



**SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION**

LEADERSHIP ■ COMMUNITY ■ SERVICE

San Luis Obispo County Office of Education

2023-24 Annual Budget

James J. Brescia, Ed.D
County Superintendent of Schools

Sheldon K. Smith, Ed.D
Assistant Superintendent,
Business Services

Melissa Abbey
Director of Fiscal Services

County Board of Education:

Diane A. Ward, President
Joel Peterson, Vice President
George Galvan
Paul Madonna
Juan Olivarria



TO: James Brescia, E.D., and County Superintendent of Schools

FROM: Sheldon Smith, E.D., and Assistant Superintendent of Business Services
Melissa Abbey, Director of Fiscal Services

DATE: June 15, 2023

RE: **2023-24 ADOPTED BUDGET NARRATIVE**

BUDGET PRINCIPLES

The San Luis Obispo County Office of Education **2023-24** budget is SLOCOE's educational and operational Programs expressed in dollars. The budget consists of estimated revenues and expenditures based on the most reasonable assumptions and recent information available from the Governor's May Revise. As of this writing, the state legislature and the Governor had not yet signed a budget for 2023-24.

If the enacted state budget provides different revenue levels than are assumed in this document, a 45-Day revision budget will be brought to the Board. This budget is presented in the Standardized Account Code Structure (SACS) format, and is in accordance with the following principles:

- Every general-purpose dollar should be spent in the year received (based on the principle that current-year dollars should be expended on current-year students) and un-expected unrestricted carryover is not allowed.
- To the best extent possible, restricted programs (e.g. funds from grants or special programs) should pay for themselves (i.e. pay full indirect costs).
- Inter-program charges should be implemented only when they yield unrestricted revenue.

INTRODUCTION

On May 12, 2023 the Governor presented an overview of the May Revision proposal. The Governor proposes a budget plan that “maintains critical investments to address the States biggest challenges while preparing for continued economic uncertainty due to global economic issues.” The proposal includes a statutory cost-of-living adjustment (COLA) of 8.22% on Local Control Funding Formula (LCFF) Revenues, as well as 8.22% COLA to special education, child nutrition, state preschool, foster youth, and other categorical programs. Due to the uncertainty of the funded COLA, SLOCOE’s 2023-24 LCFF revenues were estimated utilizing a COLA of 6.40% and will be corrected if a 45-Day revision budget is required.

2023-24 Budget Adoption- ALL FUNDS

The following is the total 2023-24 Budget Adoption revenue and expenditure budgets for all funds of the San Luis Obispo County Office of Education:

Form/Description	Beginning Balance	Revenues & Transfers In	Expenditures & Transfers Out	Ending Balance
Form 01-General Fund (includes Fund 02 SELPA)	11,479,197	36,173,742	35,430,455	12,222,484
Form 10-Special Education Pass-Through-Fund	6,117	20,657,398	20,657,398	6,117
Form 12-Child Development Fund	1,975,610	1,650,655	3,003,706	622,559
Form 13-Cafeteria Special Revenue Fund	613	119,837	119,837	613
Form 16-Forest Reserve Fund	-	-	-	-
Form 17-Special Reserve Fund	407,950	-	-	407,950
Form 20-Special Reserve Fund (Postemployment Benefits)	2,100,247	615,000	110,000	2,605,247
Form 35 County School Facilities Fund	-	-	-	-
Form 40-Special Reserve Fund (Capital Outlay Projects)	554,870	461,000	-	1,015,870
Totals	16,524,605	59,677,633	59,321,396	16,880,841

Summaries of 2022-23 Estimated Actuals and 2023-24 Budget Adoption are as follows:

- Page 3 Comparison between 2022-23 Second Interim and Estimated Actuals
- Page 4 2022-23 Estimated Actuals, 2023-24 Budget Adoption & Multi-Year Projection
- Page 5 - 51 Departmental Budget Overviews

Multi-Year Projection Summary

Comparison Between 2022-23 2nd Interim and Estimated Actuals

	2022-23 Second Interim			2022-23 Estimated Actuals			Change			Percent	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted
A. Revenues											
1) LCFF Sources											
2) Federal Revenue	14,797,896	335,324	15,133,220	15,417,399	337,463	15,754,862	619,503	2,139	621,642	4.19%	0.64%
3) Other State Revenue	-	12,137,457	12,137,457	-	12,141,100	12,141,100	-	3,643	3,643	0.00%	0.03%
4) Other Local Revenue	1,718,423	6,575,958	8,294,382	1,914,864	6,452,660	8,367,525	196,441	(123,298)	73,143	11.43%	-1.87%
5) TOTAL REVENUES	3,536,224	6,075,731	9,611,955	3,841,691	7,690,638	11,532,329	305,467	1,614,907	1,920,374	8.64%	26.58%
	20,052,543	25,124,470	45,177,014	21,173,954	26,621,861	47,795,816	1,121,411	1,497,391	2,618,802		
B. Expenditures											
1) Certificated Salaries	1,964,113	4,453,801	6,417,914	1,790,709	4,335,163	6,125,872	<173,404>	(118,637)	(292,041)	-8.83%	-2.66%
2) Classified Salaries	4,269,429	3,251,671	7,521,100	4,004,571	3,036,216	7,040,787	(264,858)	(215,455)	(480,313)	-6.20%	-6.63%
3) Employee Benefits	2,551,284	4,048,165	6,599,449	2,472,519	3,579,476	6,051,995	<78,765>	(468,688)	<547,453>	-3.09%	-11.58%
4) Books and Supplies	325,270	930,654	1,255,924	399,529	952,591	1,352,120	74,259	21,937	96,196	22.83%	2.36%
5) Services & Other Operating Expenses	4,456,747	11,223,755	15,680,503	4,717,206	12,358,138	17,075,343	260,458	1,134,382	1,394,841	5.84%	10.11%
6) Capital Outlay	19,943	972,473	992,416	59,997	997,916	1,057,913	40,054	25,443	65,497	200.84%	2.62%
7) Other Outgo	5,634,130	1,125,113	6,759,243	5,682,370	1,125,113	6,807,483	48,240	-	48,240	0.86%	0.00%
8) Indirect Costs	<2,068,220>	1,778,860	<289,359>	(2,157,132)	1,815,157	<341,974>	<88,912>	36,297	<52,615>	4.30%	2.04%
9) Other Adjustments			0	0	0	0	0	0	0	0.00%	0.00%
9) TOTAL EXPENDITURES	17,152,696	27,784,493	44,937,190	16,969,768	28,199,772	45,169,540	(182,928)	415,279	232,351		
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)											
	2,899,847	<2,660,023>	239,824	4,204,186	<1,577,910>	2,626,276	1,304,339	1,082,112	2,386,451	44.98%	-40.68%
D. Other Financing Sources/Uses											
1) Transfers In	98,796		98,796	199,851	-	199,851	101,055	-	101,055	0.00%	0.00%
2) Transfers Out	<1,170,327>	<60,000>	<1,230,327>	(1,112,178)	(60,000)	<1,172,178>	58,149	-	58,149	-4.97%	0.00%
3) Contributions	<1,197,388>	1,197,388	(0)	(1,197,388)	1,197,388	0	-	0	0	0.00%	0.00%
4) Total Finances & Uses	<2,268,919>	1,137,388	(1,131,531)	<2,109,715>	1,137,388	(972,327)	58,149	0	58,149	-2.56%	0.00%
E. Net Increase (Decrease) in Fund Balance	630,928	<1,522,635>	<891,707>	2,094,471	<440,522>	1,653,949	1,362,488	1,082,113	2,444,601		
F. Fund Balance											
1) Beginning Fund Balance	5,274,577	4,550,671	9,825,248	5,274,577	4,550,671	9,825,248	0	0	0	0.00%	0.00%
2) Ending Fund Balance	5,905,505	3,028,036	8,933,541	7,369,048	4,110,149	11,479,197	1,463,543	1,082,113	2,545,656	24.78%	35.74%
2a) Non Spendable	25,525		25,525	25,525		25,525	-		-		
Prepaid Expenditures	-	-	-	188,671	-	188,671	188,671	(188,671)	(188,671)	0.00%	0.00%
2d) Other Assignments	4,479,980	-	4,479,980	5,753,132	-	5,753,132	1,273,152		1,273,152	28.42%	
2f) Reserves:											
Fund 01	1,400,000		1,400,000	1,401,720		1,401,720	1,720		1,720	0.12%	
Fund 17	360,000		360,000	360,000		360,000	-		-	0.00%	
Unassigned Fund Balance	(0)			(0)			-		-		
Reserve Percent	3.81%			3.80%			-0.01%				

Multi-Year Projection Summary 2023-24 Adopted Budget

San Luis Obispo County Office of Education

	2022-23 Estimated Actuals			2023-24 Budget Adoption			2024-25 Projected Budget			2025-26 Projected Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. Revenues												
1) LCFF Sources	15,417,399	337,463	15,754,862	15,319,051	328,765	15,647,816	14,826,359	328,765	15,157,124	14,836,437	328,765	15,165,202
2) Federal Revenue	-	12,141,100	12,141,100	-	4,839,526	4,839,526	-	4,713,688	4,713,688	-	4,821,795	4,821,795
3) Other State Revenue	1,914,864	6,452,660	8,367,525	46,349	4,013,656	4,060,005	48,175	4,334,254	4,382,429	49,760	4,464,831	4,514,591
4) Other Local Revenue	3,841,691	7,690,638	11,532,329	3,503,866	8,012,530	11,516,396	3,428,725	8,191,517	11,620,242	3,545,455	8,378,354	11,923,809
5) TOTAL REVENUES	21,173,954	26,621,861	47,795,816	18,869,266	17,194,476	36,063,742	18,305,259	17,568,224	35,873,483	18,431,652	17,993,745	36,425,397
B. Expenditures												
1) Certificated Salaries	1,790,709	4,335,163	6,125,872	2,207,950	4,707,965	6,915,915	2,277,950	4,852,465	7,130,415	2,349,950	5,002,465	7,352,415
2) Classified Salaries	4,004,571	3,036,216	7,040,787	4,546,973	3,011,367	7,558,340	4,686,973	3,101,867	7,788,840	4,831,973	3,194,867	8,026,840
3) Employee Benefits	2,472,519	3,579,476	6,051,995	2,956,003	3,900,983	6,856,986	3,080,000	4,008,840	7,088,840	3,205,000	4,123,555	7,328,555
4) Books and Supplies	399,529	952,591	1,352,120	299,609	577,450	877,059	306,000	517,894	823,894	315,000	531,566	846,566
5) Services & Other Operating Expenses	4,717,206	12,358,138	17,075,343	2,055,080	4,661,814	6,716,894	2,130,000	4,511,173	6,641,173	2,200,000	4,577,578	6,777,578
6) Capital Outlay	59,997	997,916	1,057,913	6,000	143,272	149,272	10,000	150,000	160,000	10,000	150,000	160,000
7) Other Outgo	5,682,370	1,125,113	6,807,483	5,030,265	392,087	5,422,352	4,804,503	392,087	5,196,590	4,516,614	392,087	4,908,701
8) Indirect Costs	<2,157,132>	1,815,157	(341,974)	<1,529,236>	1,297,937	(231,299)	<1,529,236>	1,274,723	<254,513>	<1,526,236>	1,274,723	<251,513>
9) Other Adjustments												
9) TOTAL EXPENDITURES	16,969,768	28,199,772	45,169,540	15,572,644	18,692,875	34,265,519	15,766,190	18,809,049	34,575,239	15,902,301	19,246,841	35,149,142
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)	4,204,186	<1,577,910>	2,626,276	3,296,622	<1,498,399>	1,798,223	2,539,069	<1,240,825>	1,298,244	2,529,351	<1,253,096>	1,276,255
D. Other Financing Sources/Uses												
1) Transfers In	199,851	-	199,851	110,000	-	110,000	110,000	-	10,000	110,000	-	110,000
2) Transfers Out	<1,112,178>	<60,000>	<1,172,178>	<1,104,937>	<60,000>	<1,164,937>	<1,104,937>	<60,000>	<1,164,937>	<1,104,937>	<60,000>	<1,164,937>
3) Contributions	<1,197,388>	1,197,388	-	<1,545,754>	1,545,754	-	<1,115,775>	1,115,775	-	<1,115,775>	1,115,775	-
4) Total Finances & Uses	<2,109,715>	1,137,388	<972,327>	<2,540,691>	1,485,754	(1,054,937)	<2,110,712>	1,055,775	<1,054,937>	<2,110,712>	1,055,775	<1,054,937>
E. Net Increase (Decrease) in Fund Balance	2,094,471	<440,522>	1,653,949	755,931	<12,645>	743,286	428,357	<185,050>	243,307	418,639	<197,321>	221,318
F. Fund Balance												
1) Beginning Fund Balance	5,274,577	4,550,671	9,825,248	7,369,048	4,110,149	11,479,197	8,124,979	4,097,504	12,222,483	8,553,336	3,912,455	12,465,791
2) Ending Fund Balance	7,369,048	4,110,149	11,479,197	8,124,979	4,097,504	12,222,483	8,553,336	3,912,455	12,465,791	8,971,975	3,715,134	12,687,109
2a) Non Spendable	25,525	-	25,525	25,525	-	25,525	25,525	-	25,525	25,525	-	25,525
Prepaid Expenditures	188,671	-	188,671	-	-	-	-	-	-	-	-	-
2d) Assigned: All Other Assignments	5,753,132	-	5,753,132	6,905,621	-	6,905,621	7,455,636	-	7,455,636	7,853,023	-	7,853,023
2f) Reserves:												
Fund 01	1,401,720	-	1,401,720	1,193,833	-	1,193,833	1,072,175	-	1,072,175	1,093,427	-	1,093,427
Fund 17	360,000	-	360,000	360,000	-	360,000	360,000	-	360,000	360,000	-	360,000
Unassigned Unrestricted Fund Balance	<0>	-	-	-	-	-	-	-	-	-	-	-
Reserve Percent	3.80%			4.39%			4.01%			4.00%		

Administration & Board of Education
Dr. James Brescia - Superintendent

		2021-22	2022-23	2023-24
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :0000 UNRESTRICTED			
8677	INTERAGENCY SERV BETWN LEA'S	14,400		
8689	ALL OTHER FEES AND CONTRACTS	4,548		
8694	DONATIONS	5,000		
8699	ALL OTHER LOCAL REVENUES	1,539		
	REVENUE	25,487	0	0
1000	CERTIFICATED PERSONNEL	178,540	283,055	248,956
2000	CLASSIFIED PERSONNEL	93,941	88,405	98,606
3000	EMPLOYEE BENEFITS	101,882	188,776	103,094
4000	BOOKS AND SUPPLIES	18,288	10,240	12,000
5000	SERVICES AND OTHER OPERATING	200,973	229,917	235,200
	EXPENDITURES	593,624	800,393	697,856
	RESOURCE :0014 EMPLOYEE OF THE YEAR			
8694	DONATIONS	15,000	15,000	
8699	ALL OTHER LOCAL REVENUES		20	
	REVENUE	15,000	15,020	0
4000	BOOKS AND SUPPLIES		4,764	
5000	SERVICES AND OTHER OPERATING		10,256	
	EXPENDITURES	0	15,020	0
8694	RESOURCE :9157 MOCHA FOUNDATION DONATIONS		100,000	
	RESOURCE :9219 COVID 19 DONATIONS			
8694	DONATIONS	140,000		
	REVENUE	140,000	0	0
1000	CERTIFICATED PERSONNEL	22,000	18,750	
3000	EMPLOYEE BENEFITS	1,410	1,227	
4000	BOOKS AND SUPPLIES	11,810	100	
5000	SERVICES AND OTHER OPERATING	946	148	
	EXPENDITURES	36,166	20,225	0

Administration & Board of Education
DJ Pittenger - Special Project Grants

		2021-22	2022-23	2023-24
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :0012 LOCAL SOLUTIONS			
8590	ALL OTHER STATE REVENUES	1,669,797	1,669,797	
	REVENUE	1,669,797	1,669,797	0
1000	CERTIFICATED PERSONNEL	47,700	47,136	
3000	EMPLOYEE BENEFITS	3,131	14,141	
5000	SERVICES AND OTHER OPERATING	1,618,966	1,608,520	
	EXPENDITURES	1,669,797	1,669,797	0
	RESC :0013 LOCAL SOLUTIONS MINI GRANT			
8677	INTERAGENCY SERVICES BETWEEN LEAS	76,363	37,000	
8699	ALL OTHER LOCAL REVENUES	5,000		
	REVENUE	81,363	37,000	0
2000	CLASSIFIED PERSONNEL		10,284	
3000	EMPLOYEE BENEFITS		672	
4000	BOOKS AND SUPPLIES		17,559	
5000	SERVICES AND OTHER OPERATING	94,233	179,963	
	EXPENDITURES	94,233	208,478	0
	RESC :0015 COUNTYWIDE EDUCATION INCENTIVE			
8980	CONTRIBUTIONS FROM UNRESTRICTED REV		500,000	500,000
	REVENUE	0	500,000	500,000
1000	CERTIFICATED PERSONNEL			48,000
3000	EMPLOYEE BENEFITS			2,856
5000	SERVICES AND OTHER OPERATING		101,286	
	EXPENDITURES	0	101,286	50,856
	RESC :0911 CA CL SCH TEACHER CREDENTIALING			
8590	ALL OTHER STATE REVENUES		192,000	
	REVENUE			
1000	CERTIFICATED PERSONNEL		18,021	
3000	EMPLOYEE BENEFITS		1,179	
5000	SERVICES AND OTHER OPERATING		66,885	
	EXPENDITURES		86,085	0

Business Services Division
Sheldon Smith, Ed.D - Assistant Superintendent
Melissa Abbey - Director of Fiscal Services

		2021-22	2022-23	2023-24
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :0000 UNRESTRICTED			
8590	ALL OTHER STATE REVENUES	7,712	10,500	
8650	LEASES & RENTALS	288,354	292,463	311,180
8660	INTEREST		(2,650)	
8677	INTERAGENCY SERVICE BETWEEN LEAS	38,599	22,490	
8689	ALL OTHER FEES AND CONTRACTS	204,692	218,120	248,154
8696	WORKERS COMP/SDI REIMBURSE	3,558		
8699	ALL OTHER LOCAL REVENUES	46,275	10,960	
8980	CONTRIBUTIONS FROM UNREST REV	(575,189)	(903,040)	(723,588)
	REVENUE	14,001	(351,157)	(164,254)
1000	CERTIFICATED PERSONNEL			
2000	CLASSIFIED PERSONNEL	1,400,156	1,501,166	1,709,293
3000	EMPLOYEE BENEFITS	577,177	605,113	832,348
4000	BOOKS AND SUPPLIES	5,009	21,064	21,100
5000	SERVICES AND OTHER OPERATING	304,178	347,622	301,202
7000	INTERFUND TRANSFER OUT		600,000	600,000
	EXPENDITURES	2,286,520	3,074,965	3,463,943
	RESOURCE :3212 ELEM & SECONDARY III			
8290	ALL OTHER FEDERAL REVENUES	614,737	1,457,858	
	REVENUE	614,737	1,457,858	0
1000	CERTIFICATED PERSONNEL	51,229	26,367	
2000	CLASSIFIED PERSONNEL		13,528	
3000	EMPLOYEE BENEFITS	17,113	7,644	
4000	BOOKS AND SUPPLIES	333,379	78,377	
5000	SERVICES AND OTHER OPERATING	117,858	868,380	
6000	CAPITAL OUTLAY	48,812	173,827	
7000	INTERFUND TRANSFER OUT	46,346	132,868	
	EXPENDITURES	614,737	1,300,991	0

	RESOURCE :3213 ESSER III			
8290	ALL OTHER FEDERAL REVENUES	343,275	4,179,147	736,461
	REVENUE	343,275	4,179,147	736,461
1000	CERTIFICATED PERSONNEL	2,606	277,478	336,882
2000	CLASSIFIED PERSONNEL	16,771	137,834	133,611
3000	EMPLOYEE BENEFITS	5,959	178,637	199,017
4000	BOOKS AND SUPPLIES	27,478	25,143	
5000	SERVICES AND OTHER OPERATING	860	2,811,189	
6000	CAPITAL OUTLAY	284,813	21,281	
7000	INTERFUND TRANSFER OUT	4,788	344,327	66,951
	EXPENDITURES	343,275	3,795,889	736,461
	RESOURCE :3214 ESSER III LEARNING LOSS			
8287	PASS THRU FROM FEDERAL SOURCES		646,061	
8290	ALL OTHER FEDERAL REVENUES	37,351	400,078	288,588
	REVENUE	37,351	1,046,139	288,588
1000	CERTIFICATED PERSONNEL	24,104		43,599
2000	CLASSIFIED PERSONNEL		57,794	145,708
3000	EMPLOYEE BENEFITS	5,508	22,953	99,281
4000	BOOKS AND SUPPLIES	7,739	(6,942)	
5000	SERVICES AND OTHER OPERATING		326,273	
7000	INTERFUND TRANSFER OUT		646,061	
	EXPENDITURES	37,351	1,046,139	288,588
	RESOURCE :3215 GOVERNOR'S EMERG RELIEF			
8287	PASS-THRU REV FROM FEDERAL SOURCES	5,712		
	REVENUE	5,712	0	0
7000	INTERFUND TRANSFER OUT	5,712		
	EXPENDITURES	5,712	0	0
	RESOURCE :3216 ESSER III EXPANDED LEARNING			
8290	ALL OTHER FEDERAL REVENUES		106,830	
	REVENUE	0	106,830	0
2000	CLASSIFIED PERSONNEL		37,926	
3000	EMPLOYEE BENEFITS		22,123	
5000	SERVICES AND OTHER OPERATING		46,781	
	EXPENDITURES	0	106,830	0

	RESOURCE :3217 GEER II EXPANDED LEARN			
8290	ALL OTHER FEDERAL REVENUES	2,417	22,101	
	REVENUE	2,417	22,101	0
1000	CERTIFICATED PERSONNEL	1,260	771	
2000	CLASSIFIED PERSONNEL	968	471	
3000	EMPLOYEE BENEFITS	189	103	
5000	SERVICES AND OTHER OPERATING		20,756	
7000	INTERFUND TRANSFER OUT			
	EXPENDITURES	2,417	22,101	0
	RESOURCE :3218 ESSER III EXPANDED LEARNING			
8290	ALL OTHER FEDERAL REVENUES		677	68,963
	REVENUE	0	677	68,963
2000	CLASSIFIED PERSONNEL			38,476
3000	EMPLOYEE BENEFITS			25,678
5000	SERVICES AND OTHER OPERATING		69,640	4,809
7000	INTERFUND TRANSFER OUT			
	EXPENDITURES	0	69,640	68,963
	RESOURCE :3219 ESSER III ELO STATE RESERVE			
8290	ALL OTHER FEDERAL REVENUES	4,041	42,502	73,506
	REVENUE	4,041	42,502	73,506
1000	CERTIFICATED PERSONNEL	3,276		
2000	CLASSIFIED PERSONNEL		30,672	44,627
3000	EMPLOYEE BENEFITS	765	11,625	23,625
5000	SERVICES AND OTHER OPERATING		73,710	5,254
7000	INTERFUND TRANSFER OUT			
	EXPENDITURES	4,041	116,007	73,506
	RESOURCE :7412 A-G ACCESS/SUCCESS GRANT			
8590	ALL OTHER STATE REVENUE	75,000		
	REVENUE	75,000	0	0
1000	CERTIFICATED PERSONNEL		27,443	20,029
3000	EMPLOYEE BENEFITS		9,691	6,999
5000	SERVICES AND OTHER OPERATING			1,337
7000	INTERFUND TRANSFER OUT		3,699	2,835
	EXPENDITURES	0	40,833	31,200

	RESOURCE :7413 A-G LEARNING LOSS MITIGATION			
8590	ALL OTHER STATE REVENUE	75,000		
	REVENUE	75,000	0	0
1000	CERTIFICATED PERSONNEL		27,443	20,028
3000	EMPLOYEE BENEFITS		9,693	7,000
5000	SERVICES AND OTHER OPERATING			1,426
7000	INTERFUND TRANSFER OUT		3,699	2,836
	EXPENDITURES	0	40,835	31,290
	RESOURCE :7422 IN-PERSON INSTRUCTION			
8590	ALL OTHER STATE REVENUE	179	247,197	247,197
	REVENUE	179	247,197	247,197
1000	CERTIFICATED PERSONNEL			88,514
3000	EMPLOYEE BENEFITS			33,125
4000	BOOKS AND SUPPLIES	165		
5000	SERVICES AND OTHER OPERATING		247,197	122,987
7000	INTERFUND TRANSFER OUT	14		12,571
	EXPENDITURES	179	247,197	257,197
	RESOURCE :7425 EXPANDED LEARNING OPPORTUNITY			
8590	ALL OTHER STATE REVENUE	(198,050)		
8990	CONTRIBUTIONS FROM RESTRICTED	(17,849)		
	REVENUE	(215,899)	0	0
1000	CERTIFICATED PERSONNEL	52,498	47,868	
2000	CLASSIFIED PERSONNEL	7,798	1,287	
3000	EMPLOYEE BENEFITS	15,885	15,951	
4000	BOOKS AND SUPPLIES	6,749	2,308	
5000	SERVICES AND OTHER OPERATING	5,315	2,717	
6000	CAPITOL OUTLAY	54,455		
	EXPENDITURES	142,700	70,131	0
	RESOURCE :7426 ELO - PARAPROFESSIONALS			
8590	ALL OTHER STATE REVENUE	(17,784)		
8990	CONTRIBUTIONS FROM RESTRICTED	17,849		
	REVENUE	65	0	0
2000	CLASSIFIED PERSONNEL	6,223	18,560	
3000	EMPLOYEE BENEFITS	1,804	12,188	
4000	BOOKS AND SUPPLIES	57	6	
5000	SERVICES AND OTHER OPERATING	707	125	
6000	CAPITOL OUTLAY			
	EXPENDITURES	8,791	30,879	0

	RESOURCE :7428 SAFE SCHOOLS FOR ALL			
1000	CERTIFICATED PERSONNEL	51,056		
2000	CLASSIFIED PERSONNEL	82,935		
3000	EMPLOYEE BENEFITS	44,339		
4000	BOOKS AND SUPPLIES	117		
5000	SERVICES AND OTHER OPERATING	5,173		
7000	INTERFUND TRANSFER OUT	16,380		
	EXPENDITURES	200,000	0	0
	RESOURCE :7430 COVID-19 MITIGATION FOR COUNTY			
8590	ALL OTHER STATE REVENUE	286,022		
	REVENUE	286,022	0	0
1000	CERTIFICATED PERSONNEL		182,520	
3000	EMPLOYEE BENEFITS		77,055	
4000	BOOKS AND SUPPLIES		517	
5000	SERVICES AND OTHER OPERATING		20	
7000	INTERFUND TRANSFER OUT		25,910	
	EXPENDITURES	0	286,022	0
	RESOURCE :7890 CDC CRISIS RESPONSE C19			
8590	ALL OTHER STATE REVENUE		330,752	
	REVENUE	0	330,752	0
1000	CERTIFICATED PERSONNEL		39,192	41,476
2000	CLASSIFIED PERSONNEL		20,091	
3000	EMPLOYEE BENEFITS		26,821	16,056
5000	SERVICES AND OTHER OPERATING		214,689	
7000	INTERFUND TRANSFER OUT		29,959	
	EXPENDITURES	0	330,752	57,532

Business Services Division
Data Processing Services
Meghan Knable - Payroll Manager

		2021-22	2022-23	2023-24
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :0424 DATA PROCESSING			
8677	INTERAGENCY SERVICE BETWEEN LEAS		213	
8689	ALL OTHER FEES AND CONTRACTS	228,057	259,081	258,750
8695	REBATES-EPAYABLES	104,558	100,000	100,000
8980	CONTRIBUTIONS FROM UNRESTRICTED	69,198	92,776	78,604
	REVENUE	401,813	452,070	437,354
2000	CLASSIFIED PERSONNEL	133,142	127,335	122,356
3000	EMPLOYEE BENEFITS	58,799	73,570	64,548
4000	BOOKS AND SUPPLIES	8,037	15,117	12,000
5000	SERVICES AND OTHER OPERATING	176,490	235,553	238,450
7000	AUTHORIZED INTERFUND TF OUT	20,462		
	EXPENDITURES	396,930	451,575	437,354

Information Technology Services
AJ Alsup - Director of Information Technology Services

		2021-22	2022-23	2023-24
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESC :0000 UNRESTRICTED - TECH SERVICES			
8677	INTERAGENCY SERV BETWN LEA'S	145,022	278,651	66,200
8695	REBATES-EPAYABLES	42,000	0	0
8699	ALL OTHER LOCAL REVENUES	39,052	89,518	47,000
	REVENUE	226,074	368,169	113,200
2000	CLASSIFIED PERSONNEL	305,402	323,156	389,846
3000	EMPLOYEE BENEFITS	126,261	146,298	178,503
4000	BOOKS AND SUPPLIES	14,816	51,655	50,000
5000	SERVICES AND OTHER OPERATING	175,633	499,832	254,970
7000	AUTHORIZED INTERFUND TF OUT	42,000		
	EXPENDITURES	664,112	1,020,941	873,319

Maintenance & Operations
Hugo Bastidos - Director of Operational Services

		2021-22	2022-23	2023-24
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESC :0000 UNRESTRICTED			
8650	LEASES & RENTALS	29,654	16,951	25,000
8677	INTERAGENCY SERV BETWN LEA'S	86,109	76,622	67,259
8699	ALL OTHER LOCAL REVENUES	60,302	923	0
8980	CONTRIBUTIONS FROM UNREST REV	0	0	0
	REVENUE	176,065	94,496	92,259
2000	CLASSIFIED PERSONNEL	414,771	459,651	519,675
3000	EMPLOYEE BENEFITS	191,656	217,441	278,633
4000	BOOKS AND SUPPLIES	70,097	154,877	106,410
5000	SERVICES AND OTHER OPERATING	347,259	501,238	356,747
6000	CAPITAL OUTLAY	60,302	19,943	6,000
7000	AUTHORIZED INTERFUND TF OUT		400,000	400,000
	EXPENDITURES	1,084,085	1,753,150	1,667,465
	RESC :0240 COMMUNITY SCHOOL			
2000	CLASSIFIED PERSONNEL	115,717	28,630	38,801
3000	EMPLOYEE BENEFITS	60,372	18,100	17,497
4000	BOOKS AND SUPPLIES	30,434	10,418	10,000
5000	SERVICES AND OTHER OPERATING	92,046	47,146	40,950
	EXPENDITURES	298,569	104,294	107,248
	RESC :0723 HOME TO SCHOOL TRANSPORTATION			
8699	ALL OTHER LOCAL REVENUES		1,100	
8980	CONTRIBUTIONS FR UNRESTR REV	194,450	425,305	275,908
	REVENUE	194,450	426,405	275,908
2000	CLASSIFIED PERSONNEL	115,717	137,156	186,640
3000	EMPLOYEE BENEFITS	60,372	72,340	91,896
4000	BOOKS AND SUPPLIES	30,434	29,667	26,020
5000	SERVICES AND OTHER OPERATING	92,046	251,482	67,900
6000	CAPITAL OUTLAY	298,569	40,054	0
	EXPENDITURES	298,569	530,699	372,456

	RESC :8150 ONGOING & MAJOR MAINT			
8980	CONTRIBUTIONS FR UNRESTR REV	469,783	576,918	663,072
	REVENUE	469,783	576,918	663,072
2000	CLASSIFIED PERSONNEL	189,258	222,599	262,007
3000	EMPLOYEE BENEFITS	77,514	111,695	126,604
4000	BOOKS AND SUPPLIES	71,410	87,870	107,600
5000	SERVICES AND OTHER OPERATING	48,764	94,724	107,620
6000	CAPITAL OUTLAY	0	6,500	5,000
7000	TUITION AND TRANSFERS	34,155	52,223	54,241
	EXPENDITURES	421,101	575,611	663,072
	RESC :9055 SIPE-SAFETY GRANT			
8699	ALL OTHER LOCAL REVENUES	10,424	24,379	24,379
8980	CONTRIBUTIONS FR UNRESTR REV	5,363	5,363	5,363
	REVENUE	15,787	29,742	29,742
4000	BOOKS AND SUPPLIES	19,247	26,197	29,742
5000	SERVICES AND OTHER OPERATING	0	780	0
6000	CAPITAL OUTLAY			
	EXPENDITURES	19,247	26,977	29,742
	RESOURCE :9531 ARPA MOU W COUNTY FOR CHIP			
8689	ALL OTHER FEES AND CONTRACTS	0	245,000	0
	REVENUE	0	245,000	0
6000	CAPITAL OUTLAY	0	245,000	0
	EXPENDITURES	0	245,000	0
	RESOURCE :9693 USE OF FACILITIES			
8650	LEASES & RENTALS	69,199	19,555	44,531
	REVENUE	69,199	19,555	44,531
4000	BOOKS AND SUPPLIES	22,136		
5000	SERVICES AND OTHER OPERATING	8,815		
6000	CAPITAL OUTLAY	50,762		
	EXPENDITURES	81,713	0	0

	FUND 01 RESC :9694 FACILITIES			
8699	ALL OTHER LOCAL REVENUES	5,097	0	0
8980	CONTRIBUTIONS FROM UNRESTRICTED (RDA)	575,189	543,980	726,588
8990	CONTRIBUTIONS FROM RESTRICTED	11,582	0	0
	REVENUE	591,868	543,980	726,588
2000	CLASSIFIED PERSONNEL	69,336	52,216	82,981
3000	EMPLOYEE BENEFITS	29,031	22,505	30,895
4000	BOOKS AND SUPPLIES	522	2,162	0
5000	SERVICES AND OTHER OPERATING	80,065	110,470	11,000
6000	CAPITAL OUTLAY	152,764	33,491	130,000
7000	TUITION AND TRANSFERS	81,000	60,000	60,000
	EXPENDITURES	412,718	280,844	314,876
	FUND 12 RESC :0000 UNRESTRICTED			
8699	ALL OTHER LOCAL REVENUES	15,021	26,050	26,050
	REVENUE	15,021	26,050	26,050
5000	SERVICES AND OTHER OPERATING	15,021	26,050	26,050
	EXPENDITURES	15,021	26,050	26,050
	FUND 12 RESC :6105 PRESCHOOL-CUSTODIAL			
2000	CLASSIFIED PERSONNEL	88,606	97,397	110,112
3000	EMPLOYEE BENEFITS	45,866	48,856	55,504
4000	BOOKS AND SUPPLIES	5,108	8,000	8,000
5000	SERVICES AND OTHER OPERATING			
5000	EXPENDITURES	13,592	25,654	22,325
7000	TUITION AND TRANSFERS	13,662	17,919	19,594
	EXPENDITURES	166,834	197,826	215,535
	FUND 40 RESC :0000 UNRESTRICTED			
8660	INTEREST	656		1,000
8662	GAINS OR LOSSES ON INVESTMENTS	(3,675)		
8919	OTHER AUTHORIZED INTERFUND TRANSFERS	60,000	460,000	460,000
	REVENUE	56,981	460,000	461,000
6000	CAPITAL OUTLAY	82,299	17,900	
	EXPENDITURES	82,299	17,900	0

Human Resources Department
Thomas Alvarez - Chief Human Resources Officer

		2021-22	2022-23	2023-24
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :0000 UNRESTRICTED			
8590	ALL OTHER STATE REVENUES	4,653	5,466	1,500
8689	ALL OTHER FEES AND CONTRACTS	657	1,732	1,000
8699	ALL OTHER LOCAL REVENUES	4,955	42,291	36,800
	REVENUE	10,265	49,489	39,300
1000	CERTIFICATED PERSONNEL	1,000	0	500
2000	CLASSIFIED PERSONNEL	638,995	672,967	738,676
3000	EMPLOYEE BENEFITS	274,709	303,605	321,776
4000	BOOKS AND SUPPLIES	2,895	5,736	5,000
5000	SERVICES AND OTHER OPERATING	46,265	133,847	139,350
	EXPENDITURES	963,864	1,116,155	1,205,302
	RESOURCE :0704 EMPLOYEE ED INCENTIVES			
8699	ALL OTHER LOCAL REVENUES	38,300	63,411	0
	REVENUE	38,300	63,411	0
5000	SERVICES AND OTHER OPERATING	0	5,000	0
	EXPENDITURES	0	5,000	0

Educational Support Services
Joe Koski - Executive Director

		2021-22	2022-23	2023-24
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :0000 UNRESTRICTED			
8980	CONTRIBUTIONS FROM UNRESTRICTED	0	0	0
	REVENUE	0	0	0
1000	CERTIFICATED PERSONNEL	193,713	193,351	5,000
2000	CLASSIFIED PERSONNEL	55,541	63,329	2,400
3000	EMPLOYEE BENEFITS	76,401	83,921	2,044
4000	BOOKS AND SUPPLIES	2,436	17,117	12,250
5000	SERVICES AND OTHER OPERATING	12,414	33,884	51,900
	EXPENDITURES	340,505	391,602	73,594
	RESOURCE :0831 DIFFERENTIATED ASSISTANCE			
1000	CERTIFICATED PERSONNEL			117,275
3000	EMPLOYEE BENEFITS			35,159
4000	BOOKS AND SUPPLIES			
5000	SERVICES AND OTHER OPERATING			
7000	TUITION AND TRANSFERS			
	EXPENDITURES	0	0	152,434
	RESOURCE :6333 CA COMM SCHOOL PARTNERSHIP			
8590	ALL OTHER STATE REVENUE	0	200,000	0
	REVENUE	0	200,000	0
1000	CERTIFICATED PERSONNEL			63,148
3000	EMPLOYEE BENEFITS			18,933
5000	SERVICES AND OTHER OPERATING			95,164
7000	TUITION AND TRANSFERS			10,725
	EXPENDITURES	0	0	187,970
	RESOURCE :9012 COLLEGE NIGHT			
8694	DONATIONS	0	9,400	9,400
	REVENUE	0	9,400	9,400
4000	BOOKS AND SUPPLIES	0	375	375
5000	SERVICES AND OTHER OPERATING	150	4,400	4,400
7000	TUITION AND TRANSFERS	0	0	478
	EXPENDITURES	150	4,775	5,253

	RESOURCE :9028 MOCK TRIAL			
8694	DONATIONS	500		4,000
8699	ALL OTHER LOCAL REVENUES	5,580	10,250	5,800
	REVENUE	6,080	10,250	9,800
4000	BOOKS AND SUPPLIES	390	500	500
5000	SERVICES AND OTHER OPERATING	5,240	12,020	10,720
	EXPENDITURES	5,630	12,520	11,220
	RESOURCE :9121 COMMUNITY ARTS ED OUTREACH			
8639	ALL OTHER SALES	2,228		
8980	CONTRIBUTIONS FROM UNRESTRICTED	0	100,000	100,000
	REVENUE	2,228	100,000	100,000
1000	CERTIFICATED PERSONNEL		4,340	47,155
2000	CLASSIFIED PERSONNEL		9,453	15,000
3000	EMPLOYEE BENEFITS		2,015	17,669
4000	BOOKS AND SUPPLIES	72	150	1,200
5000	SERVICES AND OTHER OPERATING		79,796	33,852
7000	TUITION AND TRANSFERS		9,527	11,488
	EXPENDITURES	72	105,281	126,364
	RESOURCE :9408 COUNTY MUSIC PROGRAM			
8699	ALL OTHER LOCAL REVENUES	5,940	14,900	12,655
	REVENUE	5,940	14,900	12,655
4000	BOOKS AND SUPPLIES	1,421	1,858	2,050
5000	SERVICES AND OTHER OPERATING	3,391	13,042	12,325
	EXPENDITURES	4,812	14,900	14,375
	RESOURCE :9823 21st CENTURY SCHOOLS			
8677	INTERAGENCY SERVICES BETWEEN LEAS	0	90,374	400,000
	REVENUE	0	90,374	400,000
1000	CERTIFICATED PERSONNEL		33,938	149,100
3000	EMPLOYEE BENEFITS		9,009	50,094
4000	BOOKS AND SUPPLIES		1,952	2,000
5000	SERVICES AND OTHER OPERATING		37,289	113,000
7000	TUITION AND TRANSFERS		8,186	31,419
	EXPENDITURES	0	90,374	345,613

Educational Support Services

Joe Koski - Executive Director

LCAP Oversight

		2021-22	2022-23	2023-24
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :0830 COE LCAP OVERSIGHT			
8011	REV LIMIT STATE AID-CURR YEAR	208,360	222,030	236,240
	REVENUE	208,360	222,030	236,240
1000	CERTIFICATED PERSONNEL	69,613	100,591	52,395
2000	CLASSIFIED PERSONNEL	9,290	2,250	0
3000	EMPLOYEE BENEFITS	28,985	38,958	19,498
4000	BOOKS AND SUPPLIES	430	10,331	10,350
5000	SERVICES AND OTHER OPERATING	3,055	20,667	19,779
7000	TUITION AND TRANSFERS	9,934	17,181	10,202
	EXPENDITURES	121,307	189,978	112,224
	RESOURCE :0832 CSI SUPPORT			
8677	INTERAGENCY SERVICES BETWEEN LEAS	4,613		
	REVENUE	4,613	0	0
1000	CERTIFICATED PERSONNEL	38,220		
3000	EMPLOYEE BENEFITS	2,296		
5000	SERVICES AND OTHER OPERATING			
	EXPENDITURES	13,035		
	EXPENDITURES	53,551	0	0
	RESOURCE :3183 ESSA-CSI SCHOOL IMPROV			
8290	ALL OTHER FEDERAL REVENUE	38,768	35,123	27,663
	REVENUE	38,768	35,123	27,663
1000	CERTIFICATED PERSONNEL	21,178	19,413	18,222
3000	EMPLOYEE BENEFITS	6,899	7,307	6,781
4000	BOOKS AND SUPPLIES	148	839	0
5000	OTH OPERATING EXPEND D N USE	7,368	4,382	145
7000	TUITION AND TRANSFERS	3,175	3,181	2,515
	EXPENDITURES	38,768	35,122	27,663

Educational Support Services
Joe Koski - Executive Director
Differentiated Assistance

		2021- 22	2022-23	2023-24
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :0831 DIFFERENTIATED ASST			
8011	REV LIMIT STATE AID-CURR YEAR	600,000	800,000	700,000
8677	INTERAGENCY SERVICE BETWEEN LEAS	12,000	0	0
	REVENUE	12,000	0	0
1000	CERTIFICATED PERSONNEL	166,346	171,756	306,095
2000	CLASSIFIED PERSONNEL	4,634	2,000	68,310
3000	EMPLOYEE BENEFITS	61,381	64,691	145,919
4000	BOOKS AND SUPPLIES	1,667	2,450	3,500
5000	SERVICES AND OTHER OPERATING	11,109	80,538	106,500
7000	TUITION AND TRANSFERS	21,866	32,015	78,276
	EXPENDITURES	267,003	353,450	708,600
	RESOURCE :3183 ESSA-CSI IMPROVEMENT FOR SCHOOLS			
8290	ALL OTHER FEDERAL REVENUES		24,272	26,918
	REVENUE	0	24,272	26,918
1000	CERTIFICATED PERSONNEL		14,844	17,952
3000	EMPLOYEE BENEFITS		5,746	6,380
5000	SERVICES AND OTHER OPERATING		1,483	139
7000	TUITION AND TRANSFERS		2,199	2,447
	EXPENDITURES	0	24,272	26,918
	RESOURCE :7823 MULTI-LEVEL SUPPORT STATEWIDE			
8590	REV LIMIT STATE AID-CURR YEAR		25,000	
8677	INTERAGENCY SERVICE BETWEEN LEAS	25,000		
	REVENUE	25,000	0	0
1000	CERTIFICATED PERSONNEL		6,839	10,000
2000	CLASSIFIED PERSONNEL		5,669	0
3000	EMPLOYEE BENEFITS		3,576	2,505
4000	BOOKS AND SUPPLIES			
5000	SERVICES AND OTHER OPERATING		5,000	
7000	TUITION AND TRANSFERS		2,100	1,251
	EXPENDITURES	0	23,184	13,756

	RESOURCE :9824 CALHOPE STUDENT SUPPORT			
8677	INTERAGENCY SERVICE BETWEEN LEAS	150,744	269,970	395,985
	REVENUE	150,744	269,970	395,985
1000	CERTIFICATED PERSONNEL	47,002	49,092	145,856
2000	CLASSIFIED PERSONNEL	5,702	0	48,503
3000	EMPLOYEE BENEFITS	21,070	19,756	80,260
4000	BOOKS AND SUPPLIES	9,782	20,188	21,000
5000	SERVICES AND OTHER OPERATING	67,186	156,481	64,368
7000	TUITION AND TRANSFERS	2	24,453	35,998
	EXPENDITURES	150,744	269,970	395,985
	RESOURCE :9830 EDUCATIONAL SVC PROF DEV			
8677	INTERAGENCY SERVICE BETWEEN LEAS	16,800	35,000	
8689	ALL OTHER FEES AND CONTRACTS	55,800		
	REVENUE	72,600	35,000	0
1000	CERTIFICATED PERSONNEL			
2000	CLASSIFIED PERSONNEL		18,288	
3000	EMPLOYEE BENEFITS		8,667	
4000	BOOKS AND SUPPLIES		2,000	2,250
5000	SERVICES AND OTHER OPERATING	19,800	37,125	35,000
7000	TUITION AND TRANSFERS	1,766	6,382	3,725
	EXPENDITURES	21,566	72,462	40,975

Educational Support Services

Joe Koski - Executive Director

C&I TIP & CASC

		2021-22	2022-23	2023-24
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :0822 TIP/CASC			
8677	INTERAGENCY SERV BETWN LEA'S	396,793	415,125	360,000
8689	ALL OTHER FEES AND CONTRACTS	72,000	74,000	0
	REVENUE	468,793	489,125	360,000
1000	CERTIFICATED PERSONNEL	145,465	119,927	101,785
2000	CLASSIFIED PERSONNEL	33,100	43,849	37,214
3000	EMPLOYEE BENEFITS	58,445	67,945	54,553
4000	BOOKS AND SUPPLIES	1,378	9,300	4,800
5000	SERVICES AND OTHER OPERATING	74,980	78,166	47,900
7000	TUITION AND TRANSFERS	0	31,791	24,625
	EXPENDITURES	313,368	350,978	270,877

Educational Support Services

Joe Koski - Executive Director

Raising A Reader

	RESOURCE :9417 RAISING A READER			
8699	ALL OTHER LOCAL REVENUE	40,000	40,000	40,000
	REVENUE	40,000	40,000	40,000
1000	CERTIFICATED PERSONNEL	10,281	11,636	11,987
2000	CLASSIFIED PERSONNEL	2,733	11,136	14,105
3000	EMPLOYEE BENEFITS	3,867	7,233	8,970
4000	BOOKS AND SUPPLIES	8,917	8,358	0
5000	SERVICES AND OTHER OPERATING	2,695	2,419	1,302
7000	TUITION AND TRANSFERS	2,493	4,062	3,636
	EXPENDITURES	30,986	44,844	40,000
	RESOURCE :9888 MOCHA-EARLY CHILDHOOD ED			
8980	CONTRIBUTIONS FROM UNRESTRICTED	20,000		
	REVENUE	20,000	0	0
4000	BOOKS AND SUPPLIES	16,098	3,917	0
5000	SERVICES AND OTHER OPERATING	0	400	0
	EXPENDITURES	16,098	4,317	0

Educational Support Services
Joe Koski - Executive Director
Tobacco Use Prevention Education

	RESOURCE :6680 CTALF-TUPE CO TECH			
8590	ALL OTHER STATE REVENUES	37,500	37,500	37,500
	REVENUE	37,500	37,500	37,500
1000	CERTIFICATED PERSONNEL	1,161	15,580	
2000	CLASSIFIED PERSONNEL			4,652
3000	EMPLOYEE BENEFITS	430	6,074	2,216
4000	BOOKS AND SUPPLIES	10,092	0	200
5000	SERVICES AND OTHER OPERATING	22,746	12,449	27,023
7000	TUITION AND TRANSFERS	3,071	3,397	3,409
	EXPENDITURES	37,500	37,500	37,500
	RESOURCE :6685 CTAT- CO TECH TUPE			
8590	ALL OTHER STATE REVENUES	37,500	37,500	37,500
	REVENUE	37,500	37,500	37,500
1000	CERTIFICATED PERSONNEL	1,102	15,580	
2000	CLASSIFIED PERSONNEL			4,652
3000	EMPLOYEE BENEFITS	408	6,074	2,216
4000	BOOKS AND SUPPLIES	6,653	0	200
5000	SERVICES AND OTHER OPERATING	26,595	12,449	27,023
7000	TUITION AND TRANSFERS	2,742	3,397	3,409
	EXPENDITURES	37,500	37,500	37,500
	RESOURCE :6695 TOBACCO USE PREV - GR 6-12			
8590	ALL OTHER STATE REVENUES	367,193	368,367	287,211
	REVENUE	367,193	368,367	287,211
1000	CERTIFICATED PERSONNEL	94,743	70,629	112,850
2000	CLASSIFIED PERSONNEL		800	
3000	EMPLOYEE BENEFITS	35,086	27,596	42,569
4000	BOOKS AND SUPPLIES	23,530	20,042	9,215
5000	SERVICES AND OTHER OPERATING	185,319	219,766	96,467
7000	TUITION AND TRANSFERS	28,515	29,534	26,110
	EXPENDITURES	367,193	368,367	287,211

Educational Support Services
Joe Koski - Executive Director
Foster and Homeless Youth

		2021-22	2022-23	2023-24
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESC :3010 NCLB: TITLE 1 HOMELESS			
2000	CLASSIFIED PERSONNEL	20,788	20,212	20,365
3000	EMPLOYEE BENEFITS	10,537	10,712	10,783
5000	SERVICES AND OTHER OPERATING		401	177
	EXPENDITURES	31,325	31,325	31,325
	RESC :5630 NCLB: TITLE 10: HOMELESS			
8290	ALL OTHER FEDERAL REVENUES	143,740	126,524	125,000
	REVENUE	143,740	126,524	125,000
1000	CERTIFICATED PERSONNEL	17,520	4,708	5,015
2000	CLASSIFIED PERSONNEL	13,424	15,944	17,992
3000	EMPLOYEE BENEFITS	13,421	10,210	11,347
4000	BOOKS AND SUPPLIES	16,705	922	9,171
5000	SERVICES AND OTHER OPERATING	66,148	86,450	71,020
6000	CAPITAL OUTLAY	5,175		
7000	TUITION AND TRANSFERS	11,347	8,290	10,455
	EXPENDITURES	143,740	126,524	125,000
	RESOURCE :5632 AMERICAN RESCUE PLAN HOMELESS			
8290	ALL OTHER FEDERAL REVENUES	0	135,013	99,937
	REVENUE	0	135,013	99,937
4000	BOOKS AND SUPPLIES		1,475	74,052
5000	SERVICES AND OTHER OPERATING		121,308	16,800
7000	TUITION AND TRANSFERS		12,230	9,085
	EXPENDITURES	0	135,013	99,937

RESOURCE :5633 AM RESCUE HOMELESS CHILD YOUTH				
8290	ALL OTHER FEDERAL REVENUES		450,000	227,724
	REVENUE	0	450,000	227,724
1000	CERTIFICATED PERSONNEL		11,422	6,000
2000	CLASSIFIED PERSONNEL		121,917	70,836
3000	EMPLOYEE BENEFITS		66,349	39,003
4000	BOOKS AND SUPPLIES		1,206	
5000	SERVICES AND OTHER OPERATING		211,063	92,546
7000	TUITION AND TRANSFERS		38,043	19,339
	EXPENDITURES	0	450,000	227,724
RESOURCE :5634 AM RESCUE HOMELESS II				
8287	PASS-THRU REV FROM FEDERAL SOURCES		295	
8290	ALL OTHER FEDERAL REVENUE		21,704	
	REVENUE	0	21,999	0
4000	BOOKS AND SUPPLIES		10,398	
6000	CAPITAL OUTLAY		9,340	
7000	TUITION AND TRANSFERS		2,261	
	EXPENDITURES	0	21,999	0
RESOURCE :5636 AM RESCUE HOMELESS CHILD/YOUTH				
8290	ALL OTHER FEDERAL REVENUES	2,845	207,155	135,308
	REVENUE	2,845	207,155	135,308
1000	CERTIFICATED PERSONNEL	2,117	31,427	34,380
2000	CLASSIFIED PERSONNEL		1,511	
3000	EMPLOYEE BENEFITS	495	12,785	13,467
5000	SERVICES AND OTHER OPERATING	0	142,668	75,160
7000	TUITION AND TRANSFERS	233	18,764	12,301
	EXPENDITURES	2,845	207,155	135,308

	RESOURCE :5850 TITLE IV PT-E FOSTER ADMN			
8689	ALL OTHER FEES AND CONTRACTS	55,415	49,000	48,000
	REVENUE	55,415	49,000	48,000
2000	CLASSIFIED PERSONNEL	261	1,113	1,000
3000	EMPLOYEE BENEFITS	76	355	330
4000	BOOKS AND SUPPLIES	5,724	20,281	5,000
5000	SERVICES AND OTHER OPERATING	44,504	26,271	70,000
7000	TUITION AND TRANSFERS	4,511	4,185	5,633
	EXPENDITURES	55,076	52,205	81,963
	RESC :7366 FOSTER YOUTH			
8590	ALL OTHER STATE REVENUES	245,839	239,329	246,042
	REVENUE	245,839	239,329	246,042
1000	CERTIFICATED PERSONNEL	69,924	61,447	60,897
2000	CLASSIFIED PERSONNEL	83,119	88,083	94,818
3000	EMPLOYEE BENEFITS	58,453	61,079	62,816
4000	BOOKS AND SUPPLIES		2,404	544
5000	SERVICES AND OTHER OPERATING			
5000	EXPENDITURES	14,209	4,639	4,600
7000	TUITION AND TRANSFERS	20,132	21,678	22,367
	EXPENDITURES	245,837	239,330	246,042
	RESC :7368 DIRECT SERVICES FOSTER YOUTH			
8590	ALL OTHER STATE REVENUES	47,969	186,745	20,110
	REVENUE	47,969	186,745	20,110
5000	SERVICES AND OTHER OPERATING			
5000	EXPENDITURES	44,040	171,633	18,282
7000	TUITION AND TRANSFERS	3,929	15,112	1,828
	EXPENDITURES	47,969	186,745	20,110

Educational Support Services
Joe Koski - Executive Director
Migrant Education Program

		2021-22	2022-23	2023-24
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESC :3060 MIGRANT ED REGULAR & SUMMER			
8290	ALL OTHER FEDERAL REVENUES	1,571,796	2,031,278	2,043,977
8990	CONTRIBUTIONS TO RESTRICTED 3061	(297,565)	(271,239)	(248,615)
	REVENUE	1,274,231	1,760,039	1,795,362
1000	CERTIFICATED PERSONNEL	259,295	459,626	377,343
2000	CLASSIFIED PERSONNEL	149,926	218,183	299,810
3000	EMPLOYEE BENEFITS	138,325	240,541	235,789
4000	BOOKS AND SUPPLIES	95,879	69,078	59,150
5000	SERVICES AND OTHER OPERATING	559,846	642,019	692,775
7000	TUITION AND TRANSFERS	70,960	127,172	130,495
	EXPENDITURES	1,274,231	1,756,619	1,795,362
	RESC :3061 MIGRANT ED SUMMER PROGRAM			
8990	CONTRIBUTIONS FROM REST REV	266,999	180,418	167,256
	REVENUE	266,999	180,418	167,256
1000	CERTIFICATED PERSONNEL	14,975	14,550	17,941
2000	CLASSIFIED PERSONNEL	4,825	6,221	5,113
3000	EMPLOYEE BENEFITS	4,866	6,118	7,189
4000	BOOKS AND SUPPLIES	68,651	7,631	8,716
5000	SERVICES AND OTHER OPERATING	152,931	129,556	113,092
7000	TUITION AND TRANSFERS	20,751	16,342	15,205
	EXPENDITURES	266,999	180,418	167,256

	RESC :3110 EVEN START MIGRANT ED			
8990	CONTRIBUTIONS FROM REST REV	24,725	82,017	71,558
	REVENUE	24,725	82,017	71,558
1000	CERTIFICATED PERSONNEL	5,355	13,140	14,218
2000	CLASSIFIED PERSONNEL	3,821	15,029	7,210
3000	EMPLOYEE BENEFITS	2,810	8,258	7,070
4000	BOOKS AND SUPPLIES	10,715	16,128	13,225
5000	SERVICES AND OTHER OPERATING		22,033	23,330
7000	TUITION AND TRANSFERS	2,024	7,429	6,505
	EXPENDITURES	24,725	82,017	71,558
	RESC :3111 EVEN START-SUMMER			
8990	CONTRIBUTIONS FROM REST REV	5,841	8,804	9,801
	REVENUE	5,841	8,804	9,801
1000	CERTIFICATED PERSONNEL	2,230	1,872	3,729
2000	CLASSIFIED PERSONNEL	797	1,914	1,472
3000	EMPLOYEE BENEFITS	840	1,146	1,559
4000	BOOKS AND SUPPLIES	1,495	2,775	1,850
5000	SERVICES AND OTHER OPERATING		300	300
7000	TUITION AND TRANSFERS	479	797	891
	EXPENDITURES	5,841	8,804	9,801

Educational Support Services
Joe Koski - Executive Director
Early Learning Education

		2021-22	2022-23	2023-24
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :6057 CHILD DEV: PREK			
8590	ALL OTHER STATE REVENUES	117,000	243,000	0
	REVENUE	117,000	243,000	0
2000	CLASSIFIED PERSONNEL		9,322	16,917
3000	EMPLOYEE BENEFITS		3,094	5,774
4000	BOOKS AND SUPPLIES			
7000	TUITION AND TRANSFERS		1,237	2,269
	EXPENDITURES	0	13,653	24,960
	RESOURCE :5058 CRRSA CARES STIPEND			
4000	BOOKS AND SUPPLIES	34,366	4,157	
7000	TUITION AND TRANSFERS	1,718		
	EXPENDITURES	36,084	4,157	0
	RESOURCE :5059 ARP CA STATE PRESCHOOL			
8290	ALL OTHER FEDERAL REVENUES		52,800	
	REVENUE	0	52,800	0
1000	CERTIFICATED PERSONNEL		1,103	2,880
2000	CLASSIFIED PERSONNEL		1,501	
3000	EMPLOYEE BENEFITS		679	721
4000	BOOKS AND SUPPLIES		2,000	4,966
5000	SERVICES AND OTHER OPERATING		7,700	10,520
7000	TUITION AND TRANSFERS		696	1,909
	EXPENDITURES	0	13,679	20,996
	RESOURCE :5320 CHILD NUTRITION - CCFP CLAIMS			
8220	CHILD NUTRITION FEDERAL	17,220	19,648	17,143
8520	CHILD NUTRITION STATE	1,457	1,300	1,226
8990	CONTRIBUTIONS FROM RESTR REV		10,051	23,261
	REVENUE	18,677	30,999	41,630
2000	CLASSIFIED PERSONNEL		16,488	17,145
3000	EMPLOYEE BENEFITS		10,239	10,875
4000	BOOKS AND SUPPLIES	7,713	11,700	11,925
5000	SERVICES AND OTHER OPERATING		2,283	200
7000	TUITION AND TRANSFERS		1,600	1,485
	EXPENDITURES	7,713	42,310	41,630

	RESOURCE :6052 CHILD DEVELOPMENT FAMILY LITERACY			
8590	ALL OTHER STATE REVENUE	2,500	2,500	2,500
	REVENUE	2,500	2,500	2,500
5000	SERVICES AND OTHER OPERATING	2,500	2,500	2,500
	EXPENDITURES	2,500	2,500	2,500
	RESOURCE :6105 CSPP STATE PRESCHOOL			
8590	ALL OTHER STATE REVENUES	1,020,473	1,196,273	906,217
8699	ALL OTHER LOCAL REVENUES		13,692	23,961
8980	CONTRIBUTIONS FROM UNRESTR REV			218,554
8990	CONTRIBUTIONS FROM RESTR REV		201,316	214,327
	REVENUE	1,020,473	1,411,281	1,363,059
1000	CERTIFICATED PERSONNEL	342,805	408,877	390,087
2000	CLASSIFIED PERSONNEL	140,233	149,338	158,570
3000	EMPLOYEE BENEFITS	211,483	283,078	287,014
4000	BOOKS AND SUPPLIES	10,792	8,045	6,400
5000	SERVICES AND OTHER OPERATING	83,945	276,765	219,085
7000	TUITION AND TRANSFERS	64,380	87,352	86,368
	EXPENDITURES	853,638	1,213,455	1,147,524
	RESOURCE :9044 FIRST 5 PRESCHOOLS			
8699	ALL OTHER LOCAL REVENUES	115,999	192,104	192,104
8990	CONTRIBUTIONS FROM RESTRICTED		(211,367)	(237,588)
	REVENUE	115,999	(19,263)	(45,484)
5000	SERVICES AND OTHER OPERATING	24,292	47,205	47,205
	EXPENDITURES	24,292	47,205	47,205
	RESOURCE :9887 PRESCHOOL QRIS SUB GRANT			
8699	ALL OTHER LOCAL REVENUES	16,000		
	REVENUE	16,000	0	0
4000	BOOKS AND SUPPLIES	3,802	25,640	
5000	SERVICES AND OTHER OPERATING	3,000	17	
7000	TUITION AND TRANSFERS			
	EXPENDITURES	6,802	25,657	0

Student Programs and Services
Katherine Aaron-Assistant Superintendent
Special Education Regional Programs

		2021-22	2022-23	2023-24
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESC :0006 BILL OUTS			
8677	INTERAGENCY SERVICE BETWEEN LEAS	227,685	251,416	299,982
8980	CONTRIBUTIONS FROM UNRESTRICTED	(84,162)		
	REVENUE	143,523	251,416	299,982
1000	CERTIFICATED PERSONNEL	122,823	133,534	134,078
2000	CLASSIFIED PERSONNEL	13,381	13,238	14,044
3000	EMPLOYEE BENEFITS	56,490	62,127	62,320
5000	SERVICES AND OTHER OPERATING	6,072	8,133	10,982
7000	TUITION AND TRANSFERS	0	21,495	22,142
	EXPENDITURES	198,766	238,527	243,566
	RESC :3010 NCLB:TITLE 1			
1000	CERTIFICATED PERSONNEL	31,030	32,762	45,879
2000	CLASSIFIED PERSONNEL	0	601	
3000	EMPLOYEE BENEFITS	10,875	12,039	16,165
4000	BOOKS AND SUPPLIES	39,353	3,025	2,146
5000	SERVICES AND OTHER OPERATING	48,493	99,410	53,216
	EXPENDITURES	129,751	147,837	117,406
	RESC :3182 ESSA-CSI-SCH IMPROF FOR LEA'S			
8290	ALL OTHER FEDERAL REVENUES	181,660	207,483	0
	REVENUE	181,660	207,483	0
1000	CERTIFICATED PERSONNEL	31,151	107,315	
3000	EMPLOYEE BENEFITS	13,062	43,527	
4000	BOOKS AND SUPPLIES	31,767	31,119	
5000	SERVICES AND OTHER OPERATING	92,895	6,729	
7000	TUITION AND TRANSFERS	12,785	18,793	
	EXPENDITURES	181,660	207,483	0
	RESC :3384 SPED APR IDEA PART C			
8182	SPEC ED-DISCRETIONARY GRANT		74,909	
8677	INTERAGENCY SERV BETWN LEA'S		16,045	
	REVENUE	0	90,954	0
5000	SERVICES AND OTHER OPERATING		90,954	
	EXPENDITURES	0	90,954	0

8182	RESC :3385 SPED EARLY INTERVENTION			
	SPEC ED-DISCRETIONARY GRANT	62,152	62,152	62,152
	REVENUE	62,152	62,152	62,152
2000	CLASSIFIED PERSONNEL	36,521	37,305	35,637
3000	EMPLOYEE BENEFITS	20,541	19,217	20,865
7000	TUITION AND TRANSFERS	5,090	5,629	5,650
	EXPENDITURES	62,152	62,151	62,152
8699 8710 8980 8990 1000 2000 3000 4000 5000 7000	RESC :6500 SPECIAL EDUCATION			
	ALL OTHER LOCAL REVENUES	25	50	
	TUITION	3,371,860	4,010,589	4,475,033
	CONTRIBUTIONS FROM UNRESTRICTED	84,162		
	CONTRIBUTIONS FROM REST REV	3,504	8,975	
	REVENUE	3,459,551	4,019,614	4,475,033
	CERTIFICATED PERSONNEL	1,381,008	1,272,932	1,665,512
	CLASSIFIED PERSONNEL	821,911	842,371	997,337
	EMPLOYEE BENEFITS	1,167,951	1,099,403	1,359,336
	BOOKS AND SUPPLIES	25,476	43,448	45,280
	SERVICES AND OTHER OPERATING	201,936	340,797	244,376
	TUITION AND TRANSFERS	318,423	362,000	431,903
	EXPENDITURES	3,916,705	3,960,951	4,743,744
8311 1000 3000 5000 7000	RESC :6502 INFANT LOW INCIDENCE			
	OTHER STATE APPORT-CURR YEAR	31,646	22,871	22,871
	REVENUE	31,646	22,871	22,871
	CERTIFICATED PERSONNEL	15,436	19,228	14,394
	EMPLOYEE BENEFITS	5,845	7,302	6,398
	SERVICES AND OTHER OPERATING	2,574	1,476	
	TUITION AND TRANSFERS	2,592	2,071	2,079
	EXPENDITURES	26,447	30,077	22,871
8311 8319 8699 8990 1000 2000 3000 5000 7000	RESC :6510 SPECIAL EDUCATION INFANT			
	OTHER STATE APPORT-CURR YEAR	593,257	593,257	628,269
	OTHER STATE APPORT-PRIOR YEAR	75,753		
	ALL OTHER LOCAL REVENUES		25	
	CONTRIBUTIONS FROM REST REV	4,717	11,289	
	REVENUE	673,727	604,571	628,269
	CERTIFICATED PERSONNEL	318,496	333,976	318,034
	CLASSIFIED PERSONNEL	53,777	57,643	75,690
	EMPLOYEE BENEFITS	148,435	159,417	176,098
	SERVICES AND OTHER OPERATING	34,650	29,277	22,676
	TUITION AND TRANSFERS	49,176	58,130	57,115
	EXPENDITURES	604,534	638,443	649,613

	RESC :6515 SPECIAL ED INFANT			
8590	OTHER STATE REVENUES	13,923	11,144	9,500
8980	CONTRIBUTIONS FROM UNRESTRICTED	821		
	REVENUE	14,744	11,144	9,500
2000	CLASSIFIED PERSONNEL	9,417		
3000	EMPLOYEE BENEFITS	2,355		
5000	SERVICES AND OTHER OPERATING	2,024	10,134	8,637
7000	TUITION AND TRANSFERS	948	1,010	863
	EXPENDITURES	14,744	11,144	9,500
	RESC :6536 SPED DISPUTE PREV & RESOLUTION			
5000	SERVICES AND OTHER OPERATING		8,829	
7000	TUITION AND TRANSFERS		905	
	EXPENDITURES	0	9,734	0
	RESC :6537 SPED LEARNING RECOVERY SUPPORT			
5000	SERVICES AND OTHER OPERATING	52,000		
7000	TUITION AND TRANSFERS	4,638		
	EXPENDITURES	56,638	0	0
	RESC :6546 STATE MENTAL HEALTH			
8590	OTHER STATE REVENUES	170,000	85,000	85,000
	REVENUE	170,000	85,000	85,000
2000	CLASSIFIED PERSONNEL	111,426	107,713	109,211
3000	EMPLOYEE BENEFITS	44,651	45,589	45,335
5000	SERVICES AND OTHER OPERATING		1,300	
7000	TUITION AND TRANSFERS	13,923	15,398	15,454
	EXPENDITURES	170,000	170,000	170,000
	RESC :9052 MAA-MEDICAL ADMIN ACTIVITIES			
8677	INTERAGENCY SERVICE BETWEEN LEAS	69,190		
8699	ALL OTHER LOCAL REVENUE	9,405	17,062	
	REVENUE	78,595	17,062	0
	RESC :9127 MEDICAL BILLING OPTIONS			
8290	OTHER FEDERAL REVENUES	14,862	21,761	
	REVENUE	14,862	21,761	0
5000	SERVICES AND OTHER OPERATING	5,520	8,000	
	EXPENDITURES	5,520	8,000	0

Student Programs and Services
Katherine Aaron - Assistant Superintendent
Alternative Education & SARB

		2021-22	2022-23	2023-24
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESC :0000 UNRESTRICTED			
1000	CERTIFICATED PERSONNEL	142,814	53,026	56,208
3000	EMPLOYEE BENEFITS	46,130	17,914	18,162
4000	BOOKS AND SUPPLIES	180	2,949	3,500
5000	SERVICES AND OTHER OPERATING	6,198	12,071	15,750
7000	TUITION AND TRANSFERS	70,290	69,999	97,437
	EXPENDITURES	265,612	155,959	191,057
	RESC :0240 COMMUNITY SCHOOLS - COE			
8094	COMMUNITY SCHOOL TRANSFER	893,159	804,830	847,839
8689	ALL OTHER FEES AND CONTRACTS	358,814	409,681	446,446
8990	CONTRIBUTIONS FR REST REV	(17,259)	(10,716)	(50,731)
	REVENUE	1,234,714	1,203,795	1,243,554
1000	CERTIFICATED PERSONNEL	415,694	273,991	424,496
2000	CLASSIFIED PERSONNEL	374,236	298,276	323,780
3000	EMPLOYEE BENEFITS	301,516	241,828	322,345
4000	BOOKS AND SUPPLIES	1,595	36,985	13,700
5000	SERVICES AND OTHER OPERATING	164,520	319,366	221,095
	EXPENDITURES	1,257,561	1,170,446	1,305,416
	RESC :0241 JUVENILE COURT SCHOOL - COE			
8094	COMMUNITY SCHOOL TRANSFER	456,240	298,470	335,464
8980	CONTRIBUTIONS FROM UNRESTRICTED	162,969	0	43,265
	REVENUE	619,209	298,470	378,729
1000	CERTIFICATED PERSONNEL	218,490	174,332	214,457
2000	CLASSIFIED PERSONNEL	116,564	83,670	99,885
3000	EMPLOYEE BENEFITS	125,663	102,268	133,317
4000	BOOKS AND SUPPLIES	516	696	1,200
5000	SERVICES AND OTHER OPERATING	11,548	13,922	16,695
	EXPENDITURES	472,781	374,888	465,554

	RESC :1100 STATE LOTTERY			
8560	STATE LOTTERY REVENUE	22,914	(6,324)	4,849
	REVENUE	22,914	(6,324)	4,849
4000	BOOKS AND SUPPLIES	21,042	3,646	4,849
5000	SERVICES AND OTHER OPERATING EXPENDITURES	13	1,000	0
	EXPENDITURES	21,055	4,646	4,849
	RESC :1400 ED PROTECTION ACT			
8012	REV LIMIT STATE AID EPA	9,378	14,364	9,378
	REVENUE	9,378	14,364	9,378
1000	CERTIFICATED PERSONNEL	6,857	6,814	6,758
3000	EMPLOYEE BENEFITS	2,521	2,564	2,620
	EXPENDITURES	9,378	9,378	9,378
	RESC :3010 NCLB: T1 BSC GR LOW IN			
8990	CONTRIBUTIONS FROM RESTRICTED	57,974	54,835	54,835
	REVENUE	57,974	54,835	54,835
1000	CERTIFICATED PERSONNEL	37,393	83,966	86,963
2000	CLASSIFIED PERSONNEL	55,721	16,524	
3000	EMPLOYEE BENEFITS	47,588	49,548	37,773
4000	BOOKS AND SUPPLIES	31,632	5,089	5,089
5000	SERVICES AND OTHER OPERATING EXPENDITURES	28,680	18,581	18,581
	EXPENDITURES	201,014	173,708	148,406
	RESC :3025 NCLB: T1 LOCAL DELINQUENT			
8290	ALL OTHER FEDERAL REVENUES	182,873	161,214	84,383
	REVENUE	182,873	161,214	84,383
1000	CERTIFICATED PERSONNEL	61,249	34,033	36,692
2000	CLASSIFIED PERSONNEL	19,778	25,838	17,103
3000	EMPLOYEE BENEFITS	26,280	24,885	22,231
4000	BOOKS AND SUPPLIES	36,712	98	686
5000	OTH OPERATING EXPEND D N USE	23,878	61,757	
7000	TUITION AND TRANSFERS	14,976	14,603	
	EXPENDITURES	182,873	161,214	76,712

	RESC :3310 SP ED-BASIC GRT ENT			
8181	SP ED ENTITLEMENT	17,926	12,142	12,142
	REVENUE	17,926	12,142	12,142
1000	CERTIFICATED PERSONNEL	12,800	7,824	8,038
3000	EMPLOYEE BENEFITS	3,604	3,218	3,000
5000	SERVICES AND OTHER OPERATING EXPENDITURES	54		
7000	TUITION AND TRANSFERS	1,468	1,100	1,104
	EXPENDITURES	17,926	12,142	12,142
	RESC :4035 NCLB: T2A TEACHER QUALITY			
8290	ALL OTHER FEDERAL REVENUES	18,897	13,793	
	REVENUE	18,897	13,793	0
1000	CERTIFICATED PERSONNEL	4,959	1,955	
3000	EMPLOYEE BENEFITS	1,181	506	
4000	BOOKS AND SUPPLIES	74	120	100
5000	SERVICES AND OTHER OPERATING EXPENDITURES	8,113	9,963	9,447
7000	TUITION AND TRANSFERS	1,279	1,249	955
	EXPENDITURES	15,606	13,793	10,502
	RESC :4203 NCLB: T3 LIMITED ENGLISH			
8285	INTERAGENCY CONTRACTS BETWEEN LEAS	2,610		
	REVENUE	2,610	0	0
2000	CLASSIFIED PERSONNEL	1,813		
3000	EMPLOYEE BENEFITS	797		
	EXPENDITURES	2,610	0	0
	RESOURCE :6300 LOTTERY: INSTRUCTIONAL MATERIALS			
8560	STATE LOTTERY REVENUE	9,731	(5,249)	0
	REVENUE	9,731	(5,249)	0
4000	BOOKS AND SUPPLIES	20,457	3,349	
5000	SERVICES AND OTHER OPERATING EXPENDITURES		7,534	
	EXPENDITURES	20,457	10,883	0
	RESOURCE :6387 CAREER TECH ED INCENTIVE GRANT			
8590	ALL OTHER STATE REVENUE			22,508
	REVENUE	0	0	22,508
4000	BOOKS AND SUPPLIES			20,462
7000	TUITION AND TRANSFERS			2,046
	EXPENDITURES	0	0	22,508

	RESC :6505 SP ED ALTERNATIVE ED			
8097	PROPERTY TAX TRANSFERS	31,869	22,580	25,580
8311	OTHER STATE APPORTIONMENT - CURR YEAR	68,890	85,303	85,303
8319	OTHER STATE APPORTIONMENT - PRIOR YEAR	(58,991)		
8699	ALL OTHER LOCAL REVENUE	25		
8980	CONTRIBUTIONS FR UNREST REV	58,797		
8990	CONTRIBUTIONS FR REST REV	19,521	12,540	50,731
	REVENUE	120,111	120,423	161,614
1000	CERTIFICATED PERSONNEL	77,076	74,937	99,719
2000	CLASSIFIED PERSONNEL	7,545	6,940	7,904
3000	EMPLOYEE BENEFITS	27,150	30,472	39,299
4000	BOOKS AND SUPPLIES	2,553	237	
5000	SERVICES AND OTHER OPERATING EXPENDITURES	(4,050)	(344)	
7000	TUITION AND TRANSFERS	9,837	11,181	14,692
	EXPENDITURES	120,111	123,423	161,614
	RESC :6506 SP ED JUVENILE COURT SCHOOL			
8097	PROPERTY TAX TRANSFERS	4,514	3,969	3,969
8311	OTHER STATE APPORTIONMENT - CURR YEAR	75,491	83,154	83,154
8319	OTHER STATE APPORTIONMENT - PRIOR YEAR	(47)		
	REVENUE	79,958	87,123	87,123
1000	CERTIFICATED PERSONNEL	41,197	44,772	56,162
2000	CLASSIFIED PERSONNEL	8,956	6,940	7,904
3000	EMPLOYEE BENEFITS	15,869	20,328	24,222
4000	BOOKS AND SUPPLIES		3,292	
5000	SERVICES AND OTHER OPERATING EXPENDITURES	660	405	
7000	TUITION AND TRANSFERS	5,948	7,544	8,828
	EXPENDITURES	72,630	83,281	97,116
	RESOURCE :7028 CHILD NUTRITION STAFF TRAINING			
8520	CHILD NUTRITION		27,776	
	REVENUE	0	27,776	0
4000	BOOKS AND SUPPLIES	129	3,450	
5000	SERVICES AND OTHER OPERATING EXPENDITURES		24,326	
	EXPENDITURES	129	27,776	0
	RESOURCE :7029 CHILD NUTRITION STAFF TRAINING			
5000	SERVICES AND OTHER OPERATING EXPENDITURES		2,000	
	EXPENDITURES	0	2,000	0

	RESOURCE :7435 LEARNING RECOVERY EMER BG			
8590	ALL OTHER STATE REVENUE		122,392	22,000
	REVENUE	0	122,392	22,000
4000	BOOKS AND SUPPLIES			20,000
	EXPENDITURES	0	0	20,000
	RESC :9392 POST SECONDARY CTE			
8677	INTERAGENCY SERVICE BETWEEN LEAS		84,384	
	REVENUE	0	84,384	0
1000	CERTIFICATED PERSONNEL			44,642
3000	EMPLOYEE BENEFITS			20,138
4000	BOOKS AND SUPPLIES			7,195
5000	SERVICES AND OTHER OPERATING EXPENDITURES			4,137
6000	CAPITAL OUTLAY			8,272
	EXPENDITURES	0	0	84,384
	FUND 13 RESC :5310 CHILD NUTRITION-SCHOOL PROGRAM			
8220	CHILD NUTRITION PROGRAMS	17,105	45,979	18,200
8520	CHILD NUTRITION PROGRAMS	1,214	3,865	4,200
8660	INTEREST	(184)	(102)	
8699	ALL OTHER LOCAL REVENUE	1,777	1,933	
8916	INTERFUND TRANSFER TO CAFETERIA FROM GF	70,290	69,998	97,437
	REVENUE	90,202	121,673	119,837
1000	CERTIFICATED PERSONNEL	15,033	13,180	11,711
2000	CLASSIFIED PERSONNEL	22,298	25,657	26,101
3000	EMPLOYEE BENEFITS	11,690	18,566	19,161
4000	BOOKS AND SUPPLIES	32,986	56,875	56,000
5000	SERVICES AND OTHER OPERATING EXPENDITURES	3,509	3,800	3,500
7000	TUITION AND TRANSFERS	4,686	3,595	3,364
	EXPENDITURES	90,202	121,673	119,837

Innovations in Education
Michael Specchierla - Executive Director
Communications and Media

		2021-22	2022-23	2023-24
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :0011 COMMUNICATIONS & MEDIA			
8677	INTERAGENCY SERV BETWN LEA'S	89,817	7,039	
8689	ALL OTHER FEES AND CONTRACTS	2,800	0	
8699	ALL OTHER LOCAL REVENUES	7,630	(938)	
8980	CONTRIBUTIONS FROM UNREST REV	258,308	279,583	299,088
	REVENUE	358,555	285,684	299,088
1000	CERTIFICATED PERSONNEL	117,875	37,131	81,837
2000	CLASSIFIED PERSONNEL	154,268	157,877	175,020
3000	EMPLOYEE BENEFITS	111,070	93,322	115,581
4000	BOOKS AND SUPPLIES	4,022	1,687	1,600
5000	SERVICES AND OTHER OPERATING	61,951	0	0
	EXPENDITURES	449,186	290,017	374,038
	RESOURCE :9515 PEG			
8699	ALL OTHER LOCAL REVENUES	94,500	97,800	97,800
	REVENUE	94,500	97,800	97,800
4000	BOOKS AND SUPPLIES	2,851	4,655	13,780
5000	SERVICES AND OTHER OPERATING	50,015	46,760	84,020
6000	CAPITAL OUTLAY	16,209		
	EXPENDITURES	69,075	51,415	97,800

Innovations in Education
Michael Specchierla - Executive Director
Career Technical Education

		2021-22	2022-23	2023-24
Object	Description	Actuals	Estimated Actuals	Budget Adoption
8980	RESC :0000 UNRESTRICTED			
	CONTRIBUTIONS FROM UNRESTRICTED		(14,613)	
	REVENUE	0	(14,613)	0
	1000 CERTIFICATED PERSONNEL			221,836
	2000 CLASSIFIED PERSONNEL		10,778	12,211
3000	EMPLOYEE BENEFITS		5,228	82,465
5000	SERVICES AND OTHER OPERATING		117	
	EXPENDITURES	0	16,123	316,512
8590	RESC :6387 CAREER TECH ED INCENTIVE			
	ALL OTHER STATE REVENUES	(15,216)	95,571	
	REVENUE	(15,216)	95,571	0
	1000 CERTIFICATED PERSONNEL	15,692	15,373	
	3000 EMPLOYEE BENEFITS	7,600	7,889	
4000	BOOKS AND SUPPLIES		253	
5000	SERVICES AND OTHER OPERATING	52,453	63,398	
7000	TUITION AND TRANSFERS	6,757	8,658	
	EXPENDITURES	82,502	95,571	0
8699	RESOURCE :7855 TICKET TO TEACH			
	ALL OTHER LOCAL REVENUES	78,123	77,967	0
	REVENUE	78,123	77,967	0
	1000 CERTIFICATED PERSONNEL	5,188		
	3000 EMPLOYEE BENEFITS	495		
4000	BOOKS AND SUPPLIES	750		
5000	SERVICES AND OTHER OPERATING	68,686	74,969	
7000	TUITION AND TRANSFERS	3,004	2,998	
	EXPENDITURES	78,123	77,967	0

	RESOURCE :7856 CA WORKFORCE DEV BOARD			
8590	ALL OTHER STATE REVENUES	80,589	526,011	
	REVENUE	80,589	526,011	0
1000	CERTIFICATED PERSONNEL		47,659	
3000	EMPLOYEE BENEFITS		12,341	
5000	SERVICES AND OTHER OPERATING	73,989		
7000	TUITION AND TRANSFERS	6,600	54,000	
	EXPENDITURES	80,589	114,000	0
	RESOURCE :7857 APPRENT RELATED/SUPPLEMENTAL			
8590	ALL OTHER STATE REVENUES	47,659	49	
	REVENUE	47,659	49	0
	RESOURCE :7858 WIOA 3.0 CA OFFSHORE WIND			
8590	ALL OTHER STATE REVENUES		250,000	
	REVENUE	0	250,000	0
5000	SERVICES AND OTHER OPERATING		225,000	
7000	TUITION AND TRANSFERS		25,000	
	EXPENDITURES	0	250,000	0
	RESOURCE :7885 WORKFORCE DEV - WIOA			
8590	ALL OTHER STATE REVENUES	7,964	592,036	
	REVENUE	7,964	592,036	0
1000	CERTIFICATED PERSONNEL	6,046	134,451	
2000	CLASSIFIED PERSONNEL		27,836	
3000	EMPLOYEE BENEFITS	1,918	47,749	
4000	BOOKS AND SUPPLIES		14,000	
5000	SERVICES AND OTHER OPERATING		323,500	
7000	TUITION AND TRANSFERS		44,500	
	EXPENDITURES	7,964	592,036	0

	RESOURCE :9371 EXP MODERN TECH			
8689	ALL OTHER FEES AND CONTRACTS		750,000	
	REVENUE	0	750,000	0
5000	SERVICES AND OTHER OPERATING		750,000	
	EXPENDITURES	0	750,000	0
	RESOURCE :9386 CTE-DISCRETIONARY			
8650	LEASES AND RENTALS	8,951		
8689	ALL OTHER FEES AND CONTRACTS	358,614	137,312	210,000
	REVENUE	367,565	0	0
1000	CERTIFICATED PERSONNEL	29,741		
2000	CLASSIFIED PERSONNEL	75		
3000	EMPLOYEE BENEFITS	9,959		
4000	BOOKS AND SUPPLIES	11,752	13,059	13,500
5000	SERVICES AND OTHER OPERATING	144,937	327,899	276,900
	EXPENDITURES	196,464	340,958	290,400
	RESOURCE :9389 RANCHO SANTIAGO COMMUNITY COLLEGE			
8689	ALL OTHER FEES AND CONTRACTS	167,500	130,000	148,466
	REVENUE	167,500	130,000	148,466
1000	CERTIFICATED PERSONNEL	67,366		
2000	CLASSIFIED PERSONNEL	32,872	99,062	105,096
3000	EMPLOYEE BENEFITS	31,759	35,530	43,370
4000	BOOKS AND SUPPLIES	60	180	
5000	SERVICES AND OTHER OPERATING	8,209	47,092	
7000	TUITION AND TRANSFERS			
	EXPENDITURES	140,266	181,864	148,466

	RESOURCE :9391 GR 6-12 COLLEGE CAREER CTE			
8677	INTERAGENCY SERVICE BETWEEN LEAS	163,852	8,626	
	REVENUE	163,852	8,626	0
1000	CERTIFICATED PERSONNEL	15,692	6,521	
3000	EMPLOYEE BENEFITS	7,600	2,104	
4000	BOOKS AND SUPPLIES	664		
5000	SERVICES AND OTHER OPERATING	342,069	137,149	
	EXPENDITURES	366,025	145,774	0
	RESOURCE :9392 POST SECONDARY CTE			
8677	INTERAGENCY SERVICE BETWEEN LEAS	157,229	1,488,296	2,000,000
	REVENUE	157,229	1,488,296	2,000,000
1000	CERTIFICATED PERSONNEL	47,875	67,280	140,000
2000	CLASSIFIED PERSONNEL		190	
3000	EMPLOYEE BENEFITS	17,170	32,504	48,070
4000	BOOKS AND SUPPLIES	11,734	14,053	
5000	SERVICES AND OTHER OPERATING	206,084	1,550,503	1,811,930
6000	CAPITAL OUTLAY		7,000	
	EXPENDITURES	282,863	1,671,530	2,000,000

Innovations in Education
Michael Specchierla - Executive Director
Child Care Planning Council

		2021-22	2022-23	2023-24
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	FUND 12 RESC :5033 ESSA-PRESCHOOL DEV AGE 0-5			
8290	ALL OTHER FEDERAL REVENUES		11,969	
	REVENUE	0	11,969	0
5000	SERVICES AND OTHER OPERATING		10,885	
7000	TUITION AND TRANSFERS		1,084	
	EXPENDITURES	0	11,969	0
	FUND 12 RESC :5035 CD-BLOCK GRANT 25% QUALITY			
8290	ALL OTHER FEDERAL REVENUES		89,626	89,626
	REVENUE	0	89,626	89,626
1000	CERTIFICATED PERSONNEL		5,099	
2000	CLASSIFIED PERSONNEL		22,534	27,555
3000	EMPLOYEE BENEFITS		12,660	13,355
4000	BOOKS AND SUPPLIES		3,296	9,834
5000	SERVICES AND OTHER OPERATING		37,919	30,734
7000	TUITION AND TRANSFERS		8,118	8,148
	EXPENDITURES	0	89,626	89,626
	FUND 12 RESC :5055 CD: LOCAL PLANNING COUNCILS			
8290	ALL OTHER FEDERAL REVENUES		53,117	53,117
8911	INTERFUND TRANSFER TO CHILD DEV		42,180	7,500
8990	CONTRIBUTIONS FROM REST REV		66,767	66,470
	REVENUE	0	162,064	127,087
2000	CLASSIFIED PERSONNEL		82,168	69,656
3000	EMPLOYEE BENEFITS		40,978	32,863
4000	BOOKS AND SUPPLIES		10,979	6,587
5000	SERVICES AND OTHER OPERATING		13,259	6,428
7000	TUITION AND TRANSFERS		14,680	11,553
	EXPENDITURES	0	162,064	127,087

	FUND 12 RESC :5170 QC-WORKFORCE PATHWAYS CCPC			
8290	ALL OTHER FEDERAL REVENUES		35,507	35,507
8990	CONTRIBUTIONS FROM REST REV		3,669	3,669
	REVENUE	0	39,176	39,176
4000	BOOKS AND SUPPLIES			5,000
5000	SERVICES AND OTHER OPERATING		35,628	30,615
7000	TUITION AND TRANSFERS		3,548	3,561
	EXPENDITURES	0	39,176	39,176
	FUND 12 RESC :5870 AMERICAN RESCUE PLAN ACT MOU			
8689	ALL OTHER FEES AND CONTRACTS	1,500,000	1,500,000	
		0	0	0
	REVENUE	1,500,000	1,500,000	
		0	0	0
1000	CERTIFICATED PERSONNEL		79,438	
2000	CLASSIFIED PERSONNEL		6,671	21,980
3000	EMPLOYEE BENEFITS		23,374	10,318
4000	BOOKS AND SUPPLIES		281	
			1,912,59	
5000	SERVICES AND OTHER OPERATING		5	723,120
7000	TUITION AND TRANSFERS		161,789	60,434
	EXPENDITURES	0	2,184,148	815,852
	FUND 12 RESC :6127 PRESCHOOL QRIS GRANT			
8590	ALL OTHER STATE REVENUES		153,008	158,750
	REVENUE	0	153,008	158,750
1000	CERTIFICATED PERSONNEL		7,825	
2000	CLASSIFIED PERSONNEL		22,207	27,555
3000	EMPLOYEE BENEFITS		11,501	13,355
4000	BOOKS AND SUPPLIES		9,453	5,000
5000	SERVICES AND OTHER OPERATING		88,163	98,408
7000	TUITION AND TRANSFERS		13,859	14,432
	EXPENDITURES	0	153,008	158,750

	RESC :7883 FIRST 5 IMPACT			
8590	ALL OTHER STATE REVENUES		438,941	
	REVENUE	0	438,941	0
1000	CERTIFICATED PERSONNEL		17,837	
2000	CLASSIFIED PERSONNEL		48,848	
3000	EMPLOYEE BENEFITS		24,763	
4000	BOOKS AND SUPPLIES		61,293	
5000	SERVICES AND OTHER OPERATING		260,711	
7000	TUITION AND TRANSFERS		25,266	
	EXPENDITURES	0	438,718	0
	FUND 12 RESC :9062 CHILD CARE PLANNING COUNCIL DISC			
8694	DONATIONS		2,000	
8699	ALL OTHER LOCAL REVENUE		11,589	
	REVENUE	0	13,589	0
4000	BOOKS AND SUPPLIES		3,918	
5000	SERVICES AND OTHER OPERATING		1,724	
7000	TUITION AND TRANSFERS		1,231	
	EXPENDITURES	0	6,873	0
	RESC :9146 EARLY MATH INITIATIVE			
8699	ALL OTHER LOCAL REVENUE		200,000	
	REVENUE	0	200,000	0
2000	CLASSIFIED PERSONNEL			29,853
3000	EMPLOYEE BENEFITS			14,084
4000	BOOKS AND SUPPLIES			6,633
5000	SERVICES AND OTHER OPERATING			131,248
7000	TUITION AND TRANSFERS			18,182
	EXPENDITURES	0	0	200,000
	RESC :9720 HUB UNDER IMPACGT 2020 CCPC			
8677	INTERAGENCY SERVICE BETWEEN LEAS		64,630	
	REVENUE	0	64,630	0
5000	SERVICES AND OTHER OPERATING		64,630	
	EXPENDITURES	0	64,630	0

SLO SELPA Administrative Unit
Amber Gallagher - SELPA Executive Director
FUND 02

		2021- 22	2022-23	2023-24
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :3310 SPED BASIG GRANT ENTITLEMENT			
8181	SPED ENTITLEMENT	34,143	41,181	38,456
	REVENUE	34,143	41,181	38,456
1000	CERTIFICATED PERSONNEL	15,516	16,786	15,835
2000	CLASSIFIED PERSONNEL	7,582	9,960	8,983
3000	EMPLOYEE BENEFITS	8,182	10,639	10,332
5000	SERVICES AND OTHER OPERATING	67	66	100
7000	TUITION AND TRANSFERS	2,796	3,730	3,205
	EXPENDITURES	34,143	41,181	38,455
	RESOURCE :3315 SPED PRESCHOOL ENT			
8182	SPED DISCRETIONARY GRANTS	34,143	41,181	38,456
	REVENUE	34,143	41,181	38,456
1000	CERTIFICATED PERSONNEL	15,516	16,786	15,835
2000	CLASSIFIED PERSONNEL	7,582	9,960	8,983
3000	EMPLOYEE BENEFITS	8,182	10,639	10,332
5000	SERVICES AND OTHER OPERATING	67	66	100
7000	TUITION AND TRANSFERS	2,796	3,730	3,206
	EXPENDITURES	34,143	41,181	38,456
	RESOURCE :3327 IDEA MENTAL HEALTH ALLOCATION			
8182	SPED DISCRETIONARY GRANTS	126,400	464,993	0
	REVENUE	126,400	464,993	0
1000	CERTIFICATED PERSONNEL	48,914	46,198	
2000	CLASSIFIED PERSONNEL	36,848	292,713	
3000	EMPLOYEE BENEFITS	37,374	64,078	
4000	BOOKS AND MATERIALS	802	2,999	
5000	SERVICES AND OTHER OPERATING	2,462	39,129	
7000	TUITION AND TRANSFERS		19,876	
	EXPENDITURES	126,400	464,993	0

	RESOURCE :3345 SPED PRESCHOOL STAFF DEV			
8182	SPED DISCRETIONARY GRANTS	5,321	2,252	2,229
	REVENUE	5,321	2,252	2,229
4000	BOOKS AND MATERIALS	109		
5000	SERVICES AND OTHER OPERATING	5,027	2,048	2,006
7000	TUITION AND TRANSFERS	185	204	223
	EXPENDITURES	5,321	2,252	2,229
	RESOURCE :3395 SPED ALTERNATIVE DISPUTE RESOLUTION			
8182	SPED DISCRETIONARY GRANTS	50,826	40,238	14,922
	REVENUE	50,826	40,238	14,922
1000	CERTIFICATED PERSONNEL	11,355	9,566	
3000	EMPLOYEE BENEFITS	4,387	3,794	
4000	BOOKS AND MATERIALS		10,886	
5000	SERVICES AND OTHER OPERATING	33,740	14,506	13,430
7000	TUITION AND TRANSFERS	1,344	1,487	1,492
	EXPENDITURES	50,826	40,239	14,922
	RESC :6500 SPECIAL EDUCATION			
8097	PROPERTY TAX TRANSFERS	20,000	20,000	20,000
8311	OTHER STATE APPORT - CURR YEAR	1,149,619	1,355,509	1,241,464
8319	OTHER STATE APPORT - PRIOR YEAR	15,517	0	0
8660	INTEREST	13,416	12,000	5,000
8698	STALE-DATED WTS PRIOR YEARS	37		
8699	ALL OTHER LOCAL REVENUE	11,081	3,000	7,097
8980	CONTRIBUTIONS FROM UNREST REV	424		
8990	CONTRIBUTIONS FROM REST REV	(942)	(1,500)	(1,500)
	REVENUE	1,209,152	1,389,009	1,272,061
1000	CERTIFICATED PERSONNEL	409,662	437,064	465,307
2000	CLASSIFIED PERSONNEL	149,441	273,203	168,127
3000	EMPLOYEE BENEFITS	209,664	274,202	248,975
4000	BOOKS AND SUPPLIES	74,136	247,661	92,150
5000	SERVICES AND OTHER OPERATING	78,065	195,923	137,534
7000	TUITION AND TRANSFERS	46,251	125,173	159,968
	EXPENDITURES	967,219	1,553,226	1,272,061

	RESOURCE :6520 SPED WORKABILITY I			
8590	ALL OTHER STATE REVENUES	135,763	137,840	137,840
	REVENUE	135,763	137,840	137,840
2000	CLASSIFIED PERSONNEL	95,106	92,966	63,545
3000	EMPLOYEE BENEFITS	24,647	28,141	27,188
4000	BOOKS AND MATERIALS	3,393	1,646	3,942
5000	SERVICES AND OTHER OPERATING	1,500	2,602	29,381
7000	TUITION AND TRANSFERS	11,117	12,486	13,784
	EXPENDITURES	135,763	137,841	137,840
	RESOURCE :6536 SPED DISPUTE PREVENTION AND RESOLUTION			
8590	ALL OTHER STATE REVENUES	117,235		
	REVENUE	117,235	0	0
1000	CERTIFICATED PERSONNEL	4,463	33,787	
2000	CLASSIFIED PERSONNEL	752		
3000	EMPLOYEE BENEFITS	1,702	10,888	
4000	BOOKS AND MATERIALS		2,010	
5000	SERVICES AND OTHER OPERATING	1,191	62,442	
	EXPENDITURES	8,108	109,127	0
	RESOURCE :6545 IMPROVEMENT SCIENCE BASICS			
8677	INTERAGENCY SERVICE BETWEEN LEAS		3,000	
	REVENUE	0	3,000	0
4000	BOOKS AND MATERIALS		500	
5000	SERVICES AND OTHER OPERATING		2,500	
	EXPENDITURES	0	3,000	0
	RESOURCE :6546 STATE MENTAL HEALTH RELATED SERVICES			
8590	ALL OTHER STATE REVENUES	45,827		224,284
8990	CONTRIBUTIONS FROM RESTRICTED	6,377		
	REVENUE	52,204	0	224,284
1000	CERTIFICATED PERSONNEL	43,754		48,632
2000	CLASSIFIED PERSONNEL			92,908
3000	EMPLOYEE BENEFITS	14,977		54,727
4000	BOOKS AND MATERIALS		18,325	5,080
5000	SERVICES AND OTHER OPERATING	10,889	33,389	400
7000	TUITION AND TRANSFERS			22,537
	EXPENDITURES	69,620	51,714	224,284

	RESOURCE :9052 MAA MEDICAL ADMINISTRATIVE ACTIVITIES			
8677	INTERAGENCY SERVICE BETWEEN LEAS	11,872	5,984	
8699	ALL OTHER LOCAL REVENUES	1,709	6,016	
	REVENUE	13,581	12,000	0
4000	BOOKS AND MATERIALS		1,994	
	EXPENDITURES	0	1,994	0
	RESOURCE :9260 COMMUNITY ADVISORY COMMITTEE			
8990	CONTRIBUTIONS FROM REST REV	942	1,500	1,500
	REVENUE	942	1,500	1,500
4000	BOOKS AND MATERIALS	655	230	
5000	SERVICES AND OTHER OPERATING	288	1,270	1,500
	EXPENDITURES	943	1,500	1,500

GENERAL FUND REVENUES, 2023-24 BUDGET ADOPTION

The SLOCOE budget is funded on the Local Control Funding Formula (LCFF) for county offices. The county office formula is funding for both constitutional oversight responsibilities and for instructional activities. The funding for county office operations funds the responsibilities of the County Superintendent of Schools, teacher assignment monitoring, fiscal oversight, and support to district instructional programs.

The operations grant has three components, starting with a base amount that all COEs receive. An allowance based on the number of districts within the county is also provided to the COE. Finally, the county receives a county operations ADA grant based on the number of ADA served within the county. All operations grant components are increased with the Cost-of-Living Adjustment (COLA) 6.40% for **2023-24**. County-wide attendance (ADA) is estimated at 28,611.63 based on districts' projections. LCFF calculations for the 2023-24 County Operations Grant is **\$7,343,081**.

The second component of the COE funding formula is designated for County Community School and Juvenile Court School and includes a base rate, increased by COLA, plus a supplemental grant and concentration funding for the percentage of pupils identified as low income, English learners, or foster youth estimated at 90.69%. Alternative Education ADA is project at "No Growth. County Community School ADA is projected at 40.00 and Juvenile Court School ADA at 15.00. LCFF calculations for the 2023-24 Pupil-Driven Grants are **\$1,183,303**.

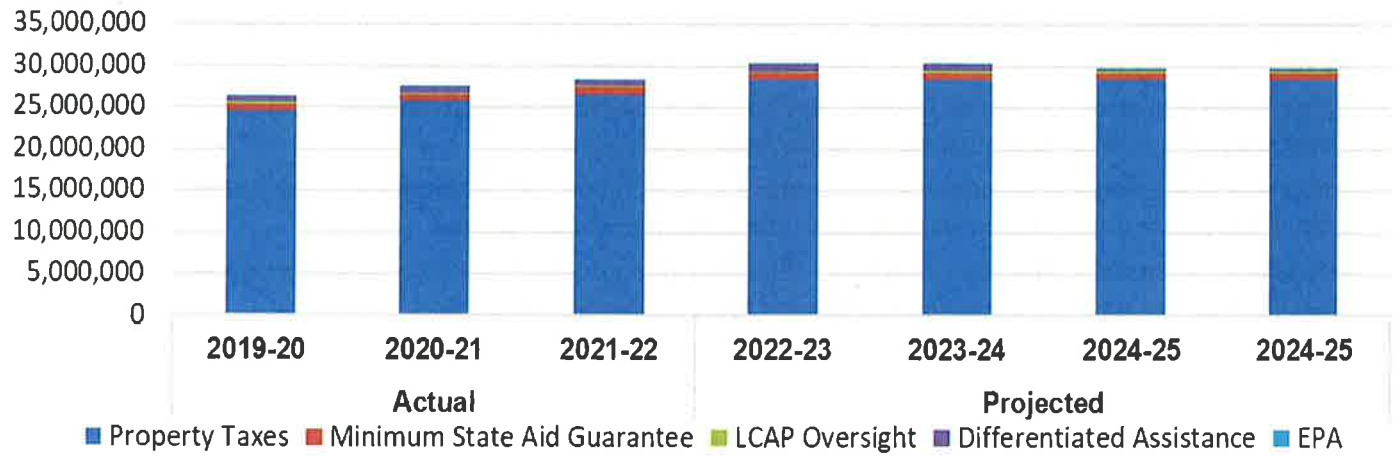
Under the LCFF, basic aid districts will receive minimum state funding of no less than the amount received in 2012-13. SLOCOE stands to receive additional funding as a result of this guaranteed Minimum State Aid provision as long as it receives property taxes in excess of LCFF funding. The Minimum State Aid is projected at \$816,785. The LCFF includes a provision that the excess property taxes will be returned to the county government to support county court functions, and are not useable by SLOCOE. Estimated **2023-24** excess property tax funds in the amount of **\$5,030,265** have been budgeted as an expenditure item in object 7299.

Additional funding is provided to COEs under the LCFF for oversight of school districts' Local Control and Accountability Plans (LCAP) and support of school districts' continuous improvement. Funding for **2023-24** is as follows:

- LCAP oversight: 10 districts @ \$23,624 \$236,240
- Differentiated Assistance \$800,000

Both LCAP and Differentiated Assistance funding will be adjusted based on CDE's certification of funding sometime in October 2023.

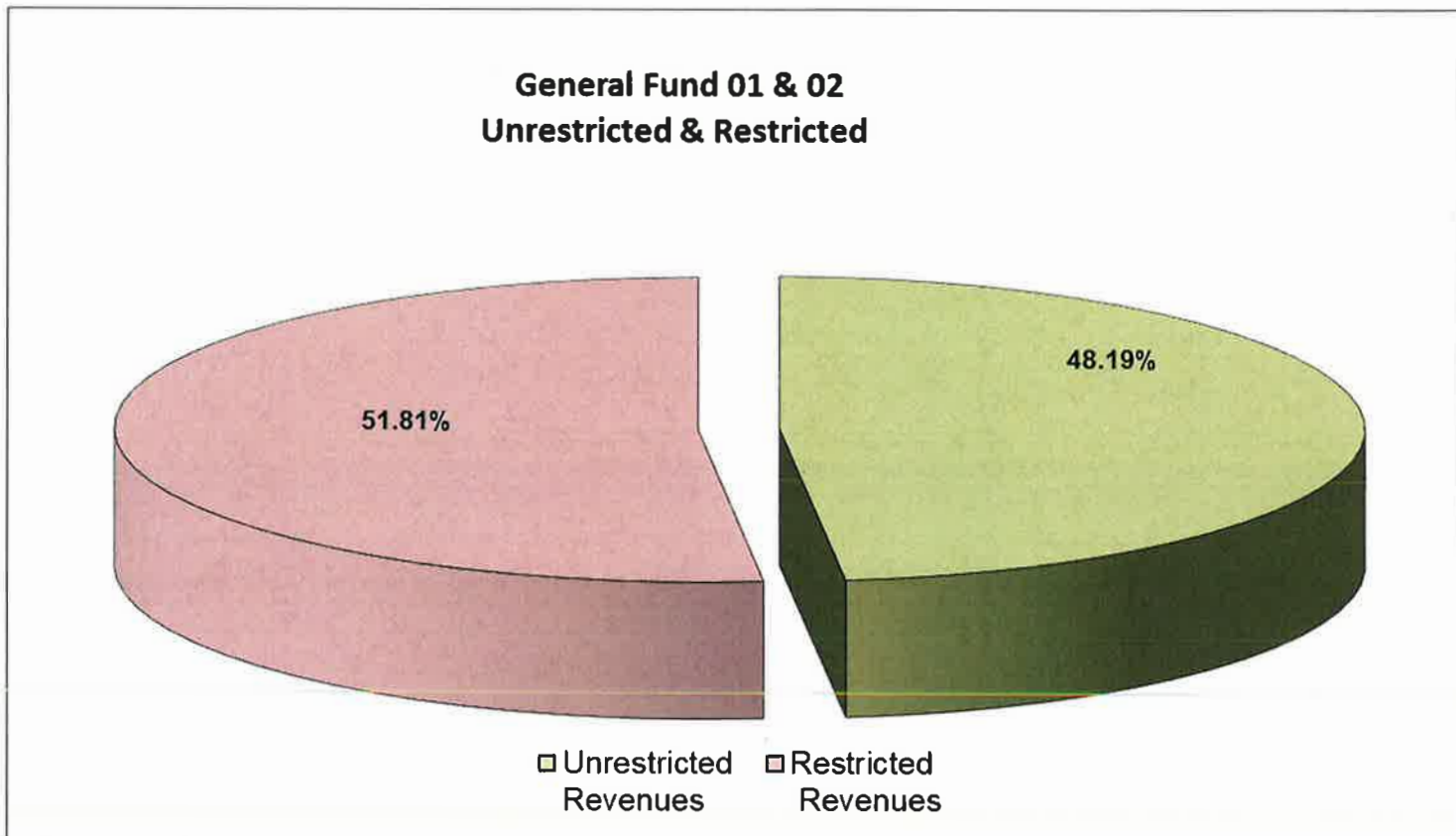
LCFF Funding Sources



**See Form 01*

SLOCOE categorizes its General Fund revenue into five sources:

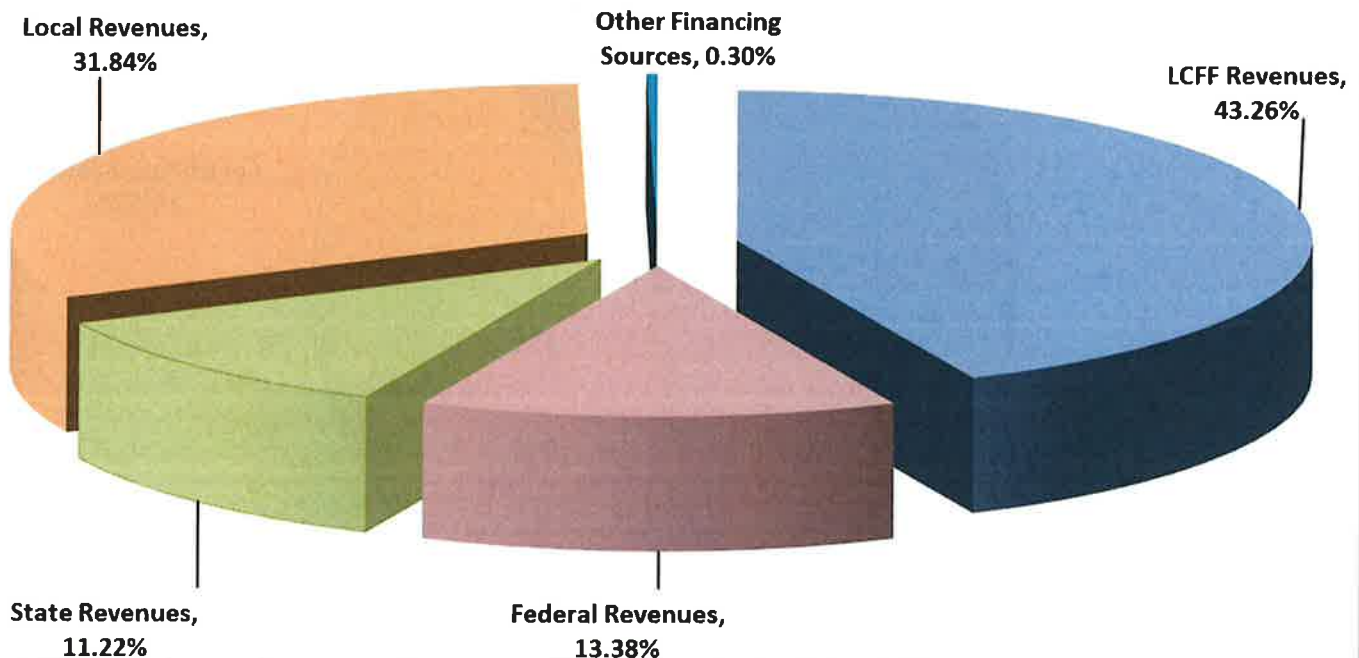
1. **LCFF**- consists of a mix of state and local revenue
2. **Federal Revenue** - most of the federal income is restricted because it must be expended for purposes that are determined by the grantor, not the local Board of Trustees.
3. **Other State Revenue** - includes lottery, special education mental health funding, and other restricted state grant/entitlement funds that must be spent for specific purposes.
4. **Other Local Revenue** - includes redevelopment facility funds, interagency revenues from school districts, special education tuition revenues, and other miscellaneous local income.
5. **Inter-fund Transfers In/Other Sources** - Includes transfers in from Special Reserve Fund 17 for Other Than Capital Outlay Projects to reimburse for Data Processing Equipment.



Other revenue highlights are as follows:

- LCFF Sources adjusted to reflect Property Tax and State Aid Funding. COLA” of 6.40% applied to LCFF funding calculations. Countywide ADA decreased slightly based on current year estimates from districts.
- Reduced Federal Revenues in 2023-24 to reflect 2021-22 carry-overs in 2022-23 and one-time COVID-19 funds
- Adjusted Unrestricted State Revenues to reflect end of 2022-23 Local Solutions Grant; decreased Restricted State Revenues for one-time CTE and COVID-19 grant funds; revised Special Education revenues for SELPA and SLOCOE
- Adjusted Other Restricted Local Revenues to reflect changes in fees and contracts, donations, interest, and other miscellaneous revenue sources; revised tuition revenues to reflect changes in Regional Special Education and Community School Programs
- Reduced Transfers in to Fund 01 from Fund 20 to offset OPEB “pay-as-you-go” costs
- Total Contributions from unrestricted resources to restricted funds and SLOCOE programs are:
 - Arts Program \$100,000
 - Communications and Media \$299,088
 - Community School- *Transportation expenses* \$425,305
 - Juvenile Court School \$ 43,265
 - County-Wide Recruitment and Retention \$500,000
 - RDA capital facility expenditures \$726,588
 - *(Unrestricted Revenues tracked in restricted resource)*
 - Routine Restricted Maintenance \$663,072
 - SIPE Safety Program \$ 5,363

GENERAL FUND 01 & 02 REVENUE OTHER FINANCING SOURCES



GENERAL FUND EXPENDITURES, 2023-24 BUDGET ADOPTION

The majority of expenditures in the General Fund are committed to SLOCOE salaries and benefits.

Certificated employees include teachers, counselors, credentialed nurses, and others who provide services that require credentials from the state of California.

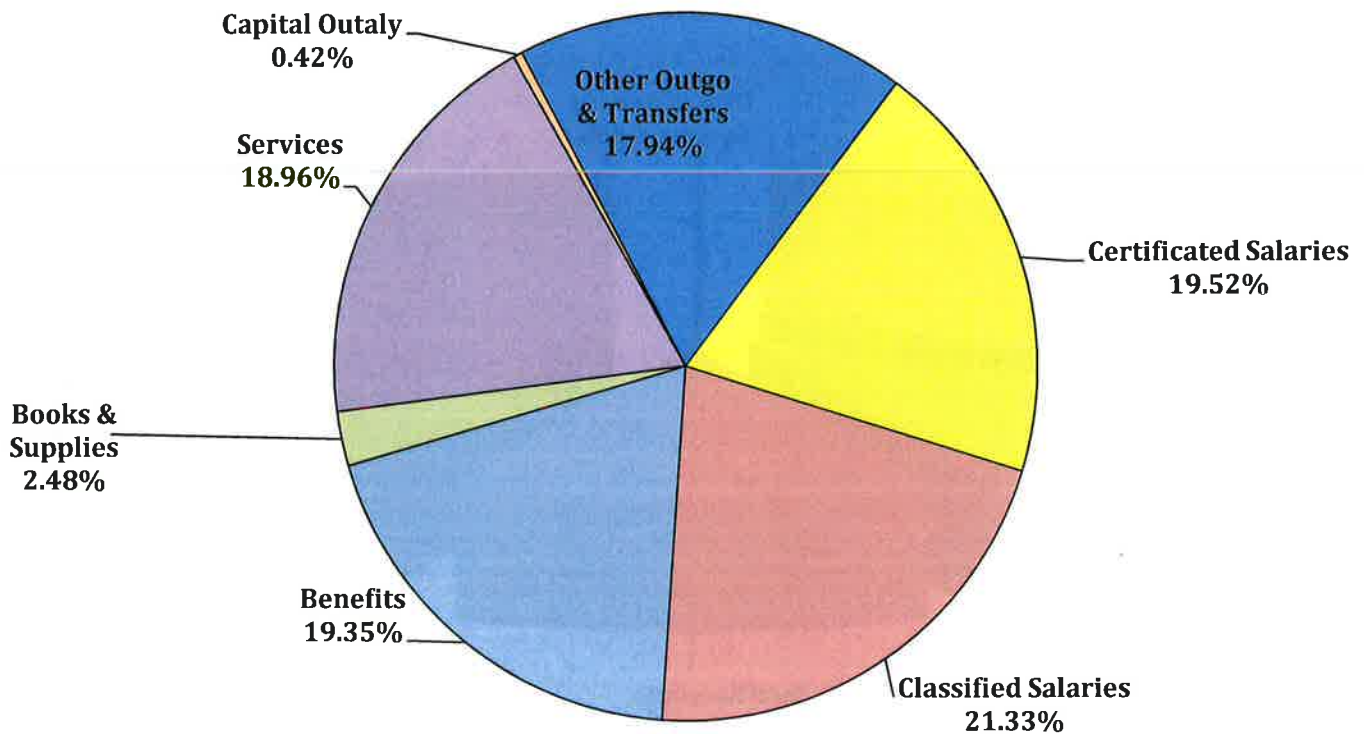
Classified employees include all of the support personnel in SLOCOE, including instructional assistants, administrative assistants, accounting and payroll staff, bus drivers, maintenance, grounds, and custodians.

Administrative employees include principals, assistant principals, program coordinators, classified management personnel, and SLOCOE assistant superintendents, and superintendent.

Books and supplies, services, capital outlay, and other outgo and transfers make up the remaining expenditures within the SLOCOE budget.

Services and other operating expenses include expenditures such as professional development, insurance and legal fees, utilities, lease agreements, repairs, and consulting services.

GENERAL FUND 01 & 02 EXPENDITURES AND OTHER OUTGO, UNRESTRICTED AND RESTRICTED



Other expenditure highlights are as follows:

- Revised expenditures to reflect the most current projections for certificated and classified salary and benefits, and include all negotiated and/or salary increases
- Revised Certificated, Classified, and Management FTE's to reflect current staffing ratios.
- Revised statutory benefits to the most current rates for STRS, PERS, Worker's Compensation, and Unemployment. Revisions to statutory benefits will be adjusted throughout the fiscal year based on actual payroll expenditures
- Reduced expenditures for books and supply to reflect one-time carry-over expenditures and decreased grant funding. Reduced one-time COVID-19 funding expenditures
- Revised expenditures for services and other operating expenditures as follows to reflect the most recent projections:
 - Decreased sub-agreements to reflect one-time funding
 - Decreased one-time travel, mileage, and conference
 - Reduced dues and memberships based on current memberships
 - Decreased insurance based on SISC estimates
 - Adjusted utilities and operations based on current year expenditures
 - Revised consulting services per updated agreement; reduced carry-over
- Reduced Capital Outlay expenditures based on current projects
- Revised Transfers of Excess Property Taxes in the amount of **\$5,030,265**
- Increased CDE approved indirect cost rate to grants from **9.96% to 10.00%**
- Transfers out to Fund 12 for Child Care Planning Council program in the amount of **\$7,500**
- Transfers out to Fund 13 Cafeteria Fund for Alternative Education School Lunch Program in the amount of **\$97,437**
- Transfers out to Fund 20 Postemployment Benefits in the amount of **\$600,000** to fund on-going 'pay-as-you-go' OPEB expenditures
- Transfers out to Fund 40 Capital Outlay Projects in the amount of **\$400,000** to fund on-going Capital Outlay Projects

Compensation Increases for Certificated, Classified and Management Employees

The budget reflects step movement for staff and includes all current salary settlements through June 30, 2023.

Post Retiree Benefits Liability

The County Office of Education commissioned an actuarial study of post-retiree benefit liability for the 2021-22 fiscal year. Based on the results of this study, we continue to use a combination of "pay-as-you-go", interest income, and interfund transfer from Fund 20 to finance the obligation.

STRS On-Behalf Payments

A journal entry to recognize the State's on-behalf pension contribution to California State Teachers Retirement (CalSTRS) is to debit pension contribution expenditures in proportion to SLOCOE's own pension contributions to CalSTRS. This activity is recorded in Resource Code 7690, and revenue equal expenditures. The impact to our Ending Fund Balance (EFB) is an increase to the three percent (3%) reserve requirement.

State Teachers Retirement System (STRS) and California Public Employees Retirement System (CalPERS)

The CalPERS Board adopted an employer contribution rate of **26.68%** for 2023-24, an increase of 1.31% from the current-year rate of **25.37%**.

- Post-PEPRA members hired on or after January 1, 2013, are subject to a contribution rate of 8.00% of their salary
- Classic member contribution rates are not subject to PEPRA and are set by statute at 7.00% of their salary

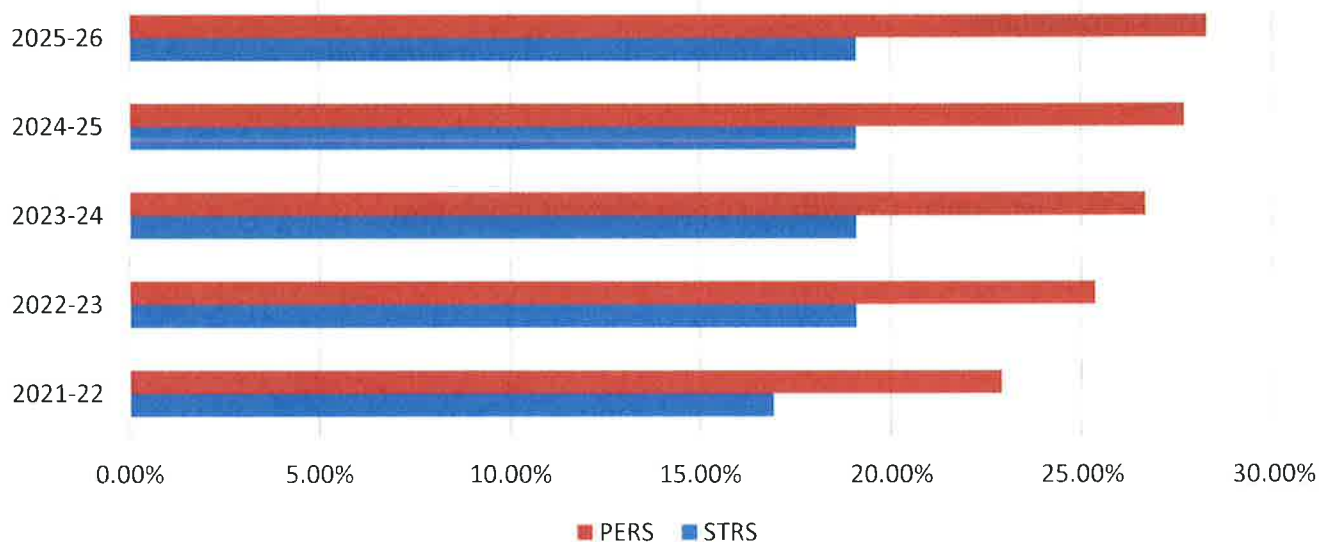
The CalSTRS Board adopted an employer contribution rate of 19.10% for 2023-24.

- In the latest CalSTRS actuarial valuation report, it is projected that the employer contribution rates will remain steady at 19.10% through CalSTRS' full funding goal date of **2046**

The above rates are reflected in the MYP:

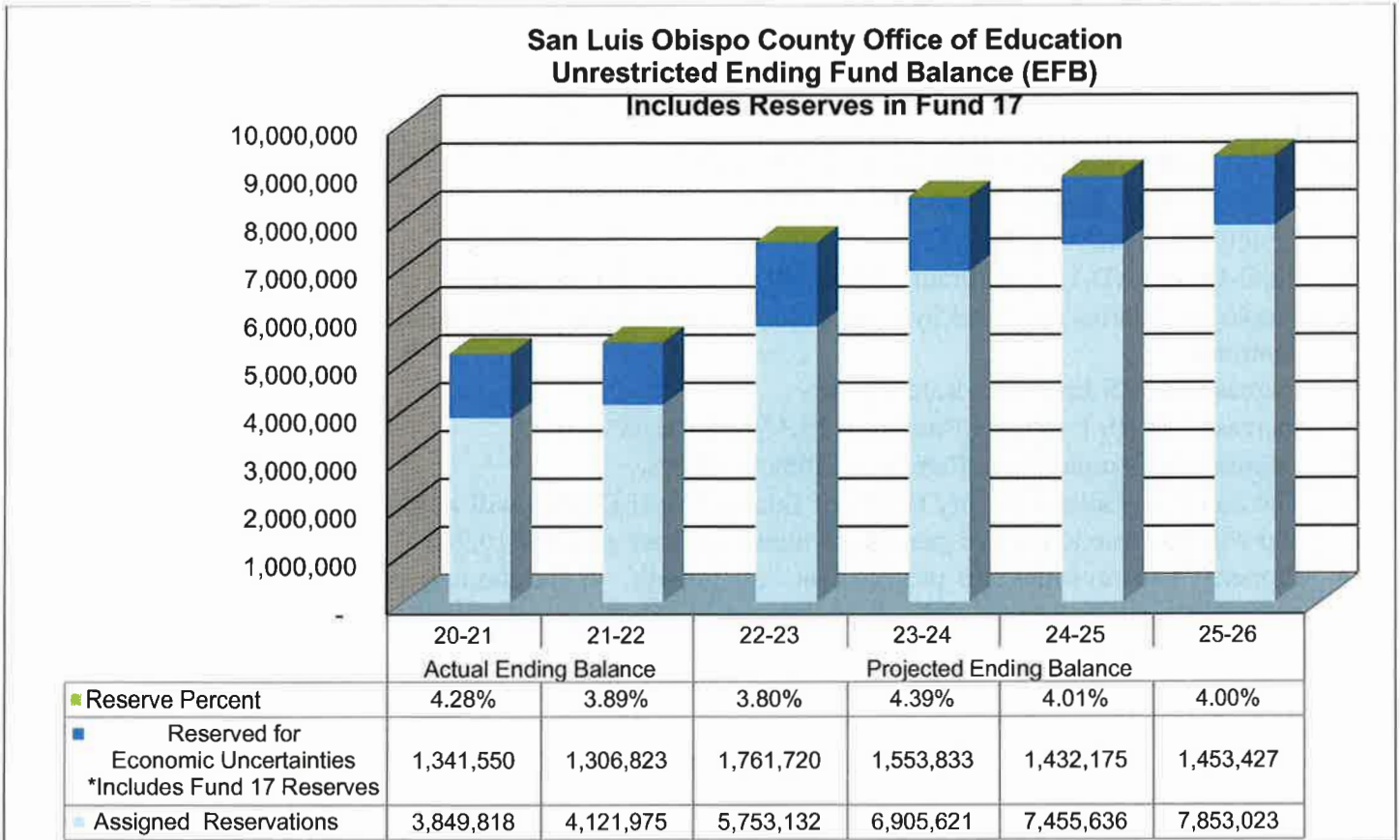
Fiscal Year	STRS	PERS
2021-22	16.92%	22.91%
2022-23	19.10%	25.37%
2023-24	19.10%	26.68%
2024-25	19.10%	27.70%
2025-26	19.10%	28.30%

STRS and PERS Contribution Rates



RESERVE FOR ECONOMIC UNCERTAINTIES

The reserve for economic uncertainties will meet the statutory reserve level of three percent (3%) in the current and two subsequent years. The Board's stated objective of maintaining a five percent (5%) reserve, however, has not been met. The chart titled "Ending Fund Balance" shows a multi-year comparison of reserves for economic uncertainty plus unassigned/unappropriated, unrestricted reserves in the County School Service Fund.



**See Form 01 for a list of assignments in Fund 01*

CASH FLOW

The 2023-24 cash flow projection reflects that SLOCOE will end the year with a positive cash balance in the General Fund 01, and is able to meet all district obligations in the current budget and two subsequent fiscal years.

BUDGET ASSUMPTIONS AND MULTI-YEAR PROJECTIONS

The multi-year projections reflect the most current assumptions as reported on School Services of California Dartboard (*See Attachment D*) and have considered COLA increases to revenues and Consumer Price Index changes to expenditures. 2023-24 ADA projections for SLOCOE's operational grant are based on school districts' current ADA estimates; subsequent years are projected at "No Growth" and will be revised in the future based on districts' updated ADA projections. Student Programs ADA have been projected at "No Growth" and will be revised as updated enrollments are known. The **2023-24 Budget Report** signifies that SLOCOE can meet the state-required 3% Reserve for Economic Uncertainties for the current fiscal year, and two subsequent years.

2023-24

- COLA **6.40%** (*Based on Department of Finance*)
- LCFF funding (*See Attachment A*)
- County-Wide ADA: 28,611.63
- Pupil-Driven ADA: Community School 40.00; Court School 15.00
- Employee Salaries increased by Step, Column, and Longevity Movement and reflect all negotiated contracts
- Increased STRS Employer Rate **19.10%**
- Increased PERS Employer Rate from **25.37% to 26.68%**
- Decreased Unemployment Rate from **.50% to 0.05%**
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of \$816,785
- Property Tax revenues are projected at "no growth" in the amount of \$28,343,755. Property Tax projections will be revised throughout the year based on current estimates provided by San Luis Obispo County Government
- State Aid for COE LCAP Oversight projected at \$236,240
- State Aid for Differentiated Assistance projected at \$800,000
- Eliminated carryover and one-time expenditures from 2022-23

Other changes to revenues include:

- Revised Federal Revenues for Fund 02 SELPA to reflect current grant awards. Reduced Title 1, Title 1 Part D, Special Education, and Foster/Homeless Revenues to reflect 2022-23 *estimated* carry over amounts
- Adjusted Unrestricted State Revenues to reflect end of 2022-23 Local Solutions Grant; decreased Restricted State Revenues for one-time CTE and COVID-19 grant funds; revised Special Education revenues for SELPA and SLOCOE
- Adjusted Other Restricted Local Revenues to reflect changes in fees and contracts, donations, interest, and other miscellaneous revenue sources; revised tuition revenues to reflect changes in Regional Special Education and Community School Programs
- Increased required 3% contribution to Routine Restricted Maintenance program to cover step and column and other program expenditures.
- Reduced Interfund transfer-in from Fund 20 Special Reserve for Postemployment Benefits to Fund 01 General Fund to cover current year "pay-as-you-go" OPEB expenditures (*post-retirement benefits*)

Other expenditure projections include:

- Certificated salaries and benefits were revised as follows:
 - Adjusted for open positions not filled
 - Decreased one-time district support costs
- Classified salaries and benefits were revised as follows:
 - Adjusted for open positions not filled
- Management salaries and benefits were revised as follows:
 - Adjusted FTEs to reflect new management positions in Business Services and Educational Support Services
- Applied California Consumer Price Index (CPI) of **3.54%** to materials/supplies (objects 4000-4999) and Services/Other Operating expenditures (objects 5000-5999)
- Decreased Material and supplies (objects 4000-4399) to reflect one-time unrestricted grant expenditures and carry-over amounts. Reduced one-time COVID-19 expenditures
- Decreased Sub agreements (object 5100) in restricted programs to reflect programmatic changes
- Decreased one-time Travel/conference expenditures (objects 5200)
- Decreased Dues and Memberships (objects 5300) to reflect current obligations
- Decreased Insurance (objects 5400-5450) to reflect estimated expenditures
- Adjusted Operations (object 5500) based on current year expenditures
- Adjusted Consulting services (object 5800) to reflect current contracts; Prior year carry-over and one-time expenditures were subtracted
- Decreased Capital outlay and equipment (objects 6100-6500) expenditures to reflect one-time equipment purchases and construction projects
- Current Year Excess Property Tax Transfer Out (object 7299) estimated at **\$5,030,265**
- Increased Indirect Costs Rate on Expenditures from **9.96% to 10.00%**
- Decreased Transfers of Pass-Through Revenues to Grizzly (object 7211) for one-time carry-over
- Transfers out to Fund 12 for required \$7,500 match in Child Care Planning Council program
- Transfers out to Fund 13 Cafeteria Fund for Alternative Education School Lunch Program in the amount of **\$97,437**

2024-25

- COLA **3.94%**
- LCFF funding (*See Attachment B*)
- County-Wide ADA: 28,611.63 (*No Growth*)
- Pupil-Driven ADA: (*No Growth*) Community School 35.00; Court School 15.00
- Employee Salaries increased by Step, Column, and Longevity Movement
- **STRS** Employer Rate remains **19.10%**
- Increased **PERS** Employer Rate from **26.68% to 27.70%**
- Unemployment Rate **0.05%**
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid in the amount of \$816,785
- Property Tax revenues are projected at “no growth” in the amount of \$28,343,755. Property Tax projections will be revised throughout the year based on current estimates provided by San Luis Obispo County Government
- State Aid for COE LCAP Oversight projected at \$245,548
- State Aid for Differentiated Assistance base amount of \$200,000

Other changes to revenues include:

- Adjusted Federal Revenues for one-time COVID-19 grants expended
- Increased applicable State Revenues to reflect statutory COLA
- Projected increases to revenues received for county-operated regional special education and community school programs; increased revenues to the Teacher Induction Program (TIP), and other interagency revenues based on current contracts and increased salary and statutory benefits expenses
- Increased required 3% contribution to Routine Restricted Maintenance program to cover step and column and other program expenditures.
- Interfund Transfer from Fund 20 Special Reserve for Postemployment Benefits to Fund 01 General Fund to cover current year “pay-as-you-go” OPEB expenditures (*post-retirement benefits*)

Other expenditure projections include:

- Increased materials/supplies (objects 4000-4999) and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of **3.02%**
- Indirect cost rate projected at **10.00%**
- Current Year Excess Property Tax Transfer Out estimated at **\$4,804,503**
- Transfers out to Fund 12 for required \$7,500 match in Child Care Planning Council program
- Transfers out to Fund 13 Cafeteria Fund for Alternative Education School Lunch Program

2025-26

- COLA **3.29%**
- LCFF funding (*See Attachment C*)
- County-Wide ADA: 28,611.63 (*No Growth*)
- Pupil-Driven ADA: (*No Growth*) Community School 35.00; Court School 15.00
- Employee Salaries increased by Step, Column, and Longevity Movement
- **STRS** Employer Rate remains at **19.10%**
- Increased **PERS** Employer Rate from **27.70% to 28.30%**
- Unemployment Rate **0.05%**
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of \$816,785
- Property Tax revenues are projected at no growth and will be revised throughout the year based on current estimates provided by San Luis Obispo County Government
- State Aid for COE LCAP Oversight projected at \$253.626
- State Aid for Differentiated Assistance base amount of \$200,000

Other changes to revenues include:

- Adjusted Federal Revenues based on Federal Grants
- Increased applicable State Revenues to reflect statutory COLA
- Increased revenues for county-operated regional special education classes and community school; increased revenues to the Teacher Induction Program (TIP), and other interagency revenues based on current contracts
- Increased required 3% contribution to Routine Restricted Maintenance program to cover step and column and other program expenditures
- Interfund Transfer from Fund 20 Special Reserve for Postemployment Benefits to Fund 01 General Fund to cover current year “pay-as-you-go” OPEB expenditures (*post-retirement benefits*)

Other expenditure projections include:

- Increased materials/supplies (objects 4000-4999), and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of **2.64%**
- Indirect Cost rate projected at **10.00%**
- Current Year Excess Property Tax Transfer Out estimated at **\$4,516,614**
- Transfers out to Fund 12 for required \$7,500 match in Child Care Planning Council program
- Transfers out to Fund 13 Cafeteria Fund for Alternative Education School Lunch Program

OTHER FUNDS OPERATED BY THE COE

10 – Special Education Pass-Thru Fund

This fund was developed to account for State and Federal sources of special education funds and the distribution of those funds to the County Office and the member districts of the San Luis Obispo County Special Education Local Plan Area (SELPA).

Fund 10	2022-23 Estimated Actuals	2023-24 Budget Adoption	Dollar Variance
Revenues:			
Federal Revenues	8,557,413	8,343,718	<213,695>
Other State Revenues	14,938,533	12,313,681	<2,624,852>
Total Revenues	23,495,946	20,657,398	<2,838,547>
Expenditures:			
Other Outgo	23,795,946	20,657,398	<3,138,547>
Total Expenditures	23,795,946	20,657,398	<3,138,547>
Total, Net Fund Balance Increase/Decrease			<300,000>

Fund 12 – Child Development Fund

This fund supports the state preschool programs, child care planning council, and universal preschool programs supported by the San Luis Obispo First 5 Commission.

Fund 12	2022-23 Estimated Actuals	2023-24 Budget Adoption	Dollar Variance
Revenues:			
Federal Revenues	322,607	255,335	<67,272>
Other State Revenues	2,088,075	1,125,705	<962,370>
Other Local Revenues	2,053,275	262,115	<1,791,160>
Transfers In/Sources	42,180	7,500	<34,680>
Total Revenues	4,506,137	1,650,655	(2,855,482)
Expenditures:			
Certificated Salaries	520,174	392,967	<127,207>
Classified Salaries	456,645	479,343	22,698
Employee Benefits	501,838	490,678	<11,160>
Books & Supplies	181,672	64,345	<117,327>
Operating/Services	2,822,645	1,348,438	<1,474,207>
Indirect	338,379	227,935	<110,444>
Total Expenditures	4,821,354	3,003,706	<1,817,648>
Total, Net Fund Balance Increase/Decrease			<1,037,834>

Fund 13 – Cafeteria Development Fund

This fund is used to account separately for federal, state, and local resources to operate food service program. The Cafeteria Special Revenue Fund 13 shall be used only for those expenditures authorized by the governing board as necessary for the operation of the LEA's food service program.

Fund 13	2022-23 Estimated Actuals	2023-24 Budget Adoption	Dollar Variance
Revenues:			
Federal Revenues	53,488	18,200	<35,288>
Other State Revenues	3,865	4,200	335
Other Local Revenues	1,831	-	<1,831>
Transfers In/Sources	69,998	97,437	27,439
Total Revenues	129,182	119,837	<9,345>
Expenditures:			
Certificated Salaries	13,180	11,711	<1,469>
Classified Salaries	25,657	26,101	444
Employee Benefits	18,566	19,161	595
Books & Supplies	64,384	56,000	<8,384>
Operating/Services	3,800	3,500	<300>
Indirect	3,595	3,364	<231>
Total Expenditures	129,182	119,837	<9,345>
Total, Net Fund Balance Increase/Decrease			-

Fund 16 – Forest Reserve Fund

This fund records revenue received from the Federal Government for distribution to school districts. School districts receive these revenues in lieu of taxes for federal timberlands located within school district boundaries. Funds will be budgeted once the actual amount is known, sometime in June 2023.

Fund 17 – Special Reserve Fund (Non-Capital Outlay)

This fund is a special reserve for non-capital outlay. The fund contains revenue deposited and banked by SLOCOE and the districts for data processing hardware. The fund also contains dollars to support the reserve for economic uncertainty.

Fund 17	2022-23 Estimated Actuals	2023-24 Budget Adoption	Dollar Variance
Revenues:			
Other Local Revenues	2,000		<2,000>
Total Revenues	2,000	-	<2,000>
Expenditures:			
Other Outgo/Tranfers Out			-
Total Expenditures	-	-	-
Total, Net Fund Balance Increase/Decrease			<2,000>

Fund 20 – Retiree Health Benefits Fund

This fund was established to accumulate interest earnings from the principal balance for the purposes of funding the County Office’s significant post-retiree benefit liability. The County Office currently uses “pay as you go” financing to address this liability.

Fund 20	2022-23 Estimated Actuals	2023-24 Budget Adoption	Dollar Variance
Revenues:			
Other Local Revenues	8,000	15,000	7,000
Transfers In/Sources	600,000	600,000	-
Total Revenues	608,000	615,000	7,000
Expenditures:			
Transfers Out	199,851	110,000	<89,851>
Total Expenditures	199,851	110,000	<89,851>
Total, Net Fund Balance Increase/Decrease			96,851

Fund 40 – Special Reserve Fund (Capital Outlay)

This fund is for the purchase of capital equipment with a purchase price of at least \$5,000 and estimated useful life of more than three years. In 2010-11, the fund provided the financing for the First 5 Family Center in Paso Robles. The General Fund will repay the Special Reserve Fund using pass-through funds from the Successor Agency for the Paso Robles Redevelopment Agency.

Fund 40	2022-23 Estimated Actuals	2023-24 Budget Adoption	Dollar Variance
Revenues:			
Other Local Revenues		1,000	1,000
Transfers In/Sources	460,000	460,000	-
Total Revenues	460,000	461,000	1,000
Expenditures:			
Capital Outlay	17,900	-	<17,900>
Total Expenditures	17,900	-	<17,900>
Total, Net Fund Balance Increase/Decrease			18,900

LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

The Local Control Funding Formula (LCFF) requires districts and county offices of education to develop Local Control and Accountability Plans (LCAPs) in order to set annual goals for all students, and detail how funds will be spent to achieve those goals. SLOCOE has demonstrated that it has met the proportionality percentage of **4.62%** by expending all Supplemental & Concentration funds allocated. *(See Attachment E)*

The LCAPs for a county office of education must address the following ten state priorities:

- Basic Services,
- Implementation of Common Core State Standards
- Parental Involvement
- Student Achievement
- Student Engagement
- School Climate
- Course Access
- Student Outcomes
- Expelled Youth
- Foster Youth

SLOCOE's LCAP contains the following four goals:

- Increase academic rigor and learning for all students
- Increase student engagement
- Support transitions for all students, including foster and homeless youth
- Increase family/caregiver

SLOCOE's LCAP includes maintaining small class sizes with a teacher ratio of 23:1; probation and mental health support; maintaining secure and safe campuses; maintaining adequate levels of administrative support at each campus; monitoring student attendance and providing support as needed; nursing case management; MTSS implementation, including PBIS, addressing English learner progress, increasing parent engagement and ensuring services for expelled pupils and foster youth.

SLOCOE has made progress in meeting the LCAP goals with the following measurable outcomes:

- SLOCOE has exited differentiated assistance as of the 2022 California Dashboard
- Implementation of ParentSquare
- Continued implementation and improvement of PBIS
- Low suspension rate
- Increase in graduation rate
- Continued use of social emotional learning curriculum
- Support offered to students in transition from the court and community schools
- Countywide support offered to foster and homeless youth
- 100% parent involvement in IEP meetings
- 100% student access to technology and Wi-Fi
- 100% of families are communicated to in their home language
- Expansion of CTE programming

SLOCOE will continue to update the LCAP outcomes as the plan progresses.

FINAL COMMENTS

The budget documents presented for the Board's approval include an accurate representation of what is known when the document was developed. The SLOCOE staff is pleased to present this narrative and budget report for your consideration.

Enter County Code : 40

Countywide ADA : 28,611.63

County Name : SAN LUIS OBISPO

Districts : 10

2023-24 BUDGET ADOPTION AS OF 05.02.23

LCFF Grant Section FOR FISCAL YEAR 2023-24

Sheldon-
use LAO
6.40% until

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 107.38	28,611.63	\$ 3,072,317	
30,000 60,000	\$ 94.31	-	\$ -	
60,000 140,000	\$ 81.24	-	\$ -	
140,000 "+"	\$ 68.16	-	\$ -	
			\$ 3,072,317	

District Section

\$ 341,328.01	10 districts	\$ 3,413,280
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Base Section

\$ 857,483.98		\$ 857,484
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County Operations Grant Total

\$ 7,343,081	[A]
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Pupil Driven Grants -

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				
Base Grant	\$ 14,665.05	40.00	\$ 586,602	Total Base \$ 806,578
Supplemental (35%)	\$ 5,132.77			Total Supplemental \$ 263,188
Estimated ELL / FRM %	90.69%	36.28	\$ 186,196	Total Concentration \$ 113,537
Concentration	36.55%	14.62	\$ 75,041	
			\$ 847,839	

Court School Grant

Base Grant	\$ 14,665.05	15.00	\$ 219,976	
Supplemental (35%)	\$ 5,132.77			
Estimated ELL / FRM %	100.00%	15.00	\$ 76,992	
Concentration	50.00%	7.50	\$ 38,496	
			\$ 335,463	

Pupil Driven Grants Total

\$ 1,183,303	[B]
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Subtotal Local Control Funding Formula Grant Target

\$ 8,526,383	[F] = [A + B + E]
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Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		\$ (5,030,265)	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ -		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid		\$ 816,785	[P]
Add-On to Guarantee Minimum State Aid		\$ 816,785	[Q] = [P - O] or 0
Additional State Aid for COE Funded on LCFF Target			
Current Year Allowance	\$ 23,623.99	10 districts	\$ 236,240
Current Year EC 2575.1 Minimum Allowance			\$ 94,999
Total State Aid EC 2575.1 (greater of line 65 or 66)			\$ 236,240
State Aid Pursuant to EC 2575.2-Differentiated Assistance			\$ 800,000
Total LCFF STATE AID			\$ 1,853,025
Estimated LCFF Funding		\$ 10,379,408	[R] = [K + Q]

Enter County Code : 40

Countywide ADA : 28,611.63

County Name : SAN LUIS OBISPO

Districts : 10

2023-24 Budget Adoption

3.94%

NO
GROWTH

LCFF Grant Section FOR FISCAL YEAR 2024-25 (YEAR 1)

COLA:
23-24 May
Revise

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 111.61	28,611.63	\$ 3,193,344	
30,000 60,000	\$ 98.03	-	\$ -	
60,000 140,000	\$ 84.44	-	\$ -	
140,000 "+"	\$ 70.85	-	\$ -	
			\$	3,193,344

District Section

\$354,776.33	10 districts	\$	3,547,763
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Base Section

\$891,268.85		\$	891,269
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County Operations Grant Total

\$	7,632,376	[A]
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Pupil Driven Grants -

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				Total Base \$ 762,143
Base Grant	\$ 15,242.85	35.00	\$ 533,500	Total Supplemental \$ 249,366
Supplemental (35%)	\$ 5,335.00			Total Concentration \$ 108,260
Estimated ELL / FRM %	90.69%	31.74	\$ 169,341	
Concentration	36.55%	12.79	\$ 68,248	
			\$	771,089
Court School Grant				
Base Grant	\$ 15,242.85	15.00	\$ 228,643	
Supplemental (35%)	\$ 5,335.00			
Estimated ELL / FRM %	100.00%	15.00	\$ 80,025	
Concentration	50.00%	7.50	\$ 40,013	
			\$	348,680
Pupil Driven Grants Total			\$	1,119,769 [B]
Subtotal Local Control Funding Formula Grant Target			\$	8,752,145 [F] = [A + B + E]

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		\$ (4,804,503)	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ -		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid		\$ 816,785	[P]
Add-On to Guarantee Minimum State Aid		\$ 816,785	[Q] = [P - O] or 0
Additional State Aid for COE Funded on LCFF Target			
Current Year Allowance	\$ 24,554.78	10 districts	\$ 245,548
Current Year EC 2575.1 Minimum Allowance			\$ 94,999
Total State Aid EC 2575.1 (greater of line 65 or 66)			\$ 245,548
State Aid Pursuant to EC 2575.2-Differentiated Assistance			\$ 200,000
Total LCFF STATE AID			\$ 1,262,333
Estimated LCFF Funding		\$	10,014,478 [R] = [K + Q]

Enter County Code : 40

Countywide ADA : 28,611.63

County Name : SAN LUIS OBISPO

Districts : 10

NO
GROWTH

2023-24 Budget Adoption

3.29%

LCFF Grant Section FOR FISCAL YEAR 2025-26 (YEAR 2)

COLA:
23-24 May
Revise

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 115.28	28,611.63	\$ 3,298,349	
30,000 60,000	\$ 101.26	-	\$ -	
60,000 140,000	\$ 87.22	-	\$ -	
140,000 "+"	\$ 73.18	-	\$ -	
				\$ 3,298,349

District Section

\$366,448.47	10 districts	\$ 3,664,485
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Base Section

\$920,591.60		\$ 920,592
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County Operations Grant Total

\$ 7,883,425	[A]
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Pupil Driven Grants -

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				
Base Grant	\$ 15,744.34	35.00	\$ 551,052	Total Base \$ 787,217
Supplemental (35%)	\$ 5,510.52			Total Supplemental \$ 257,570
Estimated ELL / FRM %	90.69%	31.74	\$ 174,912	Total Concentration \$ 111,822
Concentration	36.55%	12.79	\$ 70,493	
				\$ 796,457
Court School Grant				
Base Grant	\$ 15,744.34	15.00	\$ 236,165	
Supplemental (35%)	\$ 5,510.52			
Estimated ELL / FRM %	100.00%	15.00	\$ 82,658	
Concentration	50.00%	7.50	\$ 41,329	
				\$ 360,152
Pupil Driven Grants Total				\$ 1,156,609 [B]
Subtotal Local Control Funding Formula Grant Target				\$ 9,040,034 [F] = [A + B + E]

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		\$ (4,516,614)	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ -		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid		\$ 816,785	[P]
Add-On to Guarantee Minimum State Aid		\$ 816,785	[Q] = [P - O] or 0
Additional State Aid for COE Funded on LCFF Target			
Current Year Allowance	\$ 25,362.63	10 districts	\$ 253,626
Current Year EC 2575.1 Minimum Allowance			\$ 94,999
Total State Aid EC 2575.1 (greater of line 65 or 66)			\$ 253,626
State Aid Pursuant to EC 2575.2-Differentiated Assistance			\$ 200,000
Total LCFF STATE AID			\$ 1,270,411
Estimated LCFF Funding			\$ 10,310,445 [R] = [K + Q]

SSC School District and Charter School Financial Projection Dartboard 2023-24 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2023-24 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. 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	2022-23	2023-24 ¹	2024-25	2025-26	2026-27
Department of Finance Statutory COLA	6.56%	8.22%	3.94%	3.29%	3.19%
Planning COLA	6.56%	8.22%	3.94%	3.29%	3.19%

LCFF GRADE SPAN FACTORS FOR 2023-24				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2022-23 Base Grants	\$9,166	\$9,304	\$9,580	\$11,102
Statutory COLA of 8.22%	\$753	\$765	\$787	\$913
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$1,032	—	—	\$312
2023-24 Adjusted Base Grants ²	\$10,951	\$10,069	\$10,367	\$12,327
Transitional Kindergarten (TK) Add-On ³	\$3,044	—	—	—

*Average daily attendance (ADA)

OTHER PLANNING FACTORS					
Factors	2022-23	2023-24	2024-25	2025-26	2026-27
California CPI	5.71%	3.54%	3.02%	2.64%	2.89%
California Lottery	Unrestricted per ADA	\$170	\$170	\$170	\$170
	Restricted per ADA	\$67	\$67	\$67	\$67
Mandate Block Grant (District)	Grades K-8 per ADA	\$34.94	\$37.81	\$39.30	\$40.59
	Grades 9-12 per ADA	\$67.31	\$72.84	\$75.71	\$78.20
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$18.34	\$19.85	\$20.63	\$21.31
	Grades 9-12 per ADA	\$50.98	\$55.17	\$57.34	\$59.23
Interest Rate for Ten-Year Treasuries	3.65%	3.13%	2.81%	2.90%	3.00%
CalSTRS Employer Rate ⁴	19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁴	25.37%	26.68%	27.70%	28.30%	28.70%
Unemployment Insurance Rate ⁵	0.50%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁶	\$15.50	\$16.00	\$16.50	\$16.90	\$17.30

STATE MINIMUM RESERVE REQUIREMENTS FOR 2023-24	
Reserve Requirement	District ADA Range
The greater of 5% or \$80,000	0 to 300
The greater of 4% or \$80,000	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, State Preschool, Foster Youth, Mandate Block Grant, Adult Education, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education.

²Additional funding is provided for students who are designated as eligible for free or 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.

³Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁴California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2023-24 are final, and the subsequent years' rates are subject to change based on determination by the respective governing boards.

⁵Unemployment rate in 2023-24 is final based on determination by the Employment Development Department 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).

⁶Minimum wage rates are effective January 1 of the respective year.

Increased or Improved Services LCAP % Calculation

COL 1	COL 2	COL 3	COL 4	COL 5	COL 6a	COL 6b	COL 7	COL 8a	COL 8b
Estimated LCFF Target for Supplemental & Concentration Funding	Estimated funds expended on Unduplicated Pupil Year (sch 991 & 992) Resource 0240 & 6505	Balance to Target Difference (COL 1 - COL 2)	Increase in Estimated Supplemental & Concentration Grant Funding (COL 3 TIMES GAP FUNDING)	Estimated Supplemental & Concentration Grant Funding (COL 4 + COL 2) Unless Line 3 <= 0, then Line 1	TOTAL LCFF FUNDING (EXCL TIIIG & TRANS) Includes Operational Grant & Pupil Driven Grant	Total LCFF Funding Less Supp & Concentration (COL 6a - COL 5)	Minimum Proportionality Percentage (COL 5 / COL 6b)	If COL 3 = or less than 0 then COL 8a then	If COL 8a is YES, then COL 1/COL 6a
Gap									
SLOCOE 2013-14	\$ 937,343	\$ 31,624	\$ 28.05%	\$ 254,054	\$ 8,109,888	\$ 7,824,210	3.65%		11.56%
Gap			20.68%						
SLOCOE 2014-15	\$ 937,343	\$ 31,624	\$ 254,054	\$ 285,678	\$ 8,109,888	\$ 7,824,210	3.65%		11.56%
Gap			52.20%						
SLOCOE 2015-16	\$ 887,599	\$ 1,225,341	\$ 0.00	\$ 1,225,341	\$ 7,864,262	\$ 6,638,921	18.46%	YES	11.29%
Gap			54.84%						
SLOCOE 2016-17	\$ 608,506	\$ 1,193,665	\$ 0.00	\$ 608,506	\$ 6,952,296	\$ 6,343,790	9.59%	YES	9.59%
Gap			43.97%						
SLOCOE 2017-18	\$ 683,367	\$ 959,021	\$ 0.00	\$ 683,367	\$ 7,289,288	\$ 6,605,921	10.34%	YES	10.34%
Gap			100.00%						
SLOCOE 2018-19	\$ 481,535	\$ 571,489	\$ 0.00	\$ 481,535	\$ 5,879,895	\$ 5,398,360	8.92%	YES	8.92%
Gap			100.00%						
SLOCOE 2019-20	\$ 433,567	\$ 570,642	\$ 0.00	\$ 433,567	\$ 5,826,629	\$ 5,393,062	8.04%	YES	8.04%
Gap			100.00%						
SLOCOE 2020-21	\$ 370,195	\$ 362,357	\$ 0.00	\$ 370,195	\$ 5,286,741	\$ 4,916,546	7.53%	YES	7.53%
Gap			100.00%						
SLOCOE 2021-22	\$ 527,659	\$ 277,634	\$ 250,025	\$ 527,659	\$ 6,291,801	\$ 5,764,142	9.15%	YES	9.15%
Gap			100.00%						
SLOCOE 2022-23	\$ 333,774	\$ 798,078	\$ (464,304)	\$ (464,304)	\$ 5,547,288	\$ 5,213,514	6.40%	YES	6.40%
Gap			100.00%						
SLOCOE 2023-24	\$ 376,725	\$ 718,855	\$ (342,130)	\$ (342,130)	\$ 8,526,383	\$ 8,149,658	4.62%	YES	4.62%
Gap									
* Includes transportation expenditures funded from unrestricted									

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

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

Public Hearing:

Adoption Date: 06/22/23

Place: San Luis Obispo County Office of Education

Signed: _____

Date: 06/15/23

Clerk/Secretary of the County Board

Time: 1:30 pm

(Original signature required)

Contact person for additional information on the budget reports:

Name: Melissa Abbey

Title: Director of Fiscal Services

Telephone: 805-782-7212

E-mail: mabbey@slocos.org

To update our mailing database, please complete the following:

Superintendent's Name: James J. Brescia, Ed.D

Chief Business Official's Name: Sheldon K. Smith, Ed.D

CBO's Title: Assistant Superintendent, Business Services

CBO's Telephone: 805-782-7210

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met" and supplemental information and additional fiscal indicators that are "Yes" may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1a	Average Daily Attendance (ADA) - County Operations Grant	Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.	X	
1b	ADA - County Programs	Projected ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.		X
4a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
4b	Other Expenditures	Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
5	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
7	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.		X
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	
			n/a	
			n/a	
			n/a	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
			X	
			X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP		X
				06/15/2023
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?		X
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public Instruction:

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

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

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

School Insurance Program for Employees of San Luis Obispo is a JPA that provides Worker's Compensation benefits to employees of all K-14 districts in San Luis Obispo County

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

Signed

Date of Meeting: 06/23/23

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Melissa Abbey
Title: Director of Fiscal Services
Telephone: 805-782-7212
E-mail: mabbey@slcoe.org

Description			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
A. REVENUES									
1) LCFF Sources		8010-8099	15,417,399.00	337,463.00	15,754,862.00	15,319,051.00	328,765.00	15,647,816.00	-0.7%
2) Federal Revenue		8100-8299	0.00	12,141,099.77	12,141,099.77	0.00	4,839,526.00	4,839,526.00	-60.1%
3) Other State Revenue		8300-8599	1,914,864.45	6,452,660.47	8,367,524.92	46,349.00	4,013,655.53	4,060,004.53	-51.5%
4) Other Local Revenue		8600-8799	3,841,691.00	7,690,638.13	11,532,329.13	3,503,866.00	8,012,529.72	11,516,395.72	-0.1%
5) TOTAL, REVENUES			21,173,954.45	26,621,861.37	47,795,815.82	18,869,266.00	17,194,476.25	36,063,742.25	-24.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,790,709.00	4,335,163.12	6,125,872.12	2,207,950.00	4,707,965.23	6,915,915.23	12.9%
2) Classified Salaries		2000-2999	4,004,571.00	3,036,216.49	7,040,787.49	4,546,973.00	3,011,366.52	7,558,339.52	7.4%
3) Employee Benefits		3000-3999	2,472,519.00	3,579,476.32	6,051,995.32	2,956,003.00	3,900,983.28	6,856,986.28	13.3%
4) Books and Supplies		4000-4999	399,528.57	952,591.46	1,352,120.03	299,609.00	577,450.00	877,059.00	-35.1%
5) Services and Other Operating Expenditures		5000-5999	4,717,205.64	12,358,137.79	17,075,343.43	2,055,080.00	4,661,813.77	6,716,893.77	-60.7%
6) Capital Outlay		6000-6999	59,997.00	997,916.00	1,057,913.00	6,000.00	143,272.00	149,272.00	-85.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	5,682,370.00	1,125,113.25	6,807,483.25	5,030,265.00	392,087.00	5,422,352.00	-20.3%
7400-7499			(2,157,131.82)	1,815,157.37	(341,974.45)	(1,529,236.00)	1,297,937.00	(231,299.00)	-32.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	16,969,768.39	28,199,771.80	45,169,540.19	15,572,644.00	18,692,874.80	34,265,518.80	-24.1%
9) TOTAL, EXPENDITURES									
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			4,204,186.06	(1,577,910.43)	2,626,275.63	3,296,622.00	(1,498,398.55)	1,798,223.45	-31.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	199,851.00	0.00	199,851.00	110,000.00	0.00	110,000.00	-45.0%
b) Transfers Out		7600-7629	1,112,178.02	60,000.00	1,172,178.02	1,104,937.00	60,000.00	1,164,937.00	-0.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,197,388.21)	1,197,388.21	0.00	(1,545,754.00)	1,545,754.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,109,715.23)	1,137,388.21	(972,327.02)	(2,540,691.00)	1,485,754.00	(1,054,937.00)	8.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			2,094,470.83	(440,522.22)	1,653,948.61	755,931.00	(12,644.55)	743,286.45	-55.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,274,577.19	4,550,671.08	9,825,248.27	7,369,048.02	4,110,148.86	11,479,196.88	16.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			5,274,577.19	4,550,671.08	9,825,248.27	7,369,048.02	4,110,148.86	11,479,196.88	16.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,274,577.19	4,550,671.08	9,825,248.27	7,369,048.02	4,110,148.86	11,479,196.88	16.8%
2) Ending Balance, June 30 (E + F1e)			7,369,048.02	4,110,148.86	11,479,196.88	8,124,979.02	4,097,504.31	12,222,483.33	6.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,525.00	0.00	25,525.00	25,525.00	0.00	25,525.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	188,671.06	0.00	188,671.06	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,110,148.86	4,110,148.86	0.00	4,097,504.31	4,097,504.31	-0.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	5,753,132.37	0.00	5,753,132.37	6,905,621.37	0.00	6,905,621.37	20.0%
0006-BILL OUTS	0000	9780	12,889.00		12,889.00			0.00	
0014-EMPLOYEE OF THE YEAR	0000	9780	15,000.00		15,000.00			0.00	
0015-COUNTYWIDE EDUCATION INCENTIVE	0000	9780	398,714.00		398,714.00			0.00	
0101-FUTURE BOARD ACTION	0000	9780	359,060.00		359,060.00			0.00	
0240-COMMUNITY SCHOOLS	0000	9780	604,954.41		604,954.41			0.00	
0241-JUVENILE COURT SCHOOL	0000	9780	70,010.03		70,010.03			0.00	
0424-DISTRICT DATA PROCESSING	0000	9780	105,053.94		105,053.94			0.00	
0660-TUPE DISCRETIONARY FUNDS	0000	9780	7,037.00		7,037.00			0.00	
0704-EMPLOYEE EDUCATION INCENTIVES	0000	9780	96,711.00		96,711.00			0.00	
0822-TIP/CASC	0000	9780	385,309.66		385,309.66			0.00	
0830-COE LCAP OVERSIGHT	0000	9780	264,237.42		264,237.42			0.00	
0831-DIFFERENTIATED ASSISTANCE	0000	9780	2,373,254.91		2,373,254.91			0.00	
0911-CA CL SCH TCHR CREDENTIAL PROG	0000	9780	105,915.00		105,915.00			0.00	
COMPENSATED ABSENCES RESERVES	0000	9780	450,000.00		450,000.00			0.00	
FISCAL OVERSIGHT RESERVES	0000	9780	100,000.00		100,000.00			0.00	
BUSINESS DIVISION STAFFING RESERVES FROM VACANT POSITIONS	0000	9780	100,000.00		100,000.00			0.00	

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TRANSPORTATION CONTRIBUTION RESERVES	0000	9780	300,000.00		300,000.00			0.00	
1400-EPA INSTRUCTIONAL SALARIES	1400	9780	4,986.00		4,986.00			0.00	
0006-BILL OUTS	0000	9780			0.00	69,305.00		69,305.00	
0015-COUNTYWIDE EDUCATION INCENTIVE	0000	9780			0.00	847,858.00		847,858.00	
0101-FUTURE BOARD ACTION	0000	9780			0.00	559,060.00		559,060.00	
0240-COMMUNITY SCHOOLS	0000	9780			0.00	398,151.41		398,151.41	
0241-JUVENILE COURT SCHOOL SUPPORT	0000	9780			0.00	(16,814.97)		(16,814.97)	
0424-DISTRICT DATA PROCESSING	0000	9780			0.00	105,053.94		105,053.94	
0660-TUPE DISCRETIONARY FUNDS	0000	9780			0.00	7,037.00		7,037.00	
0704-EMPLOYEE EDUCATION INCENTIVES	0000	9780			0.00	96,711.00		96,711.00	
0723-HOME TO SCHOOL TRANSPORTATION	0000	9780			0.00	(96,548.00)		(96,548.00)	
0822-TIP/CASC	0000	9780			0.00	474,432.66		474,432.66	
0830-COE LCAP OVERSIGHT	0000	9780			0.00	388,253.42		388,253.42	
0831-DIFFERENTIATED ASSISTANCE	0000	9780			0.00	2,212,220.91		2,212,220.91	
0911-CTC CREDENTIALING	0000	9780			0.00	105,915.00		105,915.00	
COMPENSATED ABSENCES RESERVES	0000	9780			0.00	450,000.00		450,000.00	
FISCAL OVERSIGHT RESERVES	0000	9780			0.00	100,000.00		100,000.00	
TRANSPORTATION CONTRIBUTION RESERVES	0000	9780			0.00	500,000.00		500,000.00	
ONE-TIME SOLAR EXPENSE	0000	9780			0.00	600,000.00		600,000.00	
BUSINESS DIVISION STAFFING RESERVES FROM VACANT POSITIONS	0000	9780			0.00	100,000.00		100,000.00	
EPA Salaries and Benefits	1400	9780			0.00	4,986.00		4,986.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	1,401,719.59	0.00	1,401,719.59	1,193,832.65	0.00	1,193,832.65	-14.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	20,947,412.66	885,569.26	21,832,981.92				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,101.31	0.00	2,101.31				
c) in Revolving Cash Account		9130	25,550.00	0.00	25,550.00				

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	358,474.62	358,474.62				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	188,671.06	0.00	188,671.06				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			21,163,735.03	1,244,043.88	22,407,778.91				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	32,924.40	40,790.15	73,714.55				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			32,924.40	40,790.15	73,714.55				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30			21,130,810.63	1,203,253.73	22,334,064.36				
LCFF SOURCES									
Principal Apportionment									
Slate Aid - Current Year		8011	1,838,815.00	0.00	1,838,815.00	1,753,025.00	0.00	1,753,025.00	-4.7%
Education Protection Account State Aid - Current Year		8012	14,364.00	0.00	14,364.00	9,378.00	0.00	9,378.00	-34.7%
Slate Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	138,942.00	0.00	138,942.00	138,942.00	0.00	138,942.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	26,360,461.00	0.00	26,360,461.00	26,360,461.00	0.00	26,360,461.00	0.0%
Unsecured Roll Taxes		8042	979,828.00	0.00	979,828.00	979,828.00	0.00	979,828.00	0.0%
Prior Years' Taxes		8043	(36,481.00)	0.00	(36,481.00)	(36,481.00)	0.00	(36,481.00)	0.0%
Supplemental Taxes		8044	568,428.00	0.00	568,428.00	568,428.00	0.00	568,428.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	332,577.00	0.00	332,577.00	332,577.00	0.00	332,577.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			30,196,934.00	0.00	30,196,934.00	30,106,158.00	0.00	30,106,158.00	-0.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(14,779,535.00)	337,463.00	(14,442,072.00)	(14,787,107.00)	328,765.00	(14,458,342.00)	0.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			15,417,399.00	337,463.00	15,754,862.00	15,319,051.00	328,765.00	15,647,816.00	-0.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	53,323.00	53,323.00	0.00	50,598.00	50,598.00	-5.1%
Special Education Discretionary Grants		8182	0.00	688,944.00	688,944.00	0.00	117,759.00	117,759.00	-82.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEWA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues from Federal Sources			0.00	1,153,743.19	1,153,743.19	0.00	392,087.00	392,087.00	-86.0%
Title I, Part A, Basic	3010	8287		336,453.84	336,453.84		275,317.00	275,317.00	-18.2%
Title I, Part D, Local Delinquent Programs	3025	8290		161,213.89	161,213.89		84,383.00	84,383.00	-47.7%
Title II, Part A, Supporting Effective Instruction	4035	8290		13,792.69	13,792.69		10,502.00	10,502.00	-23.9%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		2,476,094.52	2,476,094.52		2,278,393.00	2,278,393.00	-8.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	7,257,534.64	7,257,534.64	0.00	1,630,487.00	1,630,487.00	-77.5%
TOTAL, FEDERAL REVENUE			0.00	12,141,099.77	12,141,099.77	0.00	4,839,526.00	4,839,526.00	-60.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		1,546,837.00	1,546,837.00		1,432,792.00	1,432,792.00	-7.4%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	593,257.00	593,257.00	0.00	628,269.00	628,269.00	5.9%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520		27,776.00	27,776.00		0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	43,425.00	0.00	43,425.00	40,000.00	0.00	40,000.00	-7.9%
Lottery - Unrestricted and Instructional Materials		8560	(6,323.55)	(5,249.44)	(11,572.99)	4,849.00	0.00	4,849.00	-141.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		443,367.00	443,367.00		362,211.00	362,211.00	-18.3%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		95,571.46	95,571.46		22,508.00	22,508.00	-76.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,877,763.00	3,751,101.45	5,628,864.45	1,500.00	1,567,875.53	1,569,375.53	-72.1%
TOTAL, OTHER STATE REVENUE			1,914,864.45	6,452,660.47	8,367,524.92	46,349.00	4,013,655.53	4,060,004.53	-51.5%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	543,980.00	0.00	543,980.00	726,588.00	0.00	726,588.00	33.6%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	2,228.00	2,228.00	0.00	0.00	0.00	-100.0%
Leases and Rentals		8650	309,414.00	19,555.00	328,969.00	336,180.00	44,531.00	380,711.00	15.7%
Interest		8660	186,724.00	12,000.00	198,724.00	75,000.00	5,000.00	80,000.00	-59.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Interagency Services		8677	1,210,983.00	1,917,294.66	3,128,277.66	915,586.00	2,880,369.00	3,795,955.00	21.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,269,405.00	1,311,312.00	2,580,717.00	1,266,712.00	406,466.00	1,673,178.00	-35.2%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	321,185.00	417,659.00	738,844.00	183,800.00	201,130.72	384,930.72	-47.9%
Tuition		8710	0.00	4,010,589.47	4,010,589.47	0.00	4,475,033.00	4,475,033.00	11.6%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,841,691.00	7,690,638.13	11,532,329.13	3,503,866.00	8,012,529.72	11,516,395.72	-0.1%
TOTAL, REVENUES			21,173,954.45	26,621,861.37	47,795,815.82	18,869,266.00	17,194,476.25	36,063,742.25	-24.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	288,555.00	1,987,429.02	2,275,984.02	446,573.00	2,187,334.00	2,633,907.00	15.7%
Certificated Pupil Support Salaries		1200	165,897.00	238,662.20	404,559.20	177,363.00	251,234.00	428,597.00	5.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,270,152.00	1,358,220.64	2,628,372.64	1,472,491.00	1,432,946.00	2,905,437.00	10.5%
Other Certificated Salaries		1900	66,105.00	750,851.26	816,956.26	111,523.00	836,451.23	947,974.23	16.0%
TOTAL, CERTIFICATED SALARIES			1,790,709.00	4,335,163.12	6,125,872.12	2,207,950.00	4,707,965.23	6,915,915.23	12.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,724.00	660,098.68	662,822.68	11,402.00	699,258.00	710,660.00	7.2%
Classified Support Salaries		2200	295,122.00	160,064.00	455,186.00	400,885.00	284,546.00	685,431.00	50.6%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Classified Supervisors' and Administrators' Salaries		2300	1,406,486.00	608,303.64	2,014,789.64	1,383,012.00	647,147.93	2,030,159.93	0.8%
Clerical, Technical and Office Salaries		2400	2,050,655.00	508,989.12	2,559,644.12	2,478,688.00	379,839.32	2,858,527.32	11.7%
Other Classified Salaries		2900	249,584.00	1,098,761.05	1,348,345.05	272,986.00	1,000,575.27	1,273,561.27	-5.5%
TOTAL, CLASSIFIED SALARIES			4,004,571.00	3,036,216.49	7,040,787.49	4,546,973.00	3,011,366.52	7,558,339.52	7.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	310,948.00	1,276,779.27	1,587,727.27	527,767.00	1,391,936.55	1,919,703.55	20.9%
PERS		3201-3202	974,308.00	678,688.40	1,652,996.40	1,064,592.00	749,341.14	1,813,933.14	9.7%
OASDI/Medicare/Alternative		3301-3302	92,479.00	106,789.97	199,268.97	98,290.00	117,868.23	216,158.23	8.5%
Health and Welfare Benefits		3401-3402	687,733.00	916,613.53	1,604,346.53	882,949.00	969,779.36	1,852,728.36	15.5%
Unemployment Insurance		3501-3502	26,654.00	35,107.92	61,761.92	33,797.00	37,012.23	70,809.23	14.6%
Workers' Compensation		3601-3602	254,238.00	325,030.30	579,268.30	270,347.00	300,243.77	570,590.77	-1.5%
OPEB, Allocated		3701-3702	126,159.00	240,466.93	366,625.93	78,261.00	334,802.00	413,063.00	12.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,472,519.00	3,579,476.32	6,051,995.32	2,956,003.00	3,900,983.28	6,856,986.28	13.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	154,987.96	154,987.96	0.00	105,330.00	105,330.00	-32.0%
Books and Other Reference Materials		4200	0.00	1,800.00	1,800.00	0.00	1,800.00	1,800.00	0.0%
Materials and Supplies		4300	348,952.57	480,545.50	829,498.07	277,359.00	449,040.00	726,399.00	-12.4%
Noncapitalized Equipment		4400	50,576.00	315,258.00	365,834.00	22,250.00	21,280.00	43,530.00	-88.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			399,528.57	952,591.46	1,352,120.03	299,609.00	577,450.00	877,059.00	-35.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,948,453.95	1,948,453.95	0.00	1,375,799.00	1,375,799.00	-29.4%
Travel and Conferences		5200	158,544.00	339,213.10	497,757.10	157,458.00	224,758.00	382,216.00	-23.2%
Dues and Memberships		5300	79,048.00	71,342.00	150,390.00	79,275.00	60,785.00	140,060.00	-6.9%
Insurance		5400 - 5450	90,842.00	3,192.00	94,034.00	89,650.00	2,582.00	92,232.00	-1.9%
Operations and Housekeeping Services		5500	398,985.00	2,082.00	401,067.00	355,198.00	1,100.00	357,298.00	-10.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	469,430.00	332,997.05	802,427.05	193,150.00	180,414.00	373,564.00	-53.4%
Transfers of Direct Costs		5710	(116,110.36)	116,110.36	0.00	(185,355.00)	185,355.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(13,343.00)	0.00	(13,343.00)	(13,651.00)	0.00	(13,651.00)	2.3%
Professional/Consulting Services and Operating Expenditures		5800	3,563,477.00	9,453,939.30	13,017,416.30	1,292,257.00	2,578,425.77	3,870,682.77	-70.3%
Communications		5900	86,333.00	90,808.03	177,141.03	86,100.00	52,595.00	138,695.00	-21.7%

Description			Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F	
					Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES												
CAPITAL OUTLAY												
Land				0.00		12,358,137.79		17,075,343.43	2,055,080.00	4,661,813.77	6,716,893.77	-60.7%
Land Improvements		6100			0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6170		0.00	23,889.00	23,889.00	23,889.00		0.00	20,000.00	20,000.00	-16.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6200		0.00	449,128.00	449,128.00	449,128.00		0.00	110,000.00	110,000.00	-75.5%
		6300		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Equipment		6400		59,997.00	508,297.00	568,294.00	568,294.00		6,000.00	5,000.00	11,000.00	-98.1%
Equipment Replacement		6500		0.00	16,602.00	16,602.00	16,602.00		0.00	8,272.00	8,272.00	-50.2%
Lease Assets		6600		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Subscription Assets		6700		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY				59,997.00	997,916.00	1,057,913.00	1,057,913.00		6,000.00	143,272.00	149,272.00	-85.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)												
Tuition												
Tuition for Instruction Under Interdistrict												
Attendance Agreements		7110		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
State Special Schools		7130		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments												
Payments to Districts or Charter Schools		7141		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Payments to County Offices		7142		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Payments to JPAs		7143		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues												
To Districts or Charter Schools		7211		0.00	1,153,743.19	1,153,743.19	1,153,743.19		0.00	392,087.00	392,087.00	-66.0%
To County Offices		7212		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
To JPAs		7213		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments												
To Districts or Charter Schools	6500	7221			0.00	0.00	0.00			0.00	0.00	0.0%
To County Offices	6500	7222			0.00	0.00	0.00			0.00	0.00	0.0%
To JPAs	6500	7223			0.00	0.00	0.00			0.00	0.00	0.0%
ROC/P Transfers of Apportionments												
To Districts or Charter Schools	6360	7221			0.00	0.00	0.00			0.00	0.00	0.0%
To County Offices	6360	7222			0.00	0.00	0.00			0.00	0.00	0.0%
To JPAs	6360	7223			0.00	0.00	0.00			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00		0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00		0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	5,682,370.00	(28,629,94)	5,653,740.06	5,030,265.00	0.00	5,030,265.00	-11.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,682,370.00	1,125,113.25	6,807,483.25	5,030,265.00	392,087.00	5,422,352.00	-20.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,815,157.37)	1,815,157.37	0.00	(1,297,937.00)	1,297,937.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(341,974.45)	0.00	(341,974.45)	(231,299.00)	0.00	(231,299.00)	-32.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,157,131.82)	1,815,157.37	(341,974.45)	(1,529,236.00)	1,297,937.00	(231,299.00)	-32.4%
TOTAL, EXPENDITURES			16,969,768.39	28,199,771.80	45,169,540.19	15,572,644.00	18,692,874.80	34,265,518.80	-24.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	199,851.00	0.00	199,851.00	110,000.00	0.00	110,000.00	-45.0%
(a) TOTAL, INTERFUND TRANSFERS IN			199,851.00	0.00	199,851.00	110,000.00	0.00	110,000.00	-45.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	42,180.00	0.00	42,180.00	7,500.00	0.00	7,500.00	-82.2%
To: Special Reserve Fund		7612	0.00	60,000.00	60,000.00	0.00	60,000.00	60,000.00	0.0%
To State School Building Fund/Courty School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	69,998.02	0.00	69,998.02	97,437.00	0.00	97,437.00	39.2%
Other Authorized Interfund Transfers Out		7619	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,112,178.02	60,000.00	1,172,178.02	1,104,937.00	60,000.00	1,164,937.00	-0.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,186,672.37)	1,186,672.37	0.00	(1,495,023.00)	1,495,023.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(10,715.84)	10,715.84	0.00	(50,731.00)	50,731.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,197,388.21)	1,197,388.21	0.00	(1,545,754.00)	1,545,754.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,109,715.23)	1,137,388.21	(972,327.02)	(2,540,691.00)	1,485,754.00	(1,054,937.00)	8.5%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	15,417,399.00	337,463.00	15,754,862.00	15,319,051.00	328,765.00	15,647,816.00	-0.7%
2) Federal Revenue		8100-8299	0.00	12,141,099.77	12,141,099.77	0.00	4,839,526.00	4,839,526.00	-60.1%
3) Other State Revenue		8300-8599	1,914,864.45	6,452,660.47	8,367,524.92	46,349.00	4,013,655.53	4,060,004.53	-51.5%
4) Other Local Revenue		8600-8799	3,841,691.00	7,690,638.13	11,532,329.13	3,503,866.00	8,012,529.72	11,516,395.72	-0.1%
5) TOTAL REVENUES			21,173,954.45	26,621,861.37	47,795,815.82	18,869,266.00	17,194,476.25	36,063,742.25	-24.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		498,544.57	7,930,716.45	8,429,261.02	692,510.00	7,237,208.77	7,929,718.77	-5.9%
2) Instruction - Related Services	2000-2999		4,157,337.00	9,796,547.36	13,953,884.36	2,328,299.00	6,738,987.76	9,067,286.76	-35.0%
3) Pupil Services	3000-3999		1,220,308.00	1,461,343.57	2,681,651.57	1,299,731.00	1,597,588.27	2,897,319.27	8.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	131,589.00	131,589.00	0.00	290,383.00	290,383.00	120.7%
6) Enterprise	6000-6999		92,848.00	0.00	92,848.00	110,060.00	0.00	110,060.00	18.5%
7) General Administration	7000-7999		3,918,240.65	5,964,590.17	9,882,830.82	4,824,747.00	1,435,542.00	6,260,289.00	-36.7%
8) Plant Services	8000-8999		1,400,120.17	1,788,872.00	3,188,992.17	1,287,032.00	1,001,078.00	2,288,110.00	-28.3%
9) Other Outgo	9000-9999	Except 7600-7699	5,682,370.00	1,125,113.25	6,807,483.25	5,030,265.00	392,087.00	5,422,352.00	-20.3%
10) TOTAL EXPENDITURES			16,969,768.39	28,199,771.80	45,169,540.19	15,572,644.00	18,692,874.80	34,265,518.80	-24.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,204,186.06	(1,577,910.43)	2,626,275.63	3,296,622.00	(1,498,398.55)	1,798,223.45	-31.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	199,851.00	0.00	199,851.00	110,000.00	0.00	110,000.00	-45.0%
b) Transfers Out		7600-7629	1,112,178.02	60,000.00	1,172,178.02	1,104,937.00	60,000.00	1,164,937.00	-0.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,197,388.21)	1,197,388.21	0.00	(1,545,754.00)	1,545,754.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(2,108,715.23)	1,137,388.21	(972,327.02)	(2,540,691.00)	1,485,754.00	(1,054,937.00)	8.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,094,470.83	(440,522.22)	1,653,948.61	755,931.00	(12,644.55)	743,286.45	-55.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,274,577.19	4,550,671.08	9,825,248.27	7,369,048.02	4,110,148.86	11,479,196.88	16.8%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,274,577.19	4,550,671.08	9,825,248.27	7,369,048.02	4,110,148.86	11,479,196.88	16.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,274,577.19	4,550,671.08	9,825,248.27	7,369,048.02	4,110,148.86	11,479,196.88	16.8%
2) Ending Balance, June 30 (E + F1s)			7,369,048.02	4,110,148.86	11,479,196.88	8,124,979.02	4,097,504.31	12,222,483.33	6.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,525.00	0.00	25,525.00	25,525.00	0.00	25,525.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	188,671.06	0.00	188,671.06	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,110,148.86	4,110,148.86	0.00	4,097,504.31	4,097,504.31	-0.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	5,753,132.37	0.00	5,753,132.37	6,905,621.37	0.00	6,905,621.37	20.0%
0006-BILL OUTS	0000	9780	12,889.00		12,889.00			0.00	
0014-EMPLOYEE OF THE YEAR	0000	9780	15,000.00		15,000.00			0.00	
0015-COUNTYWIDE EDUCATION INCENTIVE	0000	9780	398,714.00		398,714.00			0.00	
0101-FUTURE BOARD ACTION	0000	9780	359,060.00		359,060.00			0.00	
0240-COMMUNITY SCHOOLS	0000	9780	604,954.41		604,954.41			0.00	
0241-JUVENILE COURT SCHOOL	0000	9780	70,010.03		70,010.03			0.00	
0424-DISTRICT DATA PROCESSING	0000	9780	105,053.94		105,053.94			0.00	
0660-TUPE DISCRETIONARY FUNDS	0000	9780	7,037.00		7,037.00			0.00	
0704-EMPLOYEE EDUCATION INCENTIVES	0000	9780	96,711.00		96,711.00			0.00	
0822-TIP/CASC	0000	9780	385,309.66		385,309.66			0.00	
0830-COE LCAP OVERSIGHT	0000	9780	264,237.42		264,237.42			0.00	
0831-DIFFERENTIATED ASSISTANCE	0000	9780	2,373,254.91		2,373,254.91			0.00	
0911-CA CL SCH TCHR CREDENTIAL PROG	0000	9780	105,915.00		105,915.00			0.00	
COMPENSATED ABSENCES RESERVES	0000	9780	450,000.00		450,000.00			0.00	
FISCAL OVERSIGHT RESERVES	0000	9780	100,000.00		100,000.00			0.00	

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
BUSINESS DIVISION STAFFING RESERVES FROM VACANT POSITIONS	0000	9780	100,000.00		100,000.00			0.00	
TRANSPORTATION CONTRIBUTION RESERVES	0000	9780	300,000.00		300,000.00			0.00	
1400-EPA INSTRUCTIONAL SALARIES	1400	9780	4,986.00		4,986.00			0.00	
0006-BILL OUTS	0000	9780			0.00	69,305.00		69,305.00	
0015-COUNTYWIDE EDUCATION INCENTIVE	0000	9780			0.00	847,858.00		847,858.00	
0101-FUTURE BOARD ACTION	0000	9780			0.00	559,060.00		559,060.00	
0240-COMMUNITY SCHOOLS	0000	9780			0.00	398,151.41		398,151.41	
0241-JUVENILE COURT SCHOOL	0000	9780			0.00	(16,814.97)		(16,814.97)	
0424-DISTRICT DATA PROCESSING SUPPORT	0000	9780			0.00	105,053.94		105,053.94	
0660-TUPE DISCRETIONARY FUNDS	0000	9780			0.00	7,037.00		7,037.00	
0704-EMPLOYEE EDUCATION INCENTIVES	0000	9780			0.00	96,711.00		96,711.00	
0723-HOME TO SCHOOL TRANSPORTATION	0000	9780			0.00	(96,548.00)		(96,548.00)	
0822-TIP/CASC	0000	9780			0.00	474,432.66		474,432.66	
0830-COE LCAP OVERSIGHT	0000	9780			0.00	388,253.42		388,253.42	
0831-DIFFERENTIATED ASSISTANCE	0000	9780			0.00	2,212,220.91		2,212,220.91	
0911-CTC CREDENTIALING	0000	9780			0.00	105,915.00		105,915.00	
COMPENSATED ABSENCES RESERVES	0000	9780			0.00	450,000.00		450,000.00	
FISCAL OVERSIGHT RESERVES	0000	9780			0.00	100,000.00		100,000.00	
TRANSPORTATION CONTRIBUTION RESERVES	0000	9780			0.00	500,000.00		500,000.00	
ONE-TIME SOLAR EXPENSE	0000	9780			0.00	600,000.00		600,000.00	
BUSINESS DIVISION STAFFING RESERVES FROM VACANT POSITIONS	0000	9780			0.00	100,000.00		100,000.00	
EPA Salaries and Benefits	1400	9780			0.00	4,986.00		4,986.00	
e) Unassigned/Unappropriated			1,401,719.59	0.00	1,401,719.59	1,193,832.65	0.00	1,193,832.65	-14.8%
Reserve for Economic Uncertainties		9789							
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	0.00	.29
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	0.00	.29
5810	Other Restricted Federal	82,867.79	48,904.79
6266	Educator Effectiveness, FY 2021-22	273,130.00	273,130.00
6300	Lottery : Instructional Materials	2,481.17	2,481.17
6333	CA Community Schools Partnership Act - Coordination Grant	200,000.00	12,030.00
6500	Special Education	991,299.55	991,811.42
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	35,321.83	13,977.83
6536	Special Ed: Dispute Prevention and Dispute Resolution	600.00	600.00
6537	Special Ed: Learning Recovery Support	1,490.60	1,490.60
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	41,490.00	41,490.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	27,647.31	27,647.31
7311	Classified School Employee Professional Development Block Grant	19,115.00	19,115.00
7412	A-G Access/Success Grant	34,167.00	2,967.00
7413	A-G Learning Loss Mitigation Grant	34,165.00	2,875.00
7425	Expanded Learning Opportunities (ELO) Grant	10,668.31	10,668.31
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	5,079.48	5,079.48
7435	Learning Recovery Emergency Block Grant	122,382.00	122,382.00
7810	Other Restricted State	76,416.00	5,128.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	168,886.83	168,886.83
9010	Other Restricted Local	1,982,930.99	2,346,828.99
Total, Restricted Balance		4,110,148.86	4,097,504.31

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

28,612

County Office County Operations Grant ADA Standard Percentage Level:

2.00%

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

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

Fiscal Year	County Operations Grant Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals		
Third Prior Year (2020-21)	32,542.45	32,650.22	N/A	Met
Second Prior Year (2021-22)	31,785.03	29,585.11	6.92%	Not Met
First Prior Year (2022-23)	27,619.69	28,697.67	N/A	Met

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

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

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

Explanation:

(required if NOT met)

2021-22 ADA was overestimated based on Districts' ADA changes due to Covid-19

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

Explanation:

(required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

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

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

DATA ENTRY: All data are extracted or calculated.

Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)				
Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2020-21)	97.80	32.95	32,650.22	0.00
Second Prior Year (2021-22)	71.39	15.57	29,585.11	0.00
First Prior Year (2022-23)	55.00	14.14	28,697.67	0.00
Historical Average:	74.73	20.89	30,311.00	0.00
County Office's County Operated Programs ADA Standard:				
Budget Year (2023-24)				
(historical average plus 2%):	76.22	21.30	30,917.22	0.00
1st Subsequent Year (2024-25)				
(historical average plus 4%):	77.72	21.72	31,523.44	0.00
2nd Subsequent Year (2025-26)				
(historical average plus 6%):	79.21	22.14	32,129.66	0.00

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)				
Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2023-24)	55.00	14.14	28,611.63	0.00
1st Subsequent Year (2024-25)	55.00	14.14	28,611.63	0.00
2nd Subsequent Year (2025-26)	55.00	14.14	28,611.63	0.00
Status:	Met	Met	Met	Met

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

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

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

Explanation:

(required if NOT met)

2. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the county office's gap funding or its cost-of-living adjustment (COLA)¹ plus or minus one percent.

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

DATA ENTRY: Section I, enter applicable data for all fiscal years. Section I-a is completed by a county office funded at Target, and Section I-b is completed by a county office funded at Hold Harmless. Per AB 181, Chapter 52, Statutes of 2022, hold harmless COEs include a COLA add-on. Section I-b1, enter the projected County Operations Grant for all fiscal years and Section I-b2, enter the projected Alternative Education Grant for all fiscal years to calculate the add-on COLA amount. Section II, enter data in Step 2b1 for all fiscal years. Section III, all data are extracted or calculated. Section IV, enter data in Step 1a for the two subsequent fiscal years, Step 2b1 f or all fiscal years, and Step 2b3 for current year only. All other data are extracted or calculated.

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

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

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

Hold Harmless

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

Status: At Target

		Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
I. LCFF Funding					
a.	COE funded at Target LCFF				
a1.	County Operations Grant	6,910,045.00	7,343,081.00	7,632,376.00	7,883,425.00
a2.	Alternative Education Grant	1,103,300.00	1,183,303.00	1,119,769.00	1,156,609.00
b.	COE funded at Hold Harmless LCFF	N/A	N/A	N/A	N/A
b1.	County Operations Grant (informational only)	N/A	N/A	N/A	N/A
b2.	Alternative Education Grant (informational only)	N/A	N/A	N/A	N/A
c.	Charter Funded County Program				
c1.	LCFF Entitlement	10,122,756.00	10,379,408.00	10,014,478.00	10,310,445.00
d.	Total LCFF (Sum of a or b, and c)	18,136,101.00	18,905,792.00	18,766,623.00	19,350,479.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	28,697.67	28,611.63	28,611.63	28,611.63
b.	Prior Year ADA (Funded)		28,697.67	28,611.63	28,611.63
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		(86.04)	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-0.30%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a1 At Target or Section I-b1 Hold Harmless), prior year column	6,910,045.00	7,343,081.00	7,632,376.00
b1.	COLA percentage	6.4%	3.9%	3.3%
b2.	COLA amount (proxy for purposes of this criterion)	442,242.88	289,317.39	251,105.17
c.	Total Change (Step 2b2)	442,242.88	289,317.39	251,105.17
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	6.40%	3.94%	3.29%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	6.10%	3.94%	3.29%
b.	LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	38.84%	40.67%	40.74%
c.	Weighted Percent change (Step 3a x Step 3b)	2.37%	1.60%	1.34%

III. Alternative Education Grant

Step 1 - Change in Population

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	55.00	55.00	55.00
b.	Prior Year ADA (Funded)	55.00	55.00	55.00
c.	Difference (Step 1a minus Step 1b)	0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a2 At Target or Section I-b2 Hold Harmless), prior year column	1,103,300.00	1,183,303.00	1,119,769.00
b1.	COLA percentage (Section II-Step 2b1)	6.40%	3.94%	3.29%
b2.	COLA amount (proxy for purposes of this criterion)	70,611.20	46,622.14	36,840.40
c.	Total Change (Step 2b2)	70,611.20	46,622.14	36,840.40
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	6.40%	3.94%	3.29%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	6.40%	3.94%	3.29%
b.	LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	6.26%	5.97%	5.98%
c.	Weighted Percent change (Step 3a x Step 3b)	0.40%	0.24%	0.20%

IV. Charter Funded County Program

Step 1 - Change in Population

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a.	ADA (Funded) (Form A, line C3f)	0.00	0.00	0.00
b.	Prior Year ADA (Funded)	0.00	0.00	0.00
c.	Difference (Step 1a minus Step 1b)	0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-c1, prior year column)	10,122,756.00	10,379,408.00	10,014,478.00
b1.	COLA percentage			
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2c)	0.00%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-c1 divided by Section I-d)	54.90%	53.36%	53.28%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

V. Weighted Change

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. Total weighted percent change (Step 3c in sections II, III and IV)	2.77%	1.84%	1.54%
LCFF Revenue Standard (line V-a, plus/minus 1%):			
	1.77% to 3.77%	0.84% to 2.84%	0.54% to 2.54%

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

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

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

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected local property taxes (Form 01, Objects 8021 - 8089)	28,343,755.00	28,343,755.00	28,343,755.00	28,343,755.00
Excess Property Tax/Minimum State Aid Standard				
(Percent change over previous year, plus/minus 1%):	N/A	N/A	N/A	N/A

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

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

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	30,196,934.00	30,106,158.00	29,615,466.00	29,623,544.00
County Office's Projected Change in LCFF Revenue:		-0.30%	-1.63%	0.03%
Standard:		1.77% to 3.77%	0.84% to 2.84%	0.54% to 2.54%
Status:		Not Met	Not Met	Not Met

2D. Comparison of County Office LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation
(required if NOT met)

Property Taxes were projected at no growth. ADA was projected at no growth.

3. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. County Office's Change in Funding Level (Criterion 2C):	-0.30%	-1.63%	0.03%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-5.30% to 4.70%	-6.63% to 3.37%	-4.97% to 5.03%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000- 3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2022-23)	19,218,654.93		
Budget Year (2023-24)	21,331,241.03	10.99%	Not Met
1st Subsequent Year (2024-25)	22,008,094.75	3.17%	Met
2nd Subsequent Year (2025-26)	22,707,809.75	3.18%	Met

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

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

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

Explanation:
(required if NOT met)

The 23-24 fiscal year includes a 3% step increase for all classifications, as well as a 3% salary increase to all salary schedules. STRS & PERS rates have been increased based on the SSC dashboard.

4. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. County Office's Change in Funding Level (Criterion 2C):	-0.30%	-1.63%	0.03%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.30% to 9.70%	-11.63% to 8.37%	-9.97% to 10.03%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.30% to 4.70%	-6.63% to 3.37%	-4.97% to 5.03%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	12,141,099.77		
Budget Year (2023-24)	4,839,526.00	-60.14%	Yes
1st Subsequent Year (2024-25)	4,713,688.00	-2.60%	No
2nd Subsequent Year (2025-26)	4,821,795.00	2.29%	No

Explanation:
(required if Yes)

The budget year has been reduced to reflect Federal revenues budgeted in the 22-23. It does not reflect anticipated unearned revenue that will be booked during yearend close. Revenues have been reduced to reflect one-time COVID funding

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	8,367,524.92		
Budget Year (2023-24)	4,060,004.53	-51.48%	Yes
1st Subsequent Year (2024-25)	4,382,429.00	7.94%	Yes
2nd Subsequent Year (2025-26)	4,514,591.00	3.02%	No

Explanation:
(required if Yes)

State revenues have been reduced to reflect one-time Covid and other state grants

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	11,532,329.13		
Budget Year (2023-24)	11,516,395.72	-0.14%	No
1st Subsequent Year (2024-25)	11,620,242.00	0.90%	No
2nd Subsequent Year (2025-26)	11,023,800.00	2.61%	No

Explanation:
(required if Yes)

N/A

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

First Prior Year (2022-23)	1,352,120.03		
Budget Year (2023-24)	877,059.00	-35.13%	Yes
1st Subsequent Year (2024-25)	823,894.00	-6.06%	No
2nd Subsequent Year (2025-26)	846,566.00	2.75%	No

Explanation:

(required if Yes)

Books and supplies were reduced to reflect carry over and one-time expenditures

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

First Prior Year (2022-23)	17,075,343.43		
Budget Year (2023-24)	6,716,893.77	-60.66%	Yes
1st Subsequent Year (2024-25)	6,641,173.00	-1.13%	No
2nd Subsequent Year (2025-26)	6,777,578.00	2.05%	No

Explanation:

"(required if Yes)"

SERVICES AND OPERATING EXPENDITURES WERE REDUCED IN 2023-24 FOR CARRY-OVER AND ONE-TIME GRANTS

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2022-23)	32,040,953.82		
Budget Year (2023-24)	20,415,926.25	-36.28%	Not Met
1st Subsequent Year (2024-25)	20,716,359.00	1.47%	Met
2nd Subsequent Year (2025-26)	21,260,195.00	2.63%	Met

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

First Prior Year (2022-23)	18,427,463.46		
Budget Year (2023-24)	7,593,952.77	-58.79%	Not Met
1st Subsequent Year (2024-25)	7,465,067.00	-1.70%	Met
2nd Subsequent Year (2025-26)	7,624,144.00	2.13%	Met

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

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

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4B above and will also display in the explanation box below.

Explanation:

Federal Revenue

(linked from 4B

if NOT met)

The budget year has been reduced to reflect Federal revenues budgeted in the 22-23. It does not reflect anticipated unearned revenue that will be booked during yearend close. Revenues have been reduced to reflect one-time COVID funding

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

State revenues have been reduced to reflect one-time Covid and other state grants

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

N/A

- 1b. STANDARD NOT MET - Projected total operating expenditures changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4B above and will also display in explanation box below.

Explanation:
Books and Supplies
(linked from 4B
if NOT met)

Books and supplies were reduced to reflect carry over and one-time expenditures

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

SERVICES AND OPERATING EXPENDITURES WERE REDUCED IN 2023-24 FOR CARRY-OVER AND ONE-TIME GRANTS

5. **CRITERION: Facilities Maintenance**

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

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

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

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

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	16,677,581.00	500,327.43	663,072.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

<input type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Other (explanation must be provided)

6. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,341,550.33	1,303,823.47	1,761,719.59
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,341,550.33	1,303,823.47	1,761,719.59
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	31,328,747.59	33,552,071.41	46,341,718.21
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	18,384,046.74	21,831,077.22	23,795,945.82
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	49,712,794.33	55,383,148.63	70,137,664.03
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	2.70%	2.40%	2.50%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	0.90%	0.80%	0.80%

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	1,954,660.35	16,604,065.92	N/A	Met
Second Prior Year (2021-22)	255,619.87	17,972,063.28	N/A	Met
First Prior Year (2022-23)	2,094,470.83	18,081,946.41	N/A	Met
Budget Year (2023-24) (Information only)	755,931.00	16,677,581.00		

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

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

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

Explanation:

(required if NOT met)

7. CRITERION: Fund Balance

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

Percentage Level ¹	County Office Total Expenditures and Other Financing Uses ²	
1.7%	0	to \$7,072,999
1.3%	\$7,073,000	to \$17,684,999
1.0%	\$17,685,000	to \$79,581,000
0.7%	\$79,581,001	and over

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

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

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

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

35,430,455.80

County Office's Fund Balance Standard Percentage Level:

1.00%

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

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

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

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

Yes

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

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

San Luis Obispo County

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
20,657,398.49	20,657,398.49	20,657,398.49

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

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2020-21)	8,731,976.08	3,064,296.97	64.9%	Not Met
Second Prior Year (2021-22)	5,378,013.90	5,018,957.32	6.7%	Not Met
First Prior Year (2022-23)	5,795,238.88	5,274,577.19	9.0%	Not Met
Budget Year (2023-24) (Information only)	7,369,048.02			

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

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

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

- 1a. STANDARD NOT MET - Unrestricted county school service fund beginning balance was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

Explanation:
(required if NOT met)

2020-21: SALARY AND BENEFIT EXPENDITURES WERE HIGHER; TRANSFERS OUT WERE HIGHER 2021-22: SALARY AND BENEFIT EXPENDITURES WERE HIGHER 2022-23: SALARY AND BENEFIT EXPENDITURES WERE HIGHER; TRANSFERS OUT WERE HIGHER

8. CRITERION: Reserves

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

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$80,000 (greater of)	0	to \$7,072,999
4% or \$354,000 (greater of)	\$7,073,000	to \$17,684,999
3% or \$707,000 (greater of)	\$17,685,000	to \$79,581,000
2% or \$2,387,000 (greater of)	\$79,581,001	and over

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	35,430,455.80	35,740,175.75	36,314,078.75
County Office's Reserve Standard Percentage Level:	3.00%	3.00%	3.00%

8A. Calculating the County Office's Reserve Standard

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	35,430,455.80	35,740,175.75	36,314,078.75
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	20,657,398.49	20,657,398.49	20,657,398.49
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	35,430,455.80	35,740,175.75	36,314,078.75
4. Reserve Standard Percentage Level	3.00%	3.00%	3.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,062,913.67	1,072,205.27	1,089,422.36
6. Reserve Standard - by Amount (From percentage level chart above)	707,000.00	707,000.00	707,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,062,913.67	1,072,205.27	1,089,422.36

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,193,832.65	1,072,175.08	1,093,427.42
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	360,000.00	360,000.00	360,000.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	1,553,832.65	1,432,175.08	1,453,427.42
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	4.39%	4.01%	4.00%
County Office's Reserve Standard (Section 8A, Line 7):	1,062,913.67	1,072,205.27	1,089,422.36
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

N/A

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

N/A

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

N/A

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

N/A

S4. Contingent Revenues

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

No

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

N/A

S5. Contributions

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

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

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

County Office's Contributions and Transfers Standard:

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

5SA. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2022-23)	(1,186,672.37)			
Budget Year (2023-24)	(1,495,023.00)	308,350.63	26.0%	Not Met
1st Subsequent Year (2024-25)	(1,115,775.00)	(379,248.00)	(25.4%)	Not Met
2nd Subsequent Year (2025-26)	(1,115,775.00)	0.00	0.0%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2022-23)	199,851.00			
Budget Year (2023-24)	110,000.00	(89,851.00)	(45.0%)	Not Met
1st Subsequent Year (2024-25)	110,000.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	110,000.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2022-23)	1,172,178.02			
Budget Year (2023-24)	1,164,937.00	(7,241.02)	(.6%)	Met
1st Subsequent Year (2024-25)	1,164,937.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	1,164,937.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

5SB. Status of the County Office's Projected Contributions, Transfers, and Capital Projects

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

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

Explanation:
(required if NOT met)

CONTRIBUTIONS WERE REDUCED IN SUBSEQUENT YEARS BY \$500,000 FOR RETENTION AND RECRUITMENT EXPENDITURES

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

Explanation:

(required if NOT met)

TRANSFERS INTO THE GENERAL FUND 01 WERE REDUCED TO REFLECT PRIOR YEAR OPEB COSTS NOT RECOVERED

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

Explanation:

(required if NOT met)

N/A

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

Project Information:

(required if YES)

N/A

S6. Long-term Commitments

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

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

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

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

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2023
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		BASED ON STAFFING FUNDING SOURCES		450,000

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

TOTAL:				450,000

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(required if Yes to increase
in total annual payments)

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

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

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

No

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

Explanation:

(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

No

2. For the county office's OPEB:

a. Are they lifetime benefits?

Yes

b. Do benefits continue past age 65?

Yes

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

LIFETIME HEALTH BENEFITS AT LOWEST COST PLAN ARE PROVIDED AT NO COST TO A SELECT GROUP OF RETIREES. THE DIFFERENCE BETWEEN THE COST OF "PAY-AS-YOU-GO" AND THE OPEB AMOUNT CONTRIBUTED FROM OBJECT 37XX WILL BE TRANSFERRED INTO FUND 01 FROM FUND 20 AT YEAR-END CLOSE.

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

Pay-as-you-go

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

Self-Insurance Fund

Government Fund

20

4. OPEB Liabilities

a. Total OPEB liability

7,486,281.00

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

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

7,486,281.00

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

Actuarial

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

Jun 30, 2022

5. OPEB Contributions

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

Method

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

d. Number of retirees receiving OPEB benefits

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

550,002.00	542,635.00	536,612.00
430,475.00	430,475.00	430,475.00
550,002.00	542,635.00	536,612.00
50.00	50.00	50.00

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

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

1	Does your county office operate any self-insurance programs such as workers' "compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)"	<div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div>						
2	Describe each self-insurance program operated by the county office, including details for each such as level of risk retained, funding approach, basis for the valuation (county office's estimate or actuarial valuation), and date of the valuation:	<div style="border: 1px solid black; padding: 5px; min-height: 100px;">N/A</div>						
3.	Self-Insurance Liabilities							
	a. Accrued liability for self-insurance programs	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>						
	b. Unfunded liability for self-insurance programs	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>						
4.	Self-Insurance Contributions							
		<table border="0" style="width: 100%;"> <tr> <td style="text-align: center;">Budget Year</td> <td style="text-align: center;">1st Subsequent Year</td> <td style="text-align: center;">2nd Subsequent Year</td> </tr> <tr> <td style="text-align: center;">(2023-24)</td> <td style="text-align: center;">(2024-25)</td> <td style="text-align: center;">(2025-26)</td> </tr> </table>	Budget Year	1st Subsequent Year	2nd Subsequent Year	(2023-24)	(2024-25)	(2025-26)
Budget Year	1st Subsequent Year	2nd Subsequent Year						
(2023-24)	(2024-25)	(2025-26)						
	a. Required contribution (funding) for self-insurance programs	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; height: 20px;"></td> <td style="width: 33%; height: 20px;"></td> <td style="width: 33%; height: 20px;"></td> </tr> </table>						
	b. Amount contributed (funded) for self-insurance programs	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; height: 20px;"></td> <td style="width: 33%; height: 20px;"></td> <td style="width: 33%; height: 20px;"></td> </tr> </table>						

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	38,10	36,81	36,81	36,81

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

6. Amount included for any tentative salary schedule increases

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

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

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

Yes	Yes	Yes

Certificated (Non-management) Prior Year Settlements

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

No		

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
3.0%	3.0%	3.0%

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

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
No	No	No
No	No	No

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of County Office's Labor Agreements - Classified (Non-management) Employees

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	89	92	92	92

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

6. Amount included for any tentative salary schedule increases

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

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

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

Yes

Yes

Yes

Classified (Non-management) Prior Year Settlements

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

No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

Yes	Yes	Yes
3.0%	3.0%	3.0%

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

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

No	No	No
No	No	No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of County Office's Labor Agreements - Management/Supervisor/Confidential Employees

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	49.5	53.1	53.1	53.1

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes

Negotiations Not Settled

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
3.0%	3.0%	3.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
No	No	No

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 15, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

A1. Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?

No

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

No

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

Yes

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

No

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

No

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

Yes

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

No

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

No

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

Comments:
(optional)

A3-ADA PROJECTIONS HAVE DECLINED SLIGHTLY BASED ON DISTRICT PROJECTIONS ; A6-LIFETIME HEALTH BENEFITS OFFERED AT LOWEST COST PLAN ARE OFFERED TO A SELECT GROUP OF RETIREES.

End of County Office Budget Criteria and Standards Review

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,557,412.82	8,343,717.72	-2.5%
3) Other State Revenue		8300-8599	14,938,533.00	12,313,680.77	-17.6%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			23,495,945.82	20,657,398.49	-12.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	23,795,945.82	20,657,398.49	-13.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			23,795,945.82	20,657,398.49	-13.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(300,000.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(300,000.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	306,117.05	6,117.05	-98.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			306,117.05	6,117.05	-98.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			306,117.05	6,117.05	-98.0%
2) Ending Balance, June 30 (E + F1e)			6,117.05	6,117.05	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	.05	.05	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,117.00	6,117.00	0.0%
FUND 10 SELPA PASS-THRU EXPENDITURES	0000	9780	6,117.00		
FUND 10 SELPA PASS-THRU EXPENDITURES	0000	9780		6,117.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,206,033.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	1,506,149.87		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,712,183.72		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (G10 + H2) - (I6 + J2)			4,712,183.72		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	8,557,412.82	8,343,717.72	-2.5%
TOTAL, FEDERAL REVENUE			8,557,412.82	8,343,717.72	-2.5%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	12,958,579.00	12,313,680.77	-5.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,979,954.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			14,938,533.00	12,313,680.77	-17.6%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			23,495,945.82	20,657,398.49	-12.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	10,537,306.02	8,343,717.72	20.8%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	13,258,579.00	12,313,680.77	-7.1%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			23,795,945.82	20,657,398.49	-13.2%
TOTAL, EXPENDITURES			23,795,945.82	20,657,398.49	-13.2%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,557,412.82	8,343,717.72	-2.5%
3) Other State Revenue		8300-8599	14,938,533.00	12,313,680.77	-17.6%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			23,495,945.82	20,657,398.49	-12.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	23,795,945.82	20,657,398.49	-13.2%
10) TOTAL, EXPENDITURES			23,795,945.82	20,657,398.49	-13.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(300,000.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(300,000.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	306,117.05	6,117.05	-98.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			306,117.05	6,117.05	-98.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			306,117.05	6,117.05	-98.0%
2) Ending Balance, June 30 (E + F1e)			6,117.05	6,117.05	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	.05	.05	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,117.00	6,117.00	0.0%
FUND 10 SELPA PASS-THRU EXPENDITURES	0000	9780	6,117.00		
FUND 10 SELPA PASS-THRU EXPENDITURES	0000	9780		6,117.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
3308	Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants	.05	.05
Total, Restricted Balance		.05	.05

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	322,608.63	255,334.63	-20.9%
3) Other State Revenue		8300-8599	2,088,075.20	1,125,705.37	-46.1%
4) Other Local Revenue		8600-8799	2,053,274.89	262,115.00	-87.2%
5) TOTAL, REVENUES			4,463,958.72	1,643,155.00	-63.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	520,174.00	392,967.00	-24.5%
2) Classified Salaries		2000-2999	456,645.00	479,343.00	5.0%
3) Employee Benefits		3000-3999	501,838.00	490,678.00	-2.2%
4) Books and Supplies		4000-4999	181,672.00	64,345.00	-64.6%
5) Services and Other Operating Expenditures		5000-5999	2,822,645.39	1,348,438.00	-52.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	338,379.45	227,935.00	-32.6%
9) TOTAL, EXPENDITURES			4,821,353.84	3,003,706.00	-37.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(357,395.12)	(1,360,551.00)	280.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	42,180.00	7,500.00	-82.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			42,180.00	7,500.00	-82.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(315,215.12)	(1,353,051.00)	329.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,290,825.18	1,975,610.06	-13.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,290,825.18	1,975,610.06	-13.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,290,825.18	1,975,610.06	-13.8%
2) Ending Balance, June 30 (E + F1e)			1,975,610.06	622,559.06	-68.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,516,659.74	362,162.74	-76.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	458,950.32	260,396.32	-43.3%
FUND 12-CHILD DEVELOPMENT PROGRAM CONTINGENCIES	0000	9780	458,950.32		
FUND 12 CHILD DEVELOPMENT PROGRAM CONTINGENCIES	0000	9780		260,396.32	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,520,228.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,520,228.98		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	(72.77)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			(72.77)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,520,301.75		
FEDERAL REVENUE					
Child Nutrition Programs		8220	19,648.00	17,143.00	-12.7%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	302,960.63	238,191.63	-21.4%
TOTAL, FEDERAL REVENUE			322,608.63	255,334.63	-20.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,300.00	1,226.00	-5.7%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,196,273.00	906,217.00	-24.2%
All Other State Revenue	All Other	8590	890,502.20	218,262.37	-75.5%
TOTAL, OTHER STATE REVENUE			2,088,075.20	1,125,705.37	-46.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	23,333.00	20,000.00	-14.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	84,630.15	0.00	-100.0%
All Other Fees and Contracts		8689	1,692,104.00	192,104.00	-88.6%
Other Local Revenue					
All Other Local Revenue		8699	273,207.74	50,011.00	-81.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,053,274.89	262,115.00	-87.2%
TOTAL, REVENUES			4,463,958.72	1,643,155.00	-63.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	290,198.00	297,431.00	2.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	204,107.00	84,005.00	-50.4%
Other Certificated Salaries		1900	25,869.00	10,671.00	-58.7%
TOTAL, CERTIFICATED SALARIES			520,174.00	392,967.00	-24.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	123,164.00	128,946.00	4.7%
Classified Support Salaries		2200	97,397.00	110,112.00	13.1%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	141,702.00	156,882.00	10.7%
Clerical, Technical and Office Salaries		2400	94,382.00	83,403.00	-11.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			456,645.00	479,343.00	5.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	110,976.00	121,871.00	9.8%
PERS		3201-3202	148,799.00	129,424.00	-13.0%
OASDI/Medicare/Alternative		3301-3302	14,300.00	12,649.00	-11.5%
Health and Welfare Benefits		3401-3402	164,613.00	171,004.00	3.9%
Unemployment Insurance		3501-3502	4,646.00	4,360.00	-6.2%
Workers' Compensation		3601-3602	42,787.00	34,896.00	-18.4%
OPEB, Allocated		3701-3702	15,717.00	16,474.00	4.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			501,838.00	490,678.00	-2.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	144,455.00	50,045.00	-65.4%
Noncapitalized Equipment		4400	26,417.00	3,500.00	-86.8%
Food		4700	10,800.00	10,800.00	0.0%
TOTAL, BOOKS AND SUPPLIES			181,672.00	64,345.00	-64.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	464,782.00	247,180.00	-46.8%
Travel and Conferences		5200	40,472.00	18,300.00	-54.8%
Dues and Memberships		5300	6,741.00	3,858.00	-42.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	33,550.00	33,550.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,534.00	16,875.00	-17.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	13,343.00	13,651.00	2.3%
Professional/Consulting Services and Operating Expenditures		5800	2,233,052.39	1,006,384.00	-54.9%
Communications		5900	10,171.00	8,640.00	-15.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,822,645.39	1,348,438.00	-52.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	338,379.45	227,935.00	-32.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			338,379.45	227,935.00	-32.6%
TOTAL, EXPENDITURES			4,821,353.84	3,003,706.00	-37.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	42,180.00	7,500.00	-82.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			42,180.00	7,500.00	-82.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			42,180.00	7,500.00	-82.2%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	322,608.63	255,334.63	-20.9%
3) Other State Revenue		8300-8599	2,088,075.20	1,125,705.37	-46.1%
4) Other Local Revenue		8600-8799	2,053,274.89	262,115.00	-87.2%
5) TOTAL, REVENUES			4,463,958.72	1,643,155.00	-63.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		26,356.00	26,685.00	1.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		4,250,661.39	2,527,095.00	-40.5%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		338,379.45	227,935.00	-32.6%
8) Plant Services	8000-8999		205,957.00	221,991.00	7.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,821,353.84	3,003,706.00	-37.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(357,395.12)	(1,360,551.00)	280.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	42,180.00	7,500.00	-82.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			42,180.00	7,500.00	-82.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(315,215.12)	(1,353,051.00)	329.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,290,825.18	1,975,610.06	-13.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,290,825.18	1,975,610.06	-13.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,290,825.18	1,975,610.06	-13.8%
2) Ending Balance, June 30 (E + F1e)			1,975,610.06	622,559.06	-68.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,516,659.74	362,162.74	-76.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	458,950.32	260,396.32	-43.3%
FUND 12-CHILD DEVELOPMENT PROGRAM CONTINGENCIES	0000	9780	458,950.32		
FUND 12 CHILD DEVELOPMENT PROGRAM CONTINGENCIES	0000	9780		260,396.32	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5059	Child Development: ARP California State Preschool Program One- time Stipend	39,121.00	18,125.00
5810	Other Restricted Federal	815,852.00	0.00
6057	Child Dev : Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	346,347.00	321,387.00
9010	Other Restricted Local	315,339.74	22,650.74
Total, Restricted Balance		1,516,659.74	362,162.74

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	53,488.45	18,200.00	-66.0%
3) Other State Revenue		8300-8599	3,865.00	4,200.00	8.7%
4) Other Local Revenue		8600-8799	1,830.98	0.00	-100.0%
5) TOTAL, REVENUES			59,184.43	22,400.00	-62.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	13,180.00	11,711.00	-11.1%
2) Classified Salaries		2000-2999	25,657.00	26,101.00	1.7%
3) Employee Benefits		3000-3999	18,566.00	19,161.00	3.2%
4) Books and Supplies		4000-4999	64,384.45	56,000.00	-13.0%
5) Services and Other Operating Expenditures		5000-5999	3,800.00	3,500.00	-7.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,595.00	3,364.00	-6.4%
9) TOTAL, EXPENDITURES			129,182.45	119,837.00	-7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(69,998.02)	(97,437.00)	39.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	69,998.02	97,437.00	39.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			69,998.02	97,437.00	39.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	613.00	613.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			613.00	613.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			613.00	613.00	0.0%
2) Ending Balance, June 30 (E + F1e)			613.00	613.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	614.00	614.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1.00)	(1.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(69,281.91)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(69,281.91)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,719.15		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,719.15		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(71,001.06)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	53,488.45	18,200.00	-66.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			53,488.45	18,200.00	-66.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,865.00	4,200.00	8.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,865.00	4,200.00	8.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(102.38)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,933.36	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,830.98	0.00	-100.0%
TOTAL, REVENUES			59,184.43	22,400.00	-62.2%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	13,180.00	11,711.00	-11.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			13,180.00	11,711.00	-11.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	25,657.00	26,101.00	1.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			25,657.00	26,101.00	1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,488.00	2,237.00	-10.1%
PERS		3201-3202	6,340.00	7,047.00	11.2%
OASDI/Medicare/Alternative		3301-3302	556.00	548.00	-1.4%
Health and Welfare Benefits		3401-3402	6,480.00	6,689.00	3.2%
Unemployment Insurance		3501-3502	188.00	190.00	1.1%
Workers' Compensation		3601-3602	1,757.00	1,512.00	-13.9%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	757.00	938.00	23.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,566.00	19,161.00	3.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,000.00	6,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	58,384.45	50,000.00	-14.4%
TOTAL, BOOKS AND SUPPLIES			64,384.45	56,000.00	-13.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,000.00	1,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,800.00	2,500.00	-10.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,800.00	3,500.00	-7.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	3,595.00	3,364.00	-6.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,595.00	3,364.00	-6.4%
TOTAL, EXPENDITURES			129,182.45	119,837.00	-7.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	69,998.02	97,437.00	39.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			69,998.02	97,437.00	39.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			69,998.02	97,437.00	39.2%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	53,488.45	18,200.00	-66.0%
3) Other State Revenue		8300-8599	3,865.00	4,200.00	8.7%
4) Other Local Revenue		8600-8799	1,830.98	0.00	-100.0%
5) TOTAL, REVENUES			59,184.43	22,400.00	-62.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupli Services	3000-3999		122,871.45	115,473.00	-6.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,716.00	0.00	-100.0%
7) General Administration	7000-7999		3,595.00	3,364.00	-6.4%
8) Plant Services	8000-8999		1,000.00	1,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			129,182.45	119,837.00	-7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(69,998.02)	(97,437.00)	39.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	69,998.02	97,437.00	39.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			69,998.02	97,437.00	39.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	613.00	613.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			613.00	613.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			613.00	613.00	0.0%
2) Ending Balance, June 30 (E + F1e)			613.00	613.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	614.00	614.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		0700	(1.00)	(1.00)	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5810	Other Restricted Federal	614.00	614.00
Total, Restricted Balance		614.00	614.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(.01)	(.01)	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(.01)	(.01)	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(.01)	(.01)	0.0%
2) Ending Balance, June 30 (E + F1e)			(.01)	(.01)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.01)	(.01)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(.01)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(.01)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(.01)		
FEDERAL REVENUE					
Forest Reserve Funds		8260	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(.01)	(.01)	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(.01)	(.01)	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(.01)	(.01)	0.0%
2) Ending Balance, June 30 (E + F1e)			(.01)	(.01)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9700	(.01)	(.01)	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	0.00	-100.0%
5) TOTAL, REVENUES			2,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	405,950.42	407,950.42	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			405,950.42	407,950.42	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			405,950.42	407,950.42	0.5%
2) Ending Balance, June 30 (E + F1e)			407,950.42	407,950.42	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	47,950.42	47,950.42	0.0%
RESERVED FOR COUNTYWIDE DATA PROCESSING UPGRADES	0000	9780	47,950.42		
RESERVED FOR COUNTYWIDE DATA PROCESSING UPGRADES	0000	9780		47,950.42	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	360,000.00	360,000.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	423,894.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			423,894.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (G10 + H2) - (I6 + J2)			423,894.50		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	0.00	-100.0%
TOTAL, REVENUES			2,000.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	0.00	-100.0%
5) TOTAL, REVENUES			2,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	405,950.42	407,950.42	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			405,950.42	407,950.42	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			405,950.42	407,950.42	0.5%
2) Ending Balance, June 30 (E + F1e)			407,950.42	407,950.42	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	47,950.42	47,950.42	0.0%
RESERVED FOR COUNTYWIDE DATA PROCESSING UPGRADES	0000	9780	47,950.42		
RESERVED FOR COUNTYWIDE DATA PROCESSING UPGRADES	0000	9780		47,950.42	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	360,000.00	360,000.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	15,000.00	87.5%
5) TOTAL, REVENUES			8,000.00	15,000.00	87.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,000.00	15,000.00	87.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	600,000.00	600,000.00	0.0%
b) Transfers Out		7600-7629	199,851.00	110,000.00	-45.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			400,149.00	490,000.00	22.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			408,149.00	505,000.00	23.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,692,098.35	2,100,247.35	24.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,692,098.35	2,100,247.35	24.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,692,098.35	2,100,247.35	24.1%
2) Ending Balance, June 30 (E + F1e)			2,100,247.35	2,605,247.35	24.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,100,247.35	2,605,247.35	24.0%
FUND 20 OPEB "PAY AS YOU GO" EXPENDITURES	0000	9780	2,100,247.35		
FUND 20 OPEB "PAY-AS-YOU-GO" EXPENDITURES	0000	9780		2,605,247.35	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	2,253,068.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	13,688.96		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,266,755.52		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			2,266,755.52		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	8,000.00	15,000.00	87.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,000.00	15,000.00	87.5%
TOTAL, REVENUES			8,000.00	15,000.00	87.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	600,000.00	600,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			600,000.00	600,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	199,851.00	110,000.00	-45.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			199,851.00	110,000.00	-45.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			400,149.00	490,000.00	22.5%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	15,000.00	87.5%
5) TOTAL, REVENUES			8,000.00	15,000.00	87.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,000.00	15,000.00	87.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	600,000.00	600,000.00	0.0%
b) Transfers Out		7600-7629	199,851.00	110,000.00	-45.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			400,149.00	490,000.00	22.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			408,149.00	505,000.00	23.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,692,098.35	2,100,247.35	24.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,692,098.35	2,100,247.35	24.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,692,098.35	2,100,247.35	24.1%
2) Ending Balance, June 30 (E + F1e)			2,100,247.35	2,605,247.35	24.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,100,247.35	2,605,247.35	24.0%
FUND 20 OPEB "PAY AS YOU GO" EXPENDITURES	0000	9780	2,100,247.35		
FUND 20 OPEB "PAY-AS-YOU-GO" EXPENDITURES	0000	9780		2,605,247.35	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	69,600.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			69,600.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	69,600.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			69,600.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	69,874.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			69,874.69		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			69,874.69		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	69,600.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			69,600.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			69,600.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	69,600.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			69,600.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			69,600.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	69,600.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			69,600.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		69,600.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			69,600.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8960-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		0700	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	1,000.00	New
5) TOTAL, REVENUES			0.00	1,000.00	New
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	17,900.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,900.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,900.00)	1,000.00	-105.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	460,000.00	460,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			460,000.00	460,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			442,100.00	461,000.00	4.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	112,769.78	554,869.78	392.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			112,769.78	554,869.78	392.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			112,769.78	554,869.78	392.0%
2) Ending Balance, June 30 (E + F1e)			554,869.78	1,015,869.78	83.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	554,869.78	1,015,869.78	83.1%
FUND 40 CAPITAL FACILITY PROJECTS	0000	9780	554,869.78		
FUND 40 CAPITAL FACILITY PROJECTS	0000	9780		1,015,869.78	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	499,804.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			499,804.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			499,804.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	1,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	1,000.00	New
TOTAL, REVENUES			0.00	1,000.00	New
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	17,900.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			17,900.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7436	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			17,900.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	460,000.00	460,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			460,000.00	460,000.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + d + e)			460,000.00	460,000.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	1,000.00	New
5) TOTAL, REVENUES			0.00	1,000.00	New
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		17,900.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			17,900.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(17,900.00)	1,000.00	-105.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	460,000.00	460,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		0900-0999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			460,000.00	460,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			442,100.00	461,000.00	4.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	112,769.78	554,869.78	392.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			112,769.78	554,869.78	392.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			112,769.78	554,869.78	392.0%
2) Ending Balance, June 30 (E + F1e)			554,869.78	1,015,869.78	83.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	554,869.78	1,015,869.78	83.1%
FUND 40 CAPITAL FACILITY PROJECTS	0000	9780	554,869.78		
FUND 40 CAPITAL FACILITY PROJECTS	0000	9780		1,015,869.78	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	14.18	15.00	15.00	14.18	15.00	15.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	44.30	40.00	40.00	44.30	40.00	40.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	58.48	55.00	55.00	58.48	55.00	55.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	13.12	13.12	13.12	13.12	13.12	13.12
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.02	1.02	1.02	1.02	1.02	1.02
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund(Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	14.14	14.14	14.14	14.14	14.14	14.14
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	72.62	69.14	69.14	72.62	69.14	69.14
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	29,875.19	28,697.67	28,697.67	30,042.00	28,611.63	28,611.63
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:										
A. BEGINNING CASH	JUNE		16,521,029.00	11,547,360.00	11,429,440.00	12,592,389.00	18,438,251.00	17,520,143.00	18,709,287.00	13,438,901.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		216,865.00	89,054.00	180,134.00	63,096.00	296,349.00	193,396.00	192,872.00	161,107.00
Property Taxes	8020-8079		274,840.00	1,779,645.00	2,936,597.00	7,263,607.00	1,473,717.00	4,025,605.00	1,543,779.00	5,314,910.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	(11.00)	(2,415,228.00)	(4,936,430.00)	0.00
Federal Revenue	8100-8299		1,764,031.00	141,870.00	177,304.00	(1,303,345.00)	540,784.00	130,022.00	353,797.00	180,406.00
Other State Revenue	8300-8599		929,995.00	119,238.00	41,159.00	604,148.00	(240,871.00)	124,977.00	346,996.00	131,821.00
Other Local Revenue	8600-8799		30,880.00	90,790.00	201,204.00	802,425.00	641,596.00	1,189,367.00	681,484.00	523,291.00
Interfund Transfers In	8910-8929		0.00	50,104.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			3,216,611.00	2,270,701.00	3,536,398.00	7,429,931.00	2,711,564.00	3,248,139.00	(1,817,502.00)	6,311,535.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		614,031.00	537,245.00	655,926.00	238,061.00	1,056,712.00	462,805.00	846,181.00	662,166.00
Classified Salaries	2000-2999		684,596.00	665,901.00	694,431.00	678,775.00	666,942.00	676,854.00	704,024.00	699,345.52
Employee Benefits	3000-3999		456,869.00	444,472.00	618,636.00	295,236.00	689,239.00	524,265.00	621,249.00	601,179.00
Books and Supplies	4000-4999		24,897.00	34,880.00	62,458.00	48,703.00	64,043.00	58,786.00	77,469.00	83,820.00
Services	5000-5999		225,879.00	222,214.00	313,059.00	263,778.00	303,336.00	304,526.00	369,144.00	428,026.00
Capital Outlay	6000-6599		8,493.00	8,586.00	1,266.00	20,037.00	3,193.00	26,452.00	12,148.00	3,045.00
Other Outgo	7000-7499		36,975.00	(24,677.00)	27,673.00	39,479.00	846,207.00	5,307.00	794,129.00	1,791,954.00
Interfund Transfers Out	7600-7629		28,540.00	0.00	0.00	0.00	0.00	0.00	28,540.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			2,080,280.00	1,888,621.00	2,373,449.00	1,584,069.00	3,629,672.00	2,058,995.00	3,452,884.00	4,269,535.52
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610		6,110,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00	439,409.00
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	6,110,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00	439,409.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(6,110,000.00)	(500,000.00)	0.00	0.00	0.00	0.00	0.00	(439,409.00)
E. NET INCREASE/DECREASE (B - C + D)			(4,973,669.00)	(117,920.00)	1,162,949.00	5,845,862.00	(918,108.00)	1,189,144.00	(5,270,386.00)	1,602,590.48
F. ENDING CASH (A + E)			11,547,360.00	11,429,440.00	12,592,389.00	18,438,251.00	17,520,143.00	18,709,287.00	13,438,901.00	15,041,491.48
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:									
A. BEGINNING CASH	JUNE	15,041,491.48	12,968,773.48	11,733,566.48	11,151,264.20				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	104,610.00	33,451.00	13,859.00	217,610.00	0.00	0.00	1,762,403.00	1,762,403.00
Property Taxes	8020-8079	782,774.00	2,427,477.00	328,552.00	192,252.00	0.00	0.00	28,343,755.00	28,343,755.00
Miscellaneous Funds	8080-8099	(1,199,306.00)	(3,788,035.00)	235,051.00	(2,354,383.00)	0.00	0.00	(14,458,342.00)	(14,458,342.00)
Federal Revenue	8100-8299	111,084.00	2,319,411.00	(3,715.00)	427,877.00	0.00	0.00	4,839,526.00	4,839,526.00
Other State Revenue	8300-8599	(45,750.00)	1,488,712.00	73,968.00	485,611.53	0.00	0.00	4,060,004.53	4,060,004.53
Other Local Revenue	8600-8799	946,776.00	4,050,229.00	157,313.72	2,201,040.00	0.00	0.00	11,516,395.72	11,516,395.72
Interfund Transfers In	8910-8929	659.00	51,700.00	1,048.00	6,489.00	0.00	0.00	110,000.00	110,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		700,847.00	6,582,945.00	806,076.72	1,176,496.53	0.00	0.00	36,173,742.25	36,173,742.25
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	658,196.00	740,258.00	208,122.00	236,212.23	0.00	0.00	6,915,915.23	6,915,915.23
Classified Salaries	2000-2999	708,213.00	871,232.00	204,143.00	303,883.00	0.00	0.00	7,558,339.52	7,558,339.52
Employee Benefits	3000-3999	527,483.00	1,402,201.00	158,710.00	517,447.28	0.00	0.00	6,856,986.28	6,856,986.28
Books and Supplies	4000-4999	88,165.00	176,811.00	48,597.00	108,430.00	0.00	0.00	877,059.00	877,059.00
Services	5000-5999	652,112.00	3,001,102.00	118,807.00	514,910.77	0.00	0.00	6,716,893.77	6,716,893.77
Capital Outlay	6000-6599	17,419.00	47,268.00	0.00	1,365.00	0.00	0.00	149,272.00	149,272.00
Other Outgo	7000-7499	45,815.00	(34,720.00)	0.00	1,662,911.00	0.00	0.00	5,191,053.00	5,191,053.00
Interfund Transfers Out	7600-7629	12,493.00	150,000.00	150,000.00	795,364.00	0.00	0.00	1,164,937.00	1,164,937.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		2,709,896.00	6,354,152.00	888,379.00	4,140,523.28	0.00	0.00	35,430,455.80	35,430,455.80
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	476,573.00	0.00	0.00	476,573.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	476,573.00	0.00	0.00	476,573.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599								
Due To Other Funds	9610	63,669.00	1,464,000.00	500,000.00	1,000,000.00	0.00	0.00	10,077,078.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		63,669.00	1,464,000.00	500,000.00	1,000,000.00	0.00	0.00	10,077,078.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(63,669.00)	(1,464,000.00)	(500,000.00)	(523,427.00)	0.00	0.00	(9,600,505.00)	
E. NET INCREASE/DECREASE (B - C + D)		(2,072,718.00)	(1,235,207.00)	(582,302.28)	(3,487,453.75)	0.00	0.00	(8,857,218.55)	743,286.45
F. ENDING CASH (A + E)		12,968,773.48	11,733,566.48	11,151,264.20	7,663,810.45				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								7,663,810.45	

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	46,341,718.21
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	12,125,436.77
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	435,176.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	5,653,740.06
5. Interfund Transfers Out	All	9300	7600-7629	1,172,178.02
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,880,298.84
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	4,010,589.47

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				13,151,982.39
D. Plus additional MOE expenditures:	All	All	1000-7143, 7300-7439 minus 8000-8699	69,998.02
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)				
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				21,134,297.07
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				55.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				384,259.95

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	17,326,672.25	345,910.81
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	17,326,672.25	345,910.81
B. Required effort (Line A.2 times 90%)	15,594,005.03	311,319.73
C. Current year expenditures (Line I.E and Line II.B)	21,134,297.07	384,259.95
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	<p>MOE Met</p>	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	<p>0.00%</p>	<p>0.00%</p>
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
<p>Description of Adjustments</p>	<p>Total Expenditures</p>	<p>Expenditures Per ADA</p>
<p>Total adjustments to base expenditures</p>	<p>0.00</p>	<p>0.00</p>

Budget, July 1
2022-23 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	10,969.12		18,613.57	29,582.69
2. State Lottery Revenue	8560	(6,323.55)		(5,249.44)	(11,572.99)
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00	0.00	0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00	0.00		0.00
6. Total Available (Sum Lines A1 through A5)		4,645.57	0.00	13,364.13	18,009.70
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00
2. Classified Salaries	2000-2999	0.00	0.00	0.00	0.00
3. Employee Benefits	3000-3999	0.00	0.00	0.00	0.00
4. Books and Supplies	4000-4999	3,645.57	0.00	3,348.96	6,994.53
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,000.00	0.00		1,000.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			7,534.00	7,534.00
6. Capital Outlay	6000-6999	0.00	0.00	0.00	0.00
7. Tuition	7100-7199	0.00	0.00		0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00	0.00		0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00	0.00		0.00
9. Transfers of Indirect Costs	7300-7399	0.00	0.00		0.00
10. Debt Service	7400-7499	0.00	0.00		0.00
11. All Other Financing Uses	7630-7699	0.00	0.00		0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		4,645.57	0.00	10,882.96	15,528.53
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	2,481.17	2,481.17
D. COMMENTS:					
Not applicable					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.00 of the Budget Act.

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

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		28,611.63	0.00%	28,611.63	0.00%	28,611.63
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	15,319,051.00	-3.20%	14,828,359.00	0.05%	14,836,437.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	46,349.00	3.94%	48,175.00	3.29%	49,760.00
4. Other Local Revenues	8600-8799	3,503,866.00	-2.14%	3,428,725.00	3.40%	3,545,455.00
5. Other Financing Sources						
a. Transfers In	8900-8929	110,000.00	0.00%	110,000.00	0.00%	110,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,545,754.00)	-27.82%	(1,115,775.00)	0.00%	(1,115,775.00)
6. Total (Sum lines A1 thru A5c)		17,433,512.00	-0.77%	17,299,484.00	0.73%	17,425,877.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,207,950.00		2,277,950.00
b. Step & Column Adjustment				70,000.00		72,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,207,950.00	3.17%	2,277,950.00	3.16%	2,349,950.00
2. Classified Salaries						
a. Base Salaries				4,546,973.00		4,686,973.00
b. Step & Column Adjustment				140,000.00		145,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,546,973.00	3.08%	4,686,973.00	3.09%	4,831,973.00
3. Employee Benefits	3000-3999	2,956,003.00	4.19%	3,080,000.00	4.06%	3,205,000.00
4. Books and Supplies	4000-4999	299,609.00	2.13%	306,000.00	2.94%	315,000.00
5. Services and Other Operating Expenditures	5000-5999	2,055,080.00	3.65%	2,130,000.00	3.29%	2,200,000.00
6. Capital Outlay	6000 6000	0,000.00	00.07%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,030,265.00	-4.49%	4,804,503.00	-5.99%	4,516,614.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,529,236.00)	0.00%	(1,529,236.00)	-0.20%	(1,526,236.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,104,937.00	0.00%	1,104,937.00	0.00%	1,104,937.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		16,677,581.00	1.16%	16,871,127.00	0.81%	17,007,238.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		755,931.00		428,357.00		418,639.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,369,048.02		8,124,979.02		8,553,336.02
2. Ending Fund Balance (Sum lines C and D1)		8,124,979.02		8,553,336.02		8,971,975.02
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	25,525.00		25,525.00		25,525.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	6,905,621.37		7,455,635.94		7,853,022.60
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,193,832.65		1,072,175.08		1,093,427.42
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,124,979.02		8,553,336.02		8,971,975.02
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,193,832.65		1,072,175.08		1,093,427.42
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	360,000.00		360,000.00		360,000.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		1,553,832.65		1,432,175.08		1,453,427.42
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See narrative included in budget packet						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	328,765.00	0.00%	328,765.00	0.00%	328,765.00
2. Federal Revenues	8100-8299	4,839,526.00	-2.60%	4,713,688.00	2.29%	4,821,795.00
3. Other State Revenues	8300-8599	4,013,655.53	7.99%	4,334,254.00	3.01%	4,464,831.00
4. Other Local Revenues	8600-8799	8,012,529.72	2.23%	8,191,517.00	2.28%	8,378,354.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,545,754.00	-27.82%	1,115,775.00	0.00%	1,115,775.00
6. Total (Sum lines A1 thru A5c)		18,740,230.25	-0.30%	18,683,999.00	2.28%	19,109,520.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,707,965.23		4,852,465.23
b. Step & Column Adjustment				144,500.00		150,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,707,965.23	3.07%	4,852,465.23	3.09%	5,002,465.23
2. Classified Salaries						
a. Base Salaries				3,011,366.52		3,101,866.52
b. Step & Column Adjustment				90,500.00		93,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,011,366.52	3.01%	3,101,866.52	3.00%	3,194,866.52
3. Employee Benefits	3000-3999	3,900,983.28	2.76%	4,008,840.00	2.86%	4,123,555.00
4. Books and Supplies	4000-4999	577,450.00	-10.31%	517,894.00	2.64%	531,566.00
5. Services and Other Operating Expenditures	5000-5999	4,661,813.77	-3.23%	4,511,173.00	1.47%	4,577,578.00
6. Capital Outlay	6000-6999	143,272.00	4.70%	150,000.00	0.00%	150,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	392,087.00	0.00%	392,087.00	0.00%	392,087.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,297,937.00	-1.79%	1,274,723.00	0.00%	1,274,723.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	60,000.00	0.00%	60,000.00	0.00%	60,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
11. Total (Sum lines B1 thru B10)		18,752,874.80	0.62%	18,869,048.75	2.32%	19,306,840.75
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(12,644.55)		(185,049.75)		(197,320.75)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,110,148.86		4,097,504.31		3,912,454.56
2. Ending Fund Balance (Sum lines C and D1)		4,097,504.31		3,912,454.56		3,715,133.81
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	4,097,504.31		3,912,454.56		3,715,133.81
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,097,504.31		3,912,454.56		3,715,133.81
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Narrative						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		28,611.63	0.00%	28,611.63	0.00%	28,611.63
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	15,647,816.00	-3.14%	15,157,124.00	0.05%	15,165,202.00
2. Federal Revenues	8100-8299	4,839,526.00	-2.60%	4,713,688.00	2.29%	4,821,795.00
3. Other State Revenues	8300-8599	4,060,004.53	7.94%	4,382,429.00	3.02%	4,514,591.00
4. Other Local Revenues	8600-8799	11,516,395.72	0.90%	11,620,242.00	2.61%	11,923,809.00
5. Other Financing Sources						
a. Transfers In	8900-8929	110,000.00	0.00%	110,000.00	0.00%	110,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		36,173,742.25	-0.53%	35,983,483.00	1.53%	36,535,397.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,915,915.23		7,130,415.23
b. Step & Column Adjustment				214,500.00		222,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,915,915.23	3.10%	7,130,415.23	3.11%	7,352,415.23
2. Classified Salaries						
a. Base Salaries				7,558,339.52		7,788,839.52
b. Step & Column Adjustment				230,500.00		238,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,558,339.52	3.05%	7,788,839.52	3.06%	8,026,839.52
3. Employee Benefits	3000-3999	6,856,986.28	3.38%	7,088,840.00	3.38%	7,328,555.00
4. Books and Supplies	4000-4999	877,059.00	-6.06%	823,894.00	2.75%	846,566.00
5. Services and Other Operating Expenditures	5000-5999	6,716,893.77	-1.13%	6,641,173.00	2.05%	6,777,578.00
6. Capital Outlay	6000-6999	149,272.00	7.19%	160,000.00	0.00%	160,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,422,352.00	-4.16%	5,196,590.00	-5.54%	4,908,701.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(231,299.00)	10.04%	(254,513.00)	-1.18%	(251,513.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,164,937.00	0.00%	1,164,937.00	0.00%	1,164,937.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
11. Total (Sum lines B1 thru B10)		35,430,455.80	0.87%	35,740,175.75	1.61%	36,314,078.75
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		743,286.45		243,307.25		221,318.25
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,479,196.88		12,222,483.33		12,465,790.58
2. Ending Fund Balance (Sum lines C and D1)		12,222,483.33		12,465,790.58		12,687,108.83
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	25,525.00		25,525.00		25,525.00
b. Restricted	9740	4,097,504.31		3,912,454.56		3,715,133.81
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	6,905,621.37		7,455,635.94		7,853,022.60
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,193,832.65		1,072,175.08		1,093,427.42
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,222,483.33		12,465,790.58		12,687,108.83
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,193,832.65		1,072,175.08		1,093,427.42
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	360,000.00		360,000.00		360,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,553,832.65		1,432,175.08		1,453,427.42
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.39%		4.01%		4.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
San Luis Obispo County						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		20,657,398.49		20,657,398.49		20,657,398.49
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		35,430,455.80		35,740,175.75		36,314,078.75
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		35,430,455.80		35,740,175.75		36,314,078.75
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		35,430,455.80		35,740,175.75		36,314,078.75
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,062,913.67		1,072,205.27		1,089,422.36
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		707,000.00		707,000.00		707,000.00
g. Reserve Standard (Greater of line F3e or F3f)		1,062,913.67		1,072,205.27		1,089,422.36
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

San Luis Obispo County Office of
Education
San Luis Obispo County

Budget, July 1
2023-24

40 10405 0000000

County School Service Fund
Special Education Revenue Allocations
Setup

Form SEAS
E8B4K1WPTX(2023-24)

Current LEA:	40-10405-0000000 San Luis Obispo County Office of Education	
Selected SELPA:	AJ	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		
ID	SELPA-TITLE	DATE APPROVED
AJ	San Luis Obispo County	(from Form SEA)

Budget, July 1
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(13,343.00)	0.00	(341,974.45)				
Other Sources/Uses Detail					199,851.00	1,172,178.02		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	13,343.00	0.00	338,379.45	0.00				
Other Sources/Uses Detail					42,180.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	3,595.00	0.00				
Other Sources/Uses Detail					69,998.02	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

Budget, July 1
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

40 10405 0000000
Form SIAA
E8B4K1WPTX(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					600,000.00	199,851.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					460,000.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				

Budget, July 1
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

40 10405 0000000
Form SIAA
E8B4K1WPTX(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	13,343.00	(13,343.00)	341,974.45	(341,974.45)	1,372,029.02	1,372,029.02	0.00	0.00

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(13,651.00)	0.00	(231,299.00)				
Other Sources/Uses Detail					110,000.00	1,164,937.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	13,651.00	0.00	227,935.00	0.00				
Other Sources/Uses Detail					7,500.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	3,364.00	0.00				
Other Sources/Uses Detail					97,437.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					600,000.00	110,000.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					460,000.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

40 10405 0000000
Form SIAB
E8B4K1WPTX(2023-24)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	13,651.00	(13,651.00)	231,299.00	(231,299.00)	1,274,937.00	1,274,937.00		

Budget, July 1
Estimated Actuals 2022-23
Technical Review Checks
Phase - All
Display - All Technical Checks

San Luis Obispo County Office of Education

San Luis Obispo County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

Passed

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

Passed

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

Passed

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

Passed

CHECKRESOURCE - (Warning) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-5636-0-0000-0000-8290	5636	\$207,154.85
Explanation: WILL CORRECT AT 1ST INTERIM		
01-5636-0-0000-0000-9110	5636	(\$25,512.13)
Explanation: WILL CORRECT AT 1ST INTERIM		
01-5636-0-0000-7210-7310	5636	\$18,764.00
Explanation: WILL CORRECT AT 1ST INTERIM		
01-5636-0-8600-2100-1300	5636	\$31,427.00
Explanation: WILL CORRECT AT 1ST INTERIM		
01-5636-0-8600-2100-2300	5636	\$1,511.00
Explanation: WILL CORRECT AT 1ST INTERIM		
01-5636-0-8600-2100-3101	5636	\$5,999.00
Explanation: WILL CORRECT AT 1ST INTERIM		
01-5636-0-8600-2100-3202	5636	\$383.00
Explanation: WILL CORRECT AT 1ST INTERIM		
01-5636-0-8600-2100-3301	5636	\$455.00
Explanation: WILL CORRECT AT 1ST INTERIM		
01-5636-0-8600-2100-3302	5636	\$22.00
Explanation: WILL CORRECT AT 1ST INTERIM		
01-5636-0-8600-2100-3401	5636	\$3,950.00
Explanation: WILL CORRECT AT 1ST INTERIM		
01-5636-0-8600-2100-3501	5636	\$157.00
Explanation: WILL CORRECT AT 1ST INTERIM		
01-5636-0-8600-2100-3502	5636	\$8.00

CHECKRESOURCE - (Warning) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
Explanation: WILL CORRECT AT 1ST INTERIM 01-5636-0-8600-2100-3601	5636	\$1,442.00
Explanation: WILL CORRECT AT 1ST INTERIM 01-5636-0-8600-2100-3602	5636	\$69.00
Explanation: WILL CORRECT AT 1ST INTERIM 01-5636-0-8600-2100-3701	5636	\$300.00
Explanation: WILL CORRECT AT 1ST INTERIM 01-5636-0-8600-2100-5200	5636	\$3,500.00
Explanation: WILL CORRECT AT 1ST INTERIM 01-5636-0-8600-2100-5710	5636	\$14,736.00
Explanation: WILL CORRECT AT 1ST INTERIM 01-5636-0-8600-2100-5800	5636	\$124,271.85
Explanation: WILL CORRECT AT 1ST INTERIM 01-5636-0-8600-2100-5900	5636	\$160.00
Explanation: WILL CORRECT AT 1ST INTERIM		

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

CHK-FUNDxRESOURCE - (Warning) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-5636-0-0000-0000-8290	01	5636	\$207,154.85
Explanation: WILL CORRECT AT 1ST INTERIM 01-5636-0-0000-0000-9110	01	5636	(\$25,512.13)
Explanation: WILL CORRECT AT 1ST INTERIM 01-5636-0-0000-7210-7310	01	5636	\$18,764.00
Explanation: WILL CORRECT AT 1ST INTERIM 01-5636-0-8600-2100-1300	01	5636	\$31,427.00
Explanation: WILL CORRECT AT 1ST INTERIM 01-5636-0-8600-2100-2300	01	5636	\$1,511.00
Explanation: WILL CORRECT AT 1ST INTERIM 01-5636-0-8600-2100-3101	01	5636	\$5,999.00
Explanation: WILL CORRECT AT 1ST INTERIM 01-5636-0-8600-2100-3202	01	5636	\$383.00

CHK-FUNDxRESOURCE - (Warning) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
Explanation: WILL CORRECT AT 1ST INTERIM			
01-5636-0-8600-2100-3301	01	5636	\$455.00
Explanation: WILL CORRECT AT 1ST INTERIM			
01-5636-0-8600-2100-3302	01	5636	\$22.00
Explanation: WILL CORRECT AT 1ST INTERIM			
01-5636-0-8600-2100-3401	01	5636	\$3,950.00
Explanation: WILL CORRECT AT 1ST INTERIM			
01-5636-0-8600-2100-3501	01	5636	\$157.00
Explanation: WILL CORRECT AT 1ST INTERIM			
01-5636-0-8600-2100-3502	01	5636	\$8.00
Explanation: WILL CORRECT AT 1ST INTERIM			
01-5636-0-8600-2100-3601	01	5636	\$1,442.00
Explanation: WILL CORRECT AT 1ST INTERIM			
01-5636-0-8600-2100-3602	01	5636	\$69.00
Explanation: WILL CORRECT AT 1ST INTERIM			
01-5636-0-8600-2100-3701	01	5636	\$300.00
Explanation: WILL CORRECT AT 1ST INTERIM			
01-5636-0-8600-2100-5200	01	5636	\$3,500.00
Explanation: WILL CORRECT AT 1ST INTERIM			
01-5636-0-8600-2100-5710	01	5636	\$14,736.00
Explanation: WILL CORRECT AT 1ST INTERIM			
01-5636-0-8600-2100-5800	01	5636	\$124,271.85
Explanation: WILL CORRECT AT 1ST INTERIM			
01-5636-0-8600-2100-5900	01	5636	\$160.00
Explanation: WILL CORRECT AT 1ST INTERIM			

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

Passed

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

Passed

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

Passed

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-0000-0-0000-0000-8625	0000	8625	\$543,980.00
Explanation: RDA			
01-3384-0-5710-0000-8677	3384	8677	\$16,045.00
Explanation: WILL CORRECT AT 1ST INTERIM			
01-5636-0-0000-0000-8290	5636	8290	\$207,154.85
Explanation: WILL CORRECT AT 1ST INTERIM			

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-5636-0-0000-0000-9110	5636	9110	(\$25,512.13)
Explanation: WILL CORRECT AT 1ST INTERIM			

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

Passed

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

Passed

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

Passed

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

Passed

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.

Passed

GENERAL LEDGER CHECKS

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Exception

FUND	RESOURCE	FUNCTION	VALUE
01	0000	1190	(\$465.00)
Explanation: WILL CORRECT AT 1ST INTERIM			
01	3212	7150	(\$13,786.00)
Explanation: WILL CORRECT AT 1ST INTERIM			
01	3214	1110	(\$112.00)
Explanation: WILL CORRECT AT 1ST INTERIM			
01	9010	9200	(\$28,629.94)
Explanation: WILL CORRECT AT 1ST INTERIM			

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	1100	8560	(\$6,323.55)
Explanation: WILL CORRECT AT 1ST INTERIM			
01	3214	4300	(\$6,942.00)
Explanation: WILL CORRECT AT 1ST INTERIM			
01	6300	8560	(\$5,249.44)
Explanation: WILL CORRECT AT 1ST INTERIM			
01	9010	7299	(\$28,629.94)
Explanation: WILL CORRECT AT 1ST INTERIM			
13	5310	8660	(\$102.38)
Explanation: WILL CORRECT AT 1ST INTERIM			

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

Passed

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:

Exception

FUND	RESOURCE	VALUE
01	1100	(\$6,323.55)
Explanation: WILL CORRECT AT 1ST INTERIM		
01	6300	(\$5,249.44)
Explanation: WILL CORRECT AT 1ST INTERIM		

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

Passed

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

Passed

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

Passed

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

Passed

SUPPLEMENTAL CHECKS

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

Passed

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

Passed

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

Passed

EXPORT VALIDATION CHECKS

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

VERSION-CHECK - (Warning) - A new version of the following item(s) has been released. Please review and save again, then clear any resulting dependency checks. Otherwise please provide a reason for not using the new version.

Exception

VERSION CHECK (Warning) - A new version of the following item(s) has been released. Please review and save again, then clear any resulting dependency checks. Otherwise please provide a reason for not using the new version.

Exception

COMPONENT VERSION	SYSTEM VERSION	SYSTEM UPDATED ON
10GL - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
12GL - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
17GL - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
20GL - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
40GL - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
CEFB:10:0000 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
CEFB:12:0000 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
CEFB:17:0000 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
CEFB:20:0000 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
CEFB:40:0000 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00

Budget, July 1
Budget 2023-24

Technical Review Checks

Phase - All

Display - All Technical Checks

San Luis Obispo County Office of Education

San Luis Obispo County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

Passed

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

Passed

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

Passed

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

Passed

CHECKRESOURCE - (Warning) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-5636-0-0000-0000-8290	5636	\$135,308.00
Explanation: WILL CORRECT AT 1ST INTERIM		
01-5636-0-0000-7210-7310	5636	\$12,301.00
Explanation: WILL CORRECT AT 1ST INTERIM		
01-5636-0-8600-2100-1300	5636	\$34,380.00
Explanation: WILL CORRECT AT 1ST INTERIM		
01-5636-0-8600-2100-3101	5636	\$6,567.00
Explanation: WILL CORRECT AT 1ST INTERIM		
01-5636-0-8600-2100-3301	5636	\$499.00
Explanation: WILL CORRECT AT 1ST INTERIM		
01-5636-0-8600-2100-3401	5636	\$4,511.00
Explanation: WILL CORRECT AT 1ST INTERIM		
01-5636-0-8600-2100-3501	5636	\$172.00
Explanation: WILL CORRECT AT 1ST INTERIM		
01-5636-0-8600-2100-3601	5636	\$1,375.00
Explanation: WILL CORRECT AT 1ST INTERIM		
01-5636-0-8600-2100-3701	5636	\$343.00
Explanation: WILL CORRECT AT 1ST INTERIM		
01-5636-0-8600-2100-5710	5636	\$75,000.00
Explanation: WILL CORRECT AT 1ST INTERIM		
01-5636-0-8600-2100-5900	5636	\$160.00
Explanation: WILL CORRECT AT 1ST INTERIM		

CHK-FDXR87690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

CHK-FUNDxRESOURCE - (Warning) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-5636-0-0000-0000-8290	01	5636	\$135,308.00
Explanation: WILL CORRECT AT 1ST INTERIM			
01-5636-0-0000-7210-7310	01	5636	\$12,301.00
Explanation: WILL CORRECT AT 1ST INTERIM			
01-5636-0-8600-2100-1300	01	5636	\$34,380.00
Explanation: WILL CORRECT AT 1ST INTERIM			
01-5636-0-8600-2100-3101	01	5636	\$6,567.00
Explanation: WILL CORRECT AT 1ST INTERIM			
01-5636-0-8600-2100-3301	01	5636	\$499.00
Explanation: WILL CORRECT AT 1ST INTERIM			
01-5636-0-8600-2100-3401	01	5636	\$4,511.00
Explanation: WILL CORRECT AT 1ST INTERIM			
01-5636-0-8600-2100-3501	01	5636	\$172.00
Explanation: WILL CORRECT AT 1ST INTERIM			
01-5636-0-8600-2100-3601	01	5636	\$1,375.00
Explanation: WILL CORRECT AT 1ST INTERIM			
01-5636-0-8600-2100-3701	01	5636	\$343.00
Explanation: WILL CORRECT AT 1ST INTERIM			
01-5636-0-8600-2100-5710	01	5636	\$75,000.00
Explanation: WILL CORRECT AT 1ST INTERIM			
01-5636-0-8600-2100-5900	01	5636	\$160.00
Explanation: WILL CORRECT AT 1ST INTERIM			

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

Passed

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

Passed

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

Passed

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-0000-0-0000-0000-8625	0000	8625	\$726,588.00
Explanation: RDA FUNDS			
01-5636-0-0000-0000-8290	5636	8290	\$135,308.00
Explanation: WILL CORRECT AT 1ST INTERIM			

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

Passed

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

Passed

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.

Passed

GENERAL LEDGER CHECKS

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

VERSION-CHECK - (Warning) - A new version of the following item(s) has been released. Please review and save again, then clear any resulting dependency checks. Otherwise please provide a reason for not using the new version.

Exception

COMPONENT VERSION	SYSTEM VERSION	SYSTEM UPDATED ON
10GL - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: N/A		
12GL - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: N/A		
17GL - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: N/A		
20GL - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: N/A		
40GL - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: N/A		
CEFB:10:0000 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: N/A		
CEFB:12:0000 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: N/A		
CEFB:17:0000 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: N/A		
CEFB:20:0000 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: N/A		
CEFB:40:0000 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: N/A		

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

Passed