges Funds 120 and 670 only

**Debt Service**

743800	Debt Service - Interest
743900	Debt Service/Principal

**Interfund Transfers Out**

761100	From General Fund to Child Development Fund
761300	County School Facilities Fund From All Other Funds
761900	Other Interfund Transfers Out

**INCOME ACCOUNTS****LCFF**

801100	LCFF/RL State Aid - Current Year
801200	Education Protection Account (EPA)
801500	Charter Schools General Purpose Entitlement-State Aid
801900	LCFF/RL State Aid - Prior Year

**County And District Taxes**

804100	Secured Roll Taxes
804200	Unsecured Roll Taxes
804300	Prior Year's Taxes
804400	Supplemental Taxes
804500	ERAF
804700	Community Redevelopment Funds
808200	Other in Lieu Taxes
808900	Non Rev Lmt Adjustmt

**LCFF Transfer**

809100	LCFF/RL - Base Grant & Categorical
809101	LCFF - Supplemental
809102	LCFF - Concentration
809114	Education Protection Acct (EPA)
809192	LCFF/RL - Community Day Schools
809600	TF to Charter in Lieu of Prop
809781	Property Taxes Transfers - SELPA
809797	Property Taxes Transfers - SCROP
809798	Property Taxes Transfers - NCROP/JPA
809710	Excess Taxes to Districts
809720	Transfer Taxes to Special Ed



**Federal Revenues**

818100	Special Ed Entitlement
818200	Special Ed - Discretionary Funds
822000	Child Nutrition Programs
828500	Interagency Contracts Between LEAs
828700	Pass Through Revenue from Federal Sources
829000	Other Federal Income

**Other State Revenue**

831100	Other State Apportionments - Current Year
831900	Other State Apportionments - Prior Year
848000	Charter Schools Categorical Block Grant
852000	Child Nutrition Program - EC 49536
853000	Children's Centers Apportionment
854000	Deferred Maintenance Allowance
854500	School Facilities Apportionments
855000	Mandated Cost Reimbursement - EC 42242.6 and 42243.8
856000	State Lottery Revenue
858700	Pass Through Revenue From State

**Other**

859000	All Other State Revenue
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**Sales**

862100	Parcel Taxes
862500	Community Redevelopment Funds Not Subject to Revenue Limit Deduction
863100	Sale Of Equipment
863200	Sale of Publications
863400	Food Services Sales
863900	All Other Sales
865000	Leases and Rentals

**Interest**

866000	Interest
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**Fees And Contracts**

867300	Children's Center Fees
867400	In-District Premiums
867500	Transportation Fees from Individuals
867700	Interagency Services Between LEAs
868900	All Other Fees & Contracts
869100	Misc Funds Non RL Adjust
869900	All Other Local Revenue
869999	Other Local Revenue-Donations

**Other Local Income**

871000	Tuition
879100	Transfer of Apportionments from District or Charters
879200	All Other Transfers In from County Offices
879900	All Other Transfers In from All Others

**Other Financing Sources**

891100	To Child Development Fund from General Fund
891300	To County School Facilities Fund From All Other Funds
891900	Other Authorized Interfund Transfers In

**Contributions**

898000	Contributions from Unrestricted Resources
898081	One-Time Contribution from Unrestricted Resources
899000	Contributions from Restricted Resources

# FORMS AND ILLUSTRATIONS



**Indirect Cost Calculation  
For Grant and Contracts With Fixed Revenues**

BUDGET YEAR: \_\_\_\_\_

PREPARED BY: \_\_\_\_\_

APPROVED BY: \_\_\_\_\_

A	B	C	D	E	F	G	H
FISCAL YEAR	PSEUDO CODE	PROGRAM DESCRIPTION	PROGRAM MANAGER	TOTAL GRANT & CONTRACT AMOUNT	APPROVED INDIRECT RATE	INDIRECT AMOUNT (731000)	AMOUNT AVAILABLE FOR EXPENDITURE
	544240859000	BUDGET DEVELOPMENT FUND	EDDIE MONEY	\$ 813,304	10.00%	\$ 73,937	\$ 739,367
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
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						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -

**INSTRUCTIONS:**

1. Input data in column A thru F.
2. Formulas in columns G and H will automatically calculate the indirect total and the amount available for expenditure for your total contract or grant award.

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
(BENEFIT OBJECT CODES 3XXX)**

Form #4

**2024-25 EMPLOYEE FRINGE BENEFIT COST FORM**

**FOR CERTIFICATED EMPLOYEES**

<b>NAME/PHONE:</b>		<b>DATE:</b>	
<b>PROGRAM:</b>		<b>PSEUDO CODE:</b>	
Base Salary+ Extra time (if any)	\$ -	<b>Employee Type Selection:</b>	
Cell Phone Stipend (Object 5911)		<b>A</b>	<b>Certificated Regular Employee</b>
Mileage Stipend (Object 5201)		<b>B</b>	<b>Certificated Non-Regular</b>
Vacation Payout (Sub Object 83)		<b>C</b>	<b>Certificated Substitute</b>
TOTAL SALARY	\$ -	<b>D</b>	<b>Cert Regular Emp w/ PERS</b>
Employee Type			
FTE			
Workers Comp Higher Rate	3.00%		

ACCOUNT	OBJECT CODE	BENEFITS RATE		CERTIFICATED EMPLOYEES (A,B,C,D)
				1XXX Object Codes
STRS	3101	NO MAX	0.1910	
PERS	3201	NO MAX	0.2780	
OASDI	3311	MAX. \$168,600	0.0620	
MEDICARE	3321	NO MAX	0.0145	
HEALTH & WELFARE	3401	PER EMPLOYEE	\$20,700	
U.I.	3501	NO MAX	0.0005	
W.C. 1.03%	3601	NO MAX	0.0103	
W.C. 1.97%	3601-01	NO MAX	0.0197	
RETIREE (OPEB-ALLOC)	3701	PER FTE	\$0	
RETIREE (OPEB-ACTIVE)	3751	PER FTE	\$0	
<b>TOTAL BENEFITS</b>				
<b>TOTAL SALARY &amp; BENEFITS</b>				
<b>TOTAL BENEFITS %</b>				

<b>Extra Time Pay (Sub Object 81)</b>	<b>Worker's Comp Higher Rate 3.00% (.03) for Funds:</b>		
Please do not enter FTE if calculating for Extra Time Pay	Fund 120	Fund 820	
	Fund 860	Fund 950	
<b>Health &amp; Welfare Note:</b>			
\$20,700 applies only to 1 open FTE. If you know the actual H & W employee cost, you can manually change it.			

<b>NOTES/EXPLANATION:</b>

**FOR CLASSIFIED EMPLOYEES**

<b>NAME/PHONE:</b>		<b>DATE:</b>	
<b>PROGRAM:</b>		<b>PSEUDO CODE:</b>	
Base Salary + Extra time (if any)	\$ -	<b>Employee Type Selection:</b>	
Cell Phone Stipend (Object 5912)		<b>E</b>	<b>Classified Regular Employee</b>
Mileage Stipend (Object 5202)		<b>F</b>	<b>Classified Reg Emp w/ STRS</b>
Overtime (Sub Object 82)		<b>G</b>	<b>Classified Non-Regular NO PERS</b>
Vacation Payout (Sub Object 83)		<b>H</b>	<b>Classified Non-Regular w/ PERS</b>
TOTAL SALARY	\$ -	<b>I</b>	<b>Classified Substitute NO PERS</b>
Employee Type		<b>J</b>	<b>Classified Substitute w/ PERS</b>
FTE			
Workers Comp Higher Rate	3.00%		

ACCOUNT	OBJECT CODE	BENEFITS RATE		CLASSIFIED REGULAR EMPLOYEE (E & F)	CLASSIFIED NON REGULAR EMPLOYEE (G & H)	CLASSIFIED SUBSTITUTE EMPLOYEE (I & J)
				2XXX Object Codes	2XXX Object Codes	2XXX Object Codes
PERS	3202	NO MAX	0.2780			
STRS	3102	NO MAX	0.1910			
OASDI	3312	MAX. \$168,600	0.0620			
MEDICARE	3322	NO MAX	0.0145			
HEALTH & WELFARE	3402	PER EMPLOYEE	\$20,700			
U.I.	3502	NO MAX	0.0005			
W.C. 1.03%	3602	NO MAX	0.0103			
W.C. 1.97%	3602-01	NO MAX	0.0197			
RETIREE (OPEB-ALLOC)	3702	PER FTE	\$0			
RETIREE (OPEB-ACTIVE)	3752	PER FTE	\$0			
<b>TOTAL BENEFITS</b>						
<b>TOTAL SALARY &amp; BENEFITS</b>						
<b>TOTAL BENEFITS %</b>						

<b>Classified Non-Regular &amp; Substitute Object Codes w/ NO PERS</b>		<b>Worker's Comp Higher Rate 3.00% (.03) for Funds:</b>	
<b>Classified Non-Regular</b>	<b>Classified Substitute</b>	Fund 120	Fund 820
2150 2420	2155 2398	Fund 860	Fund 950
2185 2485	2190 2486		
2285 2920	2256 2930		
2397 2927	2286		

<b>NOTES/EXPLANATION:</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
2024-25 EMPLOYEE FRINGE BENEFIT COST FORM  
SAMPLE (FOR INSTRUCTION PURPOSES ONLY)**

**From #4 Instructions**

**SAMPLE (FOR INSTRUCTION PURPOSES ONLY)**

Select the appropriate tab/sheet based on the type of employee you are working on or use the combined tab/sheet if you prefer to have both in one page.

	<b>NAME/PHONE:</b> EDDIE MONEY	<b>DATE COMPLETED:</b> 2/20/2024
<b>INSTRUCTIONS</b>	<b>PROGRAM:</b> XXX GRANT	<b>PSEUDO CODE:</b> 715xxx211000
Manually enter Base Salary and extra time (if any)	Base Salary + Extra Time (if any)	\$ 65,000
Manually enter cell phone stipend amount	Cell Phone Stipend (Object Code 5911/5912)	\$ -
Manually enter travel/mileage amount	Mileage Stipend (5201/5202)	\$ -
Manually enter overtime amount	Overtime (Sub Object 82)	\$ -
Manually enter amount of vacation payoff * (see note below)	Amount of Vacation Payout (Sub Object 83)	\$ -
No need to do here, this is an automated total of the salary	TOTAL SALARY	\$ <b>65,000</b>
Select employee type using the drop down menu (selection is listed on the right side)	Employee Type	E
Manually enter employee's FTE (see exclusion below **)	FTE	1
If applicable, enter Workers Comp Fund (selection on the drop down & reference on bottom right) otherwise leave blank	Workers Comp Higher Rate (see note below)	Fund 950

**Employee Type Selection:**

A	Certificated Regular Employee
B	Certificated Non-Regular
C	Certificated Substitute
D	Cert Regular Emp w/ PERS
E	Classified Regular Employee
F	Classified Reg Emp w/ STRS
G	Classified Non-Regular NO PERS
H	Classified Non-Regular w/ PERS
I	Classified Substitute NO PERS
J	Classified Substitute w/ PERS

**NOTES:**

Extra time sub object code is 81	Worker's Comp Higher Rate 3.00%
<b>For Funds:</b>	
** Enter FTE when calculating base salary only, leave FTE blank when calculating for other pay type (extra time, stipends, overtime & vacation payout)	Fund 120
	Fund 820
** FTE is used for regular employees only and not for non-regular and substitutes	Fund 860
	Fund 950

**Classified Non-Regular w/ NO PERS**

2150	2420
2185	2485
2285	2920
2397	2927

All benefits will be automatically calculated upon completion of the section highlighted in yellow.  
**Health & Welfare Note:**  
 \$20,700 applies only to 1 open FTE. If you know the actual H & W employee cost, you can manually change it.

**Classified Substitute w/ NO PERS**

2155	2398
2190	2486
2256	2930
2286	

## Revenue Estimate

Program Name: \_\_\_\_\_  
 Division: Business, Facilities, & Operations Division (BFOD)  
 Program Mngr. \_\_\_\_\_

Revenue Source Description	Resource* (4 digits)	Quantity	At the rate of \$	2024-25 Estimate
Example: Workshop training fees	9134	2	\$1,000.00	\$2,000.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
<b>Total Estimated Revenue</b>				<b>0.00</b>

\* If applicable

**Narrative**

**Authorizations**

Program Manager \_\_\_\_\_ Date \_\_\_\_\_  
 Division Head \_\_\_\_\_ Date \_\_\_\_\_

## Reduced Indirect Rate Request

Program Name \_\_\_\_\_

Division Professional Learning & Support Division (PLSD)

Program Manager \_\_\_\_\_ Date \_\_\_\_\_

Division Head \_\_\_\_\_ Date \_\_\_\_\_

Grant or Contract Description \_\_\_\_\_

**Grant or Contract Amount** \$ \_\_\_\_\_

**Maximum Indirect Rate** (Allowed by Funding Agency) % \_\_\_\_\_

Attach documentation from the funding agency stating the maximum allowable rate.

If indirect is not allowed by funding agency enter zero under maximum indirect rate.

### Approvals

#### Director, Internal Business Services

Recommended       Not Recommended

Signature \_\_\_\_\_ Date \_\_\_\_\_

Comments \_\_\_\_\_

#### Assistant Superintendent of Business Services

Recommended       Not Recommended

Signature \_\_\_\_\_ Date \_\_\_\_\_

Comments \_\_\_\_\_

#### County Superintendent of Schools

Signature \_\_\_\_\_ Date \_\_\_\_\_

**Note:** Per Board Policy 3100, Waivers shall be sought from the Superintendent wherever funding agency restrictions limit the indirect cost rate to a level less than the State-approved rate.

Refer to budget guidelines for SCCOE approved indirect rate.

Form not required for programs with pre-approved indirect cost rates.

## Reduced Indirect Rate Request Form

### Frequently Asked Questions

**Q: When should I complete the Reduced Indirect Rate Request Form?**

A: The form should be completed and submitted at the time of budgeting for a new grant or contract that stipulates:

- o a lower indirect rate than the approved SCCOE indirect rate
- o no indirect is to be charged to the grant or contract

**Q: What are the SCCOE pre-approved programs with a reduced indirect cost rate that do not require a Reduced Indirect Rate Request Form?**

A: Typically the programs listed below have a reduced indirect rate:

Child Development  
Head Start  
Special Education  
SELPA Non Pass-Through  
Child Nutrition (Final rate TBD by CDE around April)  
OYA Charter – 0%  
Donations – 0%  
Fund 800 programs except Resource 1100 - 0%

**Please refer to Budget Guidelines for current information on indirect rate for programs listed above.**

**Q: What is the expected response turn-around time for Business Services and Office of the Superintendent review?**

A: The expected response turn-around time is 3 – 5 business days.

**Q: Is the approved form routed back to the program?**

A: The IBS Director, after reviewing and approving the request, forwards the request for Assistant Superintendent of Business Services and Superintendent review and approval. Subsequently, the approved form is forwarded by IBS director to program accountant. Program accountant works with program for the next steps of the budgeting process.

**Q: How often should the Reduced Indirect Rate Request Form be submitted?**

A: The Reduced Indirect Rate Request Form must be submitted annually for multi-year grants or when a new grant is awarded.

**Q: Do I have to complete the Reduced Indirect Rate Request Form for carryover too?**

A: No, please attach the original approved Reduced Indirect Rate Request Form to the carryover request.

**Q: If the grant or program has a cap on the allowable indirect rate, do I still need to complete the Reduced Indirect Rate Request Form?**

A: Yes, any grant or program that has an indirect cost rate lower than the current approved rate will need to complete the Reduced Indirect Rate Request Form, unless they are one of the SCCOE pre-approved programs with a reduced indirect rate. Supporting backup for the requested rate should be attached to the form.



## Program Addition Request Form

Program Name \_\_\_\_\_  
 Division Personnel Services Division (PSD)  
 Cost Center \_\_\_\_\_  
 Program Mngr. \_\_\_\_\_  
 Division Head Signature \_\_\_\_\_ Date \_\_\_\_\_

- One-Time Funding Request**       **Ongoing Funding Request**  
 **Addition of Position/s**       **Other Addition**

**Justification/Narrative**

Budget Account Detail (Select from Dropdown)	Amount of Increase
.....	\$ _____
.....	\$ _____
.....	\$ _____
.....	\$ _____
.....	\$ _____
<b>Total Requested Amount</b>	\$ <u>0.00</u>

**Approvals**

Recommended       Not Recommended      Director IBS Initials \_\_\_\_\_ Date \_\_\_\_\_  
 Reason for Not Recommending \_\_\_\_\_  
 Cabinet Initials \_\_\_\_\_ Date \_\_\_\_\_  
 Superintendent \_\_\_\_\_ Date \_\_\_\_\_

## **Program Addition Request Form Instructions**

1. This form can be used for either One-Time funding request or Ongoing Funding request. Please make appropriate selection for the type of funding request.
2. If the additional funding request is for establishing a position, select 'Addition of Position/s'. If the request is for non-personnel budget, select 'Other Addition'. In case the request is for a position as well as non-personnel operating expenditure budget, both should be selected.
3. Please submit completed form, with Division Head signature, to IBS Director.
4. IBS Director shall either recommend or not recommend the funding request. If recommended, IBS Director will forward the request for Cabinet and Superintendent approvals.
5. The approved form is forwarded by IBS Director to Program and respective accountant.

## Program Addition Request Form

Program Name Technical Schools - CET  
 Division Professional Learning & Instructional Support Division (PLISD)  
 Cost Center 970199  
 Program Mngr. William Tell  
 Division Head Signature \_\_\_\_\_ Date 2/20/20

- One-Time Funding Request       Ongoing Funding Request  
 Addition of Position/s       Other Addition

### Justification/Narrative

There is currently a strong demand for electronic technicians in the market, and it is proposed that a new class be established to train. This new class will require an additional Teacher and an Aide, and purchase of classroom furniture and electronic equipment.

Budget Account Detail (Select from Dropdown)	Amount of Increase
Salaries.....	\$ <u>71,000.00</u>
Benefits.....	\$ <u>46,405.00</u>
Materials and Supplies.....	\$ <u>10,011.00</u>
Capital Outlay.....	\$ <u>40,168.00</u>
Indirect (If applicable).....	\$ <u>16,323.00</u>
<b>Total Requested Amount</b>	<b>\$ <u>183,907.00</u></b>

### Approvals

Recommended       Not Recommended      Director IBS Initials SG      Date 2/20/20  
 Reason for Not Recommending \_\_\_\_\_  
 Cabinet Initials \_\_\_\_\_ Date \_\_\_\_\_  
 Superintendent \_\_\_\_\_ Date \_\_\_\_\_

## **Program Addition Request Form Instructions**

1. This form can be used for either One-Time funding request or Ongoing Funding request. Please make appropriate selection for the type of funding request.
2. If the additional funding request is for establishing a position, select 'Addition of Position/s'. If the request is for non-personnel budget, select 'Other Addition'. In case the request is for a position as well as non-personnel operating expenditure budget, both should be selected.
3. Please submit completed form, with Division Head signature, to IBS Director.
4. IBS Director shall either recommend or not recommend the funding request. If recommended, IBS Director will forward the request for Cabinet and Superintendent approvals.
5. The approved form is forwarded by IBS Director to Program and respective accountant.

# SALARY ACCOUNT CHANGE FORM

**Form #11**

**Purpose of Form:**

1. To request salary account code changes for **currently active** employees.
2. This form is vital for maintaining the Position Control Database which will be used to drive payroll and to project salaries and benefits for Budget Development.

Date Submitted:  
(For Budget Office Use Only)

**Form Instructions:**

1. Submit one form per employee's position for account code changes. Use additional forms if employee has more than one PC#.
2. **Enter the 35 digit Account String with dashes (example: 880-3025-0-2424-00-3100-1110-715xxx-000-2200)**
3. The 35 digit account string consist of Fund-Resource-Proj Year-Object-SubObject-Goal-Function-CostCenter-Site-Manager
4. Enter in the "From Account" and "Percent Allocation" box or boxes, the current account status for the employee.
5. Enter in the "To Account" and "Percent Allocation" box or boxes, the new account status you would like implemented.
6. Explanation and signature for changes are required to process your request.
7. Submit to the Accountant assigned for your Fund/Program.
8. Submit a Budget Revision form to the Budget Office to align your account code changes. Accountant to enter BT# in the Budget Transfer Box.
9. **Budget Office will submit the approved forms to Human Resources.**

<b>Employee Name</b>	<input style="width: 95%;" type="text"/>	
<b>Position Control Number</b>	<input style="width: 95%;" type="text"/>	
<b>Position Name</b>	<input style="width: 95%;" type="text"/>	<b>FTE</b> <input style="width: 100px;" type="text"/>
<b>Program/Site/Fund</b>	<input style="width: 95%;" type="text"/>	
<b>Effective Date</b>	<input style="width: 95%;" type="text"/>	
<b>Authorized Requestor/Phone Extension:</b>	<input style="width: 95%;" type="text"/>	<b>Ph Ext:</b> <input style="width: 100px;" type="text"/>

**Current Allocation**

**35 Digit Account String**

**Percent Allocation**

From Account:	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
From Account:	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
From Account:	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
From Account:	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
From Account:	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>

**From Account Total:** 0.00%

**Requested Allocation**

To Account:	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
To Account:	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
To Account:	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
To Account:	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
To Account:	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>

**To Account Total:** 0.00%

**Explanation For Change:**

<b>Accountant Review</b> <b>Date</b>	<b>Program Manager</b> <b>Date</b>	<b>Director, IBS</b> <b>Date</b>
--------------------------------------	------------------------------------	----------------------------------

Accountant Use Only  
Budget Transfer #:

For docusign routing for the IBS Director approval, route to BudgetOffice@sccoe.org

# SALARY ACCOUNT CHANGE FORM

**Illustration #11A**

**Purpose of Form:**

1. To request salary account code changes for **currently active** employees.
2. This form is vital for maintaining the Position Control Database which will be used to drive payroll and to project salaries and benefits for Budget Development.

Date Submitted:  
(For Budget Office Use Only)

**Form Instructions:**

1. Submit one form per employee's position for account code changes. Use additional forms if employee has more than one PC#.
2. **Enter the 35 digit Account String with dashes (example: 880-3025-0-2424-00-3100-1110-715xxx-000-2200)**
3. The 35 digit account string consist of Fund-Resource-Proj Year-Object-SubObject-Goal-Function-CostCenter-Site-Manager
4. Enter in the "From Account" and "Percent Allocation" box or boxes, the current account status for the employee.
5. Enter in the "To Account" and "Percent Allocation" box or boxes, the new account status you would like implemented.
6. Explanation and signature for changes are required to process your request.
7. Submit to the Accountant assigned for your Fund/Program.
8. Submit a Budget Revision form to the Budget Office to align your account code changes. Accountant to enter BT# in the Budget Transfer Box.
9. **Budget Office will submit the approved forms to Human Resources.**

<b>Employee Name</b>	George Clooney	
<b>Position Control Number</b>	001103	
<b>Position Name</b>	Administrative Assistant	<b>FTE</b> <input style="width: 50px;" type="text" value="1"/>
<b>Program/Site/Fund</b>	ABC Grant	
<b>Effective Date</b>	July 1, 2024	
<b>Authorized Requestor/Phone Extension:</b>	Eddie Money	<b>Ph Ext:</b> <input style="width: 50px;" type="text" value="2222"/>

**Current Allocation**

**35 Digit Account String**

**Percent Allocation**

From Account:	930-9357-0-2424-00-8600-2100-935XXX-000-2200	100.00%
From Account:		
From Account:		
From Account:		
From Account:		

**From Account Total:** 100.00%

**Requested Allocation**

To Account:	930-9357-0-2424-00-8600-2100-935XXX-000-2200	50.00%
To Account:	930-9346-0-2424-00-8600-2100-715XXX-000-2200	50.00%
To Account:		
To Account:		
To Account:		

**To Account Total:** 100.00%

**Explanation For Change:**

Reduction for Administrative Assistant for the ABC Program as the program funding has been reduced. Reallocate a portion to my NCLB Program for justifiable services.

<b>Acct/Budget</b> 2/22/24	<b>Eddie Money</b> 2/21/24	<b>Johnny Cash</b> 2/23/24
Accountant Review    Date	Program Manager    Date	Director, IBS    Date

Accountant Use Only  
Budget Transfer #:  

BT 420700



**SANTA CLARA COUNTY OFFICE OF EDUCATION  
REQUEST FOR BUDGET TRANSFER/REVISION  
FOR THE FISCAL YEAR: \_\_\_\_\_**

PROGRAM NAME: ABC Grant  
CONTACT PERSON: Eddie Money

DATE: \_\_\_\_\_  
PHONE #: 453-6623

**EXPLANATION REQUIRED:** To allocate expenses for additional revenue received.

FUND	RESOURCE	PSEUDO CODE			ACCOUNT DESCRIPTION	TRANSFER/REVISION		
		COST CENTER	OBJECT CODE	SUB OBJ		CURRENT BUDGET	REQUEST + (-)	REVISED TOTAL
880	3020	512xxx	8290	00	Federal Revenue	-	58,550	58,550
880	3020	512xxx	4300	00	Materials & Supplies	-	23,227	23,227
880	3020	512xxx	5400	00	Insurance	-	30,000	30,000
880	3020	512xxx	7310	00	Indirect @ 10.00%	-	5,323	5,323
								-
								-
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								-
								-
						-	<b>117,100</b>	<b>117,100</b>

Requested By: \_\_\_\_\_ Program Manager Date \_\_\_\_\_  
Approved By: \_\_\_\_\_ Assistant Superintendent / Division Chief Date \_\_\_\_\_  
Approved By: \_\_\_\_\_ Department Head Date \_\_\_\_\_

<b>Accountant: Please check the appropriate box below</b>		Approved By: _____ Accounting Staff Date _____
Budget <b>Transfer</b> between expenditure accounts within a particular program (Object Codes 1xxx-7xxx), <b>excludes revenue and/or fund balance.</b> <input type="checkbox"/>		Approved By: _____ Budget Staff Date _____
Budget <b>Revision</b> between expenditure accounts within a particular program (Object Codes 1xxx-7xxx), <b>includes revenue (Object Codes 8xxx) and/or fund balance (Object Code 9790).</b> <input type="checkbox"/>		Approved By: _____ Director, IBS Date _____
BT # _____ Accounting use only - (Optional)		



## Approved Grant Information Form

Program/Site \_\_\_\_\_ Date \_\_\_\_\_

Program Manager \_\_\_\_\_ Email/Phone \_\_\_\_\_

**Section A:** If this grant has gone through grant approval process, attach form and skip to **Section B**

Name of Grantor \_\_\_\_\_

Funding Source  Federal  State  Local  Other \_\_\_\_\_

Indirect Costs Allowed  Yes  No Indirect % \_\_\_\_\_

If no indirect cost allowed, provide explanation \_\_\_\_\_

Matching Funds Requested  Yes  No Match % \_\_\_\_\_

Type of Match \_\_\_\_\_

**Section B**

Grant Amount Awarded \$ \_\_\_\_\_ Grant Period Per Award \_\_\_\_\_

Grant Type  New  Continuation  Amendment

Reporting Requirements  Monthly Due Dates \_\_\_\_\_

Quarterly Due Dates \_\_\_\_\_

Mid-Year Due Dates \_\_\_\_\_

Annually Due Dates \_\_\_\_\_

Carryover Provision  Yes  No % Allowable \_\_\_\_\_

**Section C**

\*Method of Payment:  Check  
 ACH/Wire

*\*Please inform accountant when payment is expected*

**Please Attach the Following Items**

1. Signed Grant Application and Submittal Routing Form for Grants >= \$20,000
2. Documentation reflecting allowable indirect rate\* and carryover provision.
3. Board Approval, transmittal memo and minutes (applies to Head Start Program or if required by granting agency)
4. Copy of Grant / Entitlement Letter
5. Approved Budget per Grant Application

**Note:** All grants are required to pay the SCCOE office standard indirect rate. Exceptions are approved only for  
 a) SCCOE Pre-approved programs with reduced rates and  
 b) Programs that have attained approval for a reduced indirect rate using the **Reduced Indirect Rate Request form.**

**Approvals**

In signing below the program understands that all expenditure reports and invoices require Accounting Services approval prior to submission to Grantor.

Program Manager \_\_\_\_\_ Date \_\_\_\_\_

Division Head \_\_\_\_\_ Date \_\_\_\_\_

	<b>Internal Business Services Carryover Request Form</b>	<b>Fiscal Year</b> for carryover to
--	--	--

DATE OF REQUEST	DIVISION	
FIRST AND LAST NAME OF REQUESTOR		TELEPHONE NUMBER OF REQUESTOR
NAME OF PROGRAM FOR WHICH REQUEST IS MADE		

PROGRAM SUMMARY:
REASON FOR RECOMMENDATION BY DIVISION

**Required Documentation:**

1. Excel spreadsheet illustrating the following:
  - Estimated carryover amount
  - Budget proposal of how carryover will be spent
2. Financial summary report of current year
3. Financial summary report of prior two years (expenditures and carryover)
4. Salary projection reports if applicable
5. Any other supporting documentation

Are there any other funding sources available to fund these expenditures? If yes, please list account (s). <input type="checkbox"/> Yes <input type="checkbox"/> No      ACCOUNT: _____
--

Must be signed by Department Director and Division Chief / Assistant Superintendent **prior** to submission to Internal Business Service, Accounting Services

SIGNATURE OF DEPARTMENT DIRECTOR	DATE SIGNED
SIGNATURE OF DIVISION CHIEF / ASSISTANT SUPERINTENDENT	DATE SIGNED

Comments	<b>Reviewed by Controller, Internal Business Services</b> <input type="checkbox"/> Recommended <input type="checkbox"/> Not Recommended. Return to Division.	
	CONTROLLER, INTERNAL BUSINESS SERVICES	DATE SIGNED
	<b>Reviewed by Director, Internal Business Services</b> <input type="checkbox"/> Recommended <input type="checkbox"/> Not Recommended <input type="checkbox"/> Recommended with Modifications	
	DIRECTOR, INTERNAL BUSINESS SERVICES	DATE SIGNED

<b>APPROVED</b>	ASSISTANT SUPERINTENDENT, BUSINESS SERVICES	DATE SIGNED
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Revised 2.5.24