



**SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION**
LEADERSHIP ■ COMMUNITY ■ SERVICE

San Luis Obispo County Office of Education

2024-25 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
George Galvan
Paul Madonna
Juan Olivarria



SAN LUIS OBISPO COUNTY OFFICE OF EDUCATION

LEADERSHIP ■ COMMUNITY ■ SERVICE
JAMES J. BRESCIA, ED. D., SUPERINTENDENT

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 20, 2024

RE: **2024-25 ADOPTED BUDGET NARRATIVE**

BUDGET PRINCIPLES

The San Luis Obispo County Office of Education **2024-25** 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 2024-25.

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 10, 2024 the Governor presented the May Revision proposal that included an \$8.8 billion dollar drop in the calculated 2022-23 Proposition 98 minimum guarantee. Since that time, the Governor has reached a new Proposition 98 deal with the California Teachers Association (CTA) as an alternative to his earlier Proposition 98 maneuver. Additionally, the Legislature has agreed to a joint legislative proposal for the 2024-25 State Budget that will deal with the \$8.8 billion dollar drop in the calculated 2022-23 Proposition 98 minimum guarantee.

The Governor's proposal includes a statutory cost-of-living adjustment (COLA) of 1.07% on Local Control Funding Formula (LCFF) Revenues, as well as 1.07% COLA to special education, child nutrition, state preschool, foster youth, and other categorical programs

2024-25 Budget Adoption- ALL FUNDS

The following is the total 2024-25 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)	18,006,430	39,236,003	37,590,137	19,652,296
Form 10-Special Education Pass-Through-Fund	264,589	19,606,518	19,606,518	264,589
Form 12-Child Development Fund	2,155,540	2,838,174	3,273,078	1,720,636
Form 13-Cafeteria Special Revenue Fund	(524)	132,277	132,277	(524)
Form 16-Forest Reserve Fund	-	-	-	-
Form 17-Special Reserve Fund	439,264	10,000	-	449,264
Form 20-Special Reserve Fund (Postemployment Benefits)	2,619,632	650,000	-	3,269,632
Form 35 County School Facilities Fund	(2,007)	-	-	(2,007)
Form 40-Special Reserve Fund (Capital Outlay Projects)	224,369	81,810	-	306,179
Totals	23,707,294	62,554,782	60,602,010	25,660,066

Summaries of 2023-24 Estimated Actuals and 2024-25 Budget Adoption are as follows:

- Page 3 Comparison between 2023-24 Second Interim and Estimated Actuals
- Page 4 2023-24 Estimated Actuals, 2024-25 Budget Adoption & Multi-Year Projection
- Page 21 - 84 Departmental Budget Overviews

Multi-Year Projection Summary

Comparison Between 2023-24 2nd Interim and Estimated Actuals

	2023-24 Second Interim			2023-24 Estimated Actuals			Change			Percent	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted
A. Revenues											
1) LCFF Sources	16,452,459	328,765	16,781,224	16,441,415	330,863	16,772,278	<11,044>	2,098	<8,946>	-0.07%	0.64%
2) Federal Revenue	-	8,947,982	8,947,982	-	8,991,693	8,991,693	-	43,711	43,711	0.00%	0.49%
3) Other State Revenue	419,196	6,443,275	6,862,470	389,356	7,037,204	7,426,560	(29,840)	593,929	564,089	-7.12%	9.22%
4) Other Local Revenue	3,196,599	8,440,326	11,636,925	3,826,861	9,420,287	13,247,148	630,262	979,962	1,610,224	19.72%	11.61%
5) TOTAL REVENUES	20,068,254	24,160,347	44,228,601	20,657,632	25,780,047	46,437,679	589,378	1,619,700	2,209,078		
B. Expenditures											
1) Certificated Salaries	2,211,801	4,556,012	6,767,813	2,119,601	4,722,361	6,841,962	<92,200>	166,350	74,150	-4.17%	3.65%
2) Classified Salaries	4,776,893	3,313,357	8,090,249	4,593,204	3,396,014	7,989,217	(183,689)	82,657	(101,032)	-3.85%	2.49%
3) Employee Benefits	2,954,438	3,904,510	6,858,948	2,748,620	4,040,304	6,788,924	<205,818>	135,794	<70,024>	-6.97%	3.48%
4) Books and Supplies	510,812	672,858	1,183,669	507,653	706,075	1,213,728	<3,159>	33,217	30,058	-0.62%	4.94%
5) Services & Other Operating Expenses	4,067,186	6,862,672	10,929,858	3,911,828	5,827,553	9,739,381	(155,358)	(1,035,119)	(1,190,476)	-3.82%	-15.08%
6) Capital Outlay	156,818	3,423,208	3,580,026	679,533	3,417,468	4,097,001	522,715	(5,740)	516,975	333.33%	-0.17%
7) Other Outgo	5,291,997	1,012,698	6,304,695	5,024,003	1,012,698	6,036,701	(267,994)	-	(267,994)	-5.06%	0.00%
8) Indirect Costs	<1,674,564>	1,396,542	<278,022>	(1,840,635)	1,459,423	<381,212>	<166,072>	62,882	<103,190>	9.92%	4.50%
9) Other Adjustments			0	0	0	0	0	0	0	0.00%	0.00%
9) TOTAL EXPENDITURES	18,295,381	25,141,855	43,437,236	17,743,807	24,581,896	42,325,703	(551,574)	(559,959)	(1,111,533)		
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)	1,772,873	<981,508>	791,365	2,913,825	1,198,151	4,111,976	1,140,952	2,179,659	3,320,611	64.36%	-222.07%
D. Other Financing Sources/Uses											
1) Transfers In	110,031		110,031	269,031	-	269,031	159,000	-	159,000	0.00%	0.00%
2) Transfers Out	<1,685,801>	<60,000>	<1,745,801>	(1,685,801)	(60,000)	<1,745,801>	-	-	-	0.00%	0.00%
3) Contributions	<575,548>	575,548	-	(706,885)	706,885	0	(131,337)	131,337	-	22.82%	22.82%
4) Total Finances & Uses	<2,151,318>	515,548	(1,635,770)	<2,123,655>	646,885	(1,476,770)	(131,337)	131,337	-	6.10%	25.48%
E. Net Increase (Decrease) in Fund Balance	<378,445>	<465,960>	<844,405>	790,170	1,845,036	2,635,206	1,009,615	2,310,996	3,320,611		
F. Fund Balance											
1) Beginning Fund Balance	8,210,634	7,160,590	15,371,224	8,210,634	7,160,590	15,371,224	<0>	0	0	0.00%	0.00%
2) Ending Fund Balance	7,832,189	6,694,630	14,526,819	9,000,804	9,005,626	18,006,430	1,168,615	2,310,997	3,479,612	14.92%	34.52%
2a) Non Spendable	30,550	-	30,550	30,550	-	30,550	-	-	-	0.00%	0.00%
Prepaid Expenditures	-	-	-	238,621	-	238,621	238,621	(238,621)	(238,621)	0.00%	0.00%
2d) Other Assignments	6,487,873	-	6,487,873	7,406,172	-	7,406,172	918,298	-	918,298	14.15%	14.15%
2f) Reserves:											
Fund 01	1,313,765		1,313,765	1,325,461		1,325,461	11,696		11,696	0.89%	0.89%
Fund 17	360,000		360,000	360,000		360,000	-		-	0.00%	0.00%
Unassigned Fund Balance	0		0	(0)		0	-		-		
Reserve Percent	3.70%			3.82%			0.12%				

Multi-Year Projection Summary 2024-25 Adopted Budget

San Luis Obispo County Office of Education

	2023-24 Estimated Actuals			2024-25 Adopted Budget			2025-26 Projected Budget			2026-27 Projected Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. Revenues												
1) LCFF Sources	16,441,415	330,863	16,772,278	16,376,781	330,789	16,707,570	15,783,899	330,789	16,114,688	15,779,599	330,789	16,122,388
2) Federal Revenue	-	8,991,693	8,991,693	-	3,668,041	3,668,041	-	3,408,508	3,408,508	-	3,491,621	3,491,621
3) Other State Revenue	389,356	7,037,204	7,426,560	385,871	4,697,712	5,083,583	396,815	4,867,300	5,264,115	408,650	5,117,906	5,526,556
4) Other Local Revenue	3,826,861	9,420,287	13,247,148	3,123,138	10,651,671	13,774,809	3,104,615	8,448,079	11,552,694	3,190,000	8,447,578	11,637,578
5) TOTAL REVENUES	20,657,632	25,780,047	46,437,679	19,887,790	19,348,213	39,236,003	19,285,329	17,054,676	36,340,005	19,390,249	17,387,894	36,778,143
B. Expenditures												
1) Certificated Salaries	2,119,601	4,722,361	6,841,962	2,466,279	4,667,020	7,133,299	2,590,029	4,917,030	7,507,059	2,719,559	5,176,405	7,895,964
2) Classified Salaries	4,593,204	3,396,014	7,989,217	5,178,291	3,141,512	8,319,803	5,438,641	3,310,757	8,749,398	5,711,301	3,488,362	9,199,663
3) Employee Benefits	2,748,620	4,040,304	6,788,924	3,426,019	3,950,710	7,376,729	3,604,400	4,106,065	7,710,465	3,787,680	4,266,940	8,054,620
4) Books and Supplies	507,653	706,075	1,213,728	408,564	435,869	844,433	410,250	425,440	835,690	415,310	437,650	852,960
5) Services & Other Operating Expenses	3,911,828	5,827,553	9,739,381	3,297,442	2,809,847	6,107,289	3,405,000	3,110,075	6,515,075	2,900,000	2,682,140	5,582,140
6) Capital Outlay	679,533	3,417,468	4,097,001	61,000	1,840,222	1,901,222	52,000	1,240,225	1,292,225	25,000	1,040,225	1,065,225
7) Other Outgo	5,024,003	1,012,698	6,036,701	4,928,108	457,043	5,385,151	4,665,202	369,540	5,034,742	4,377,603	369,540	4,747,143
8) Indirect Costs	<1,840,635>	1,459,423	(381,212)	<1,408,684>	1,174,010	(234,674)	<1,400,000>	1,169,890	<230,110>	<1,400,000>	1,169,890	<230,110>
9) Other Adjustments												
9) TOTAL EXPENDITURES	17,743,807	24,581,896	42,325,703	18,357,019	18,476,233	36,833,252	18,765,522	18,649,023	37,414,544	18,536,453	18,631,153	37,167,605
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)	2,913,825	1,198,151	4,111,976	1,530,771	871,980	2,402,751	519,807	<1,594,347>	<1,074,539>	853,796	<1,243,259>	<389,462>
D. Other Financing Sources/Uses												
1) Transfers In	269,031	-	269,031	-	-	-	<759,333>	-	<759,333>	<619,516>	-	<619,516>
2) Transfers Out	<1,685,801>	<60,000>	<1,745,801>	<700,075>	<56,810>	<756,885>	<826,778>	826,778	<826,778>	<861,523>	861,523	<619,516>
3) Contributions	<706,885>	706,885	-	<828,879>	828,879	-	<826,778>	826,778	-	<1,481,039>	861,523	<619,516>
4) Total Finances & Uses	<2,123,655>	646,885	<1,476,770>	<1,528,954>	772,069	(756,885)	<1,586,111>	826,778	<759,333>	<1,481,039>	861,523	<619,516>
E. Net Increase (Decrease) in Fund Balance	790,170	1,845,036	2,635,206	1,817	1,644,049	1,645,866	<1,066,304>	<767,569>	<1,833,872>	<627,243>	<381,736>	<1,008,978>
F. Fund Balance												
1) Beginning Fund Balance	8,210,634	7,160,590	15,371,224	9,000,804	9,005,626	18,006,430	9,002,620	10,649,676	19,652,296	7,936,317	9,882,107	17,818,424
2) Ending Fund Balance	9,000,804	9,005,626	18,006,430	9,002,620	10,649,676	19,652,296	7,936,317	9,882,107	17,818,424	7,309,074	9,500,372	16,809,445
2a) Non Spendable	30,550	-	30,550	30,550	-	30,550	30,550	-	30,550	30,550	-	30,550
Prepaid Expenditures	238,621	-	238,621	-	-	-	-	-	-	-	-	-
2d) Assigned: All Other Assignments	7,406,172	-	7,406,172	7,841,251	-	7,841,251	6,646,102	-	6,646,102	6,332,274	-	6,332,274
2f) Reserves:												
Fund 01	1,325,461	-	1,325,461	1,130,819	-	1,130,819	1,259,664	-	1,259,664	946,250	-	946,250
Fund 17	360,000	-	360,000	360,000	-	360,000	360,000	-	360,000	360,000	-	360,000
Unassigned Unrestricted Fund Balance	3.82%			3.97%			4.24%			3.46%		
Reserve Percent												

GENERAL FUND REVENUES, 2024-25 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) 1.07% for **2024-25**. County-wide attendance (ADA) is estimated at 28,611.63 based on districts' projections. LCFF calculations for the 2024-25 County Operations Grant is **\$7,548,741**.

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 87.85%. Alternative Education ADA is project at "No Growth. County Community School ADA is projected at 48.00 and Juvenile Court School ADA at 15.00. LCFF calculations for the 2024-25 Pupil-Driven Grants are **\$1,923,447**.

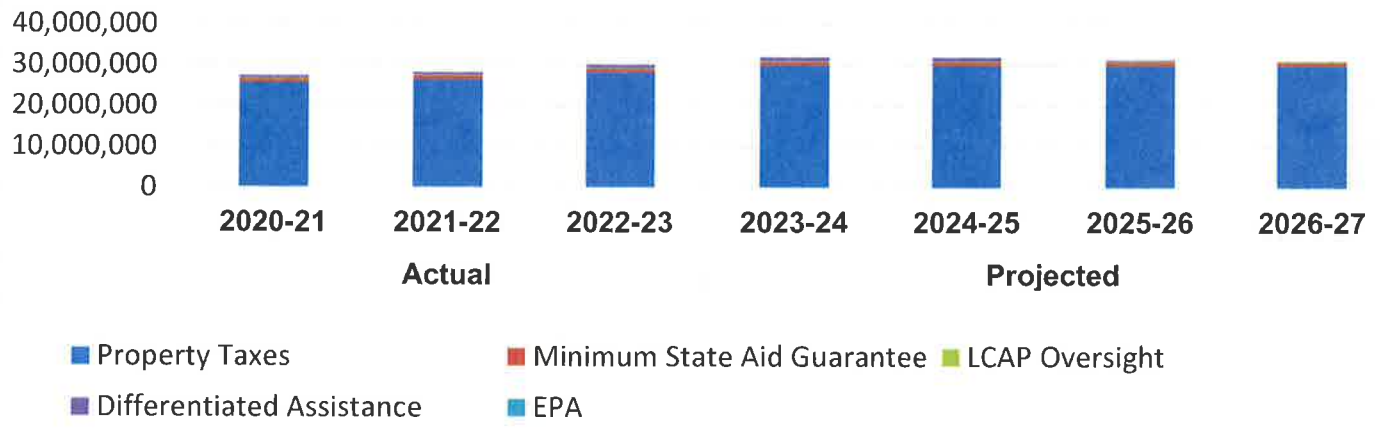
Under the LCFF, basic aid districts will receive minimum state funding of no less than the amount received in 2012-13. SLOCOE stands to receive additional funding as a result of this guaranteed Minimum State Aid provision as long as it receives property taxes in excess of LCFF funding. The Minimum State 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 **2024-25** excess property tax funds in the amount of **\$4,928,108** 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 **2024-25** is as follows:

- LCAP oversight: 10 districts @ \$24,285 \$242,852
- Differentiated Assistance \$900,000

Both LCAP and Differentiated Assistance funding will be adjusted based on CDE's certification of funding sometime in October 2024.

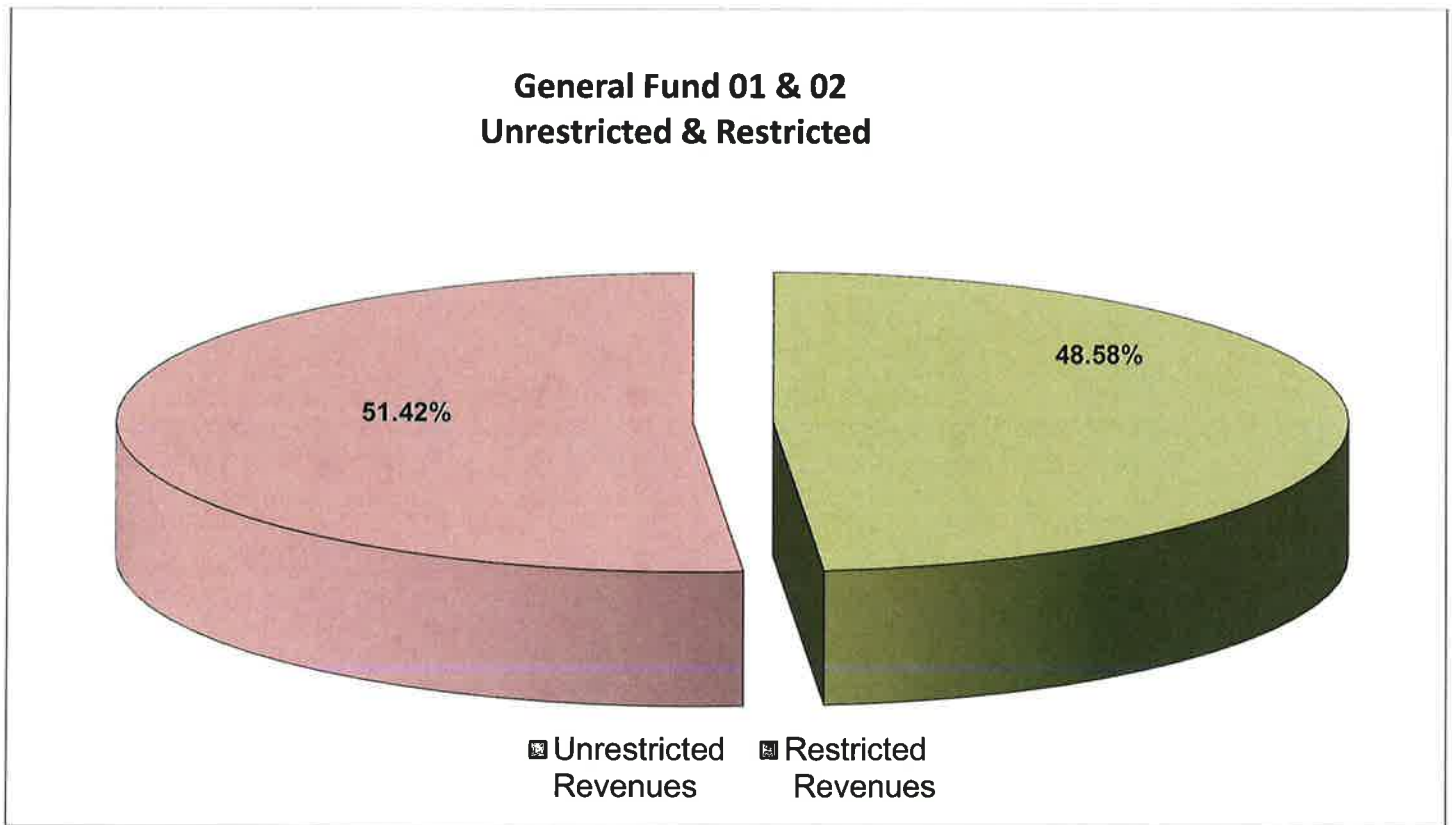
LCFF Funding Sources



**See Form 01*

SLOCOE categorizes its General Fund revenue into five sources:

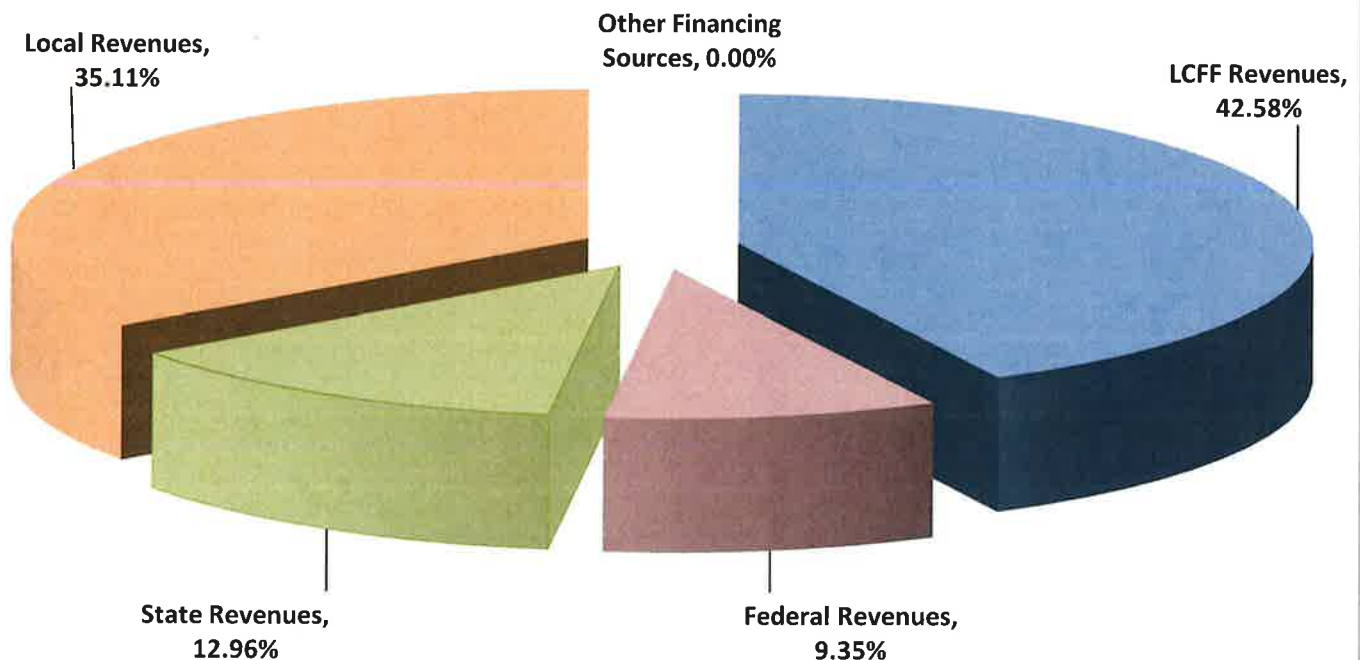
1. **LCFF**- consists of a mix of state and local revenue
2. **Federal Revenue** - most of the federal income is restricted because it must be expended for purposes that are determined by the grantor, not the local Board of Trustees.
3. **Other State Revenue** - includes lottery, special education mental 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 1.07% applied to LCFF funding calculations. Countywide ADA estimates are flat and will be revised based on information from districts.
- Reduced Federal Revenues in 2024-25 to reflect 2023-24 carry-overs and one-time COVID-19 funds
- Adjusted Unrestricted State Revenues to reflect end of 2023-24 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
 - County-Wide Communications and Media \$372,805
 - Community School- *Transportation expenses* \$444,453
 - County-Wide Data Processing \$106,104
 - County-Wide Recruitment and Retention \$500,000
 - Routine Restricted Maintenance \$634,719
 - SIPE Safety Program \$ 5,363

GENERAL FUND 01 & 02 REVENUE OTHER FINANCING SOURCES



GENERAL FUND EXPENDITURES, 2024-25 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.

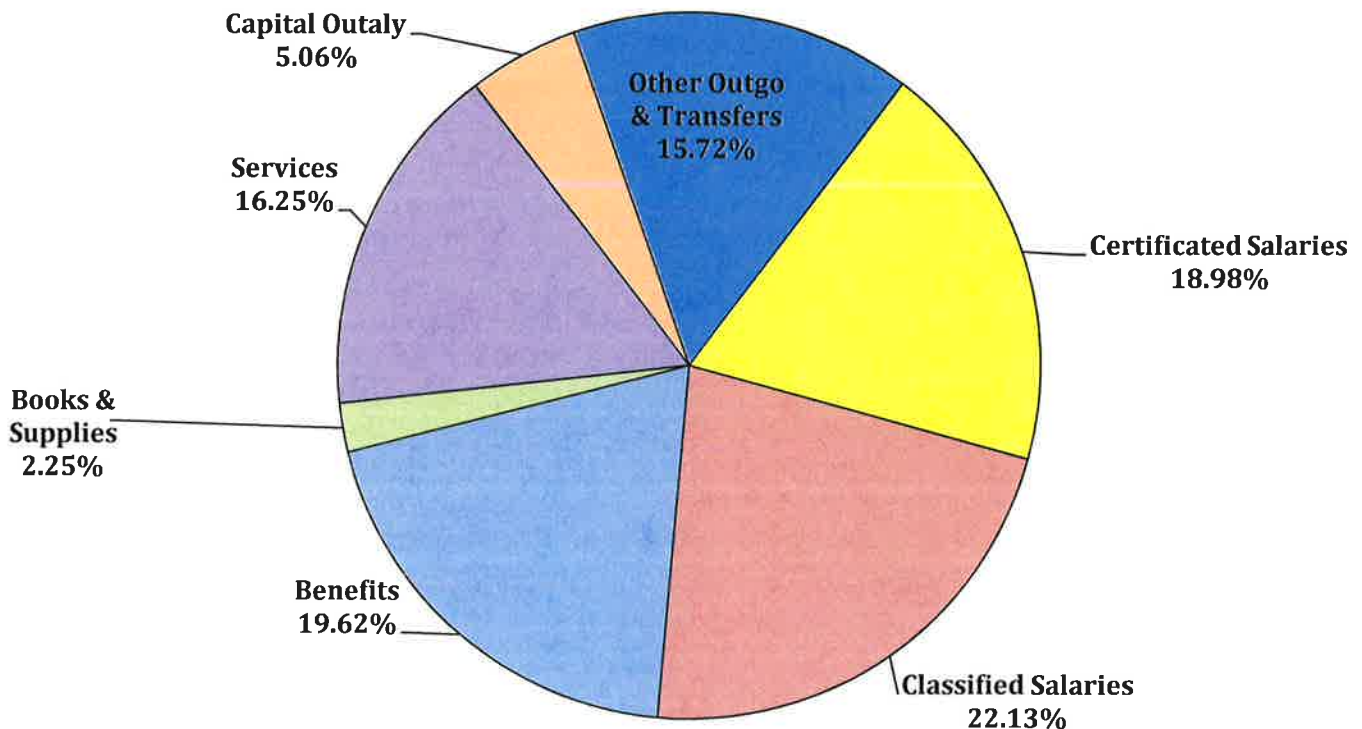
Classified employees include all of the support personnel in SLOCOE, including instructional assistants, administrative assistants, accounting and payroll staff, bus drivers, maintenance, grounds, and custodians.

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
 - 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 **\$4,928,108**
- Decreased CDE approved indirect cost rate to grants from **10.00% to 8.92%**
- 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 **\$92,575**
- Transfers out to Fund 20 Postemployment Benefits in the amount of **\$600,000** to fund on-going 'pay-as-you-go' OPEB expenditures

Compensation Increases for Certificated, Classified and Management Employees

The budget reflects step movement for staff and includes all current salary settlements through June 30, 2024.

Post Retiree Benefits Liability

The County Office of Education commissioned an actuarial study of post-retiree benefit liability for the 2022-23 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 **27.05%** for 2024-25.

- 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

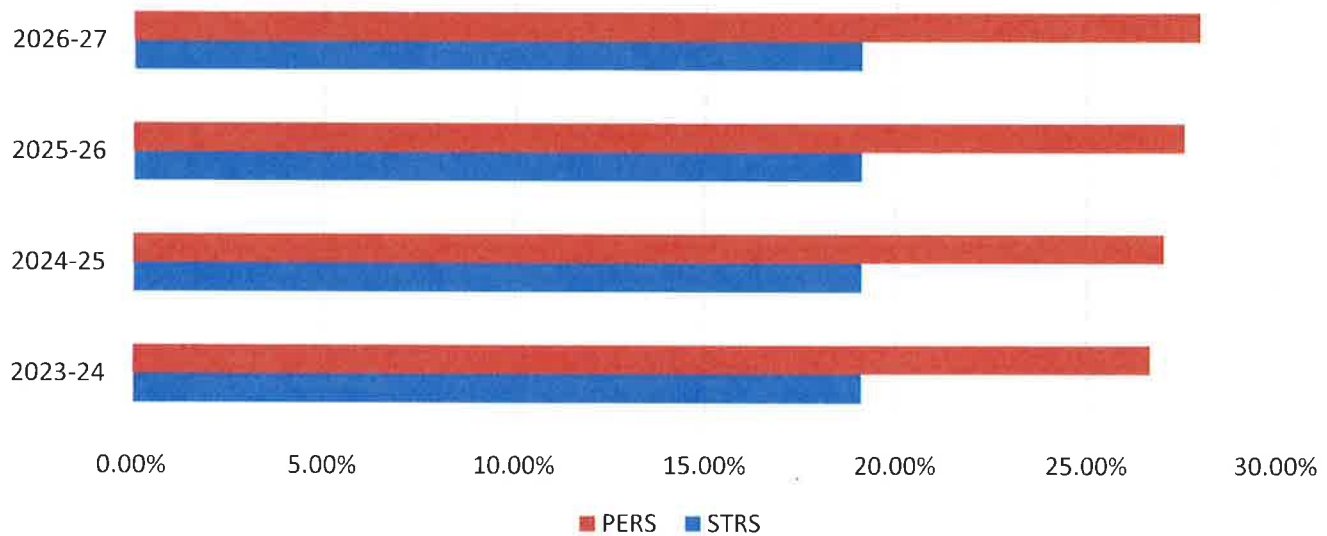
The CalSTRS Board adopted an employer contribution rate of 19.10% for 2024-25.

- 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:

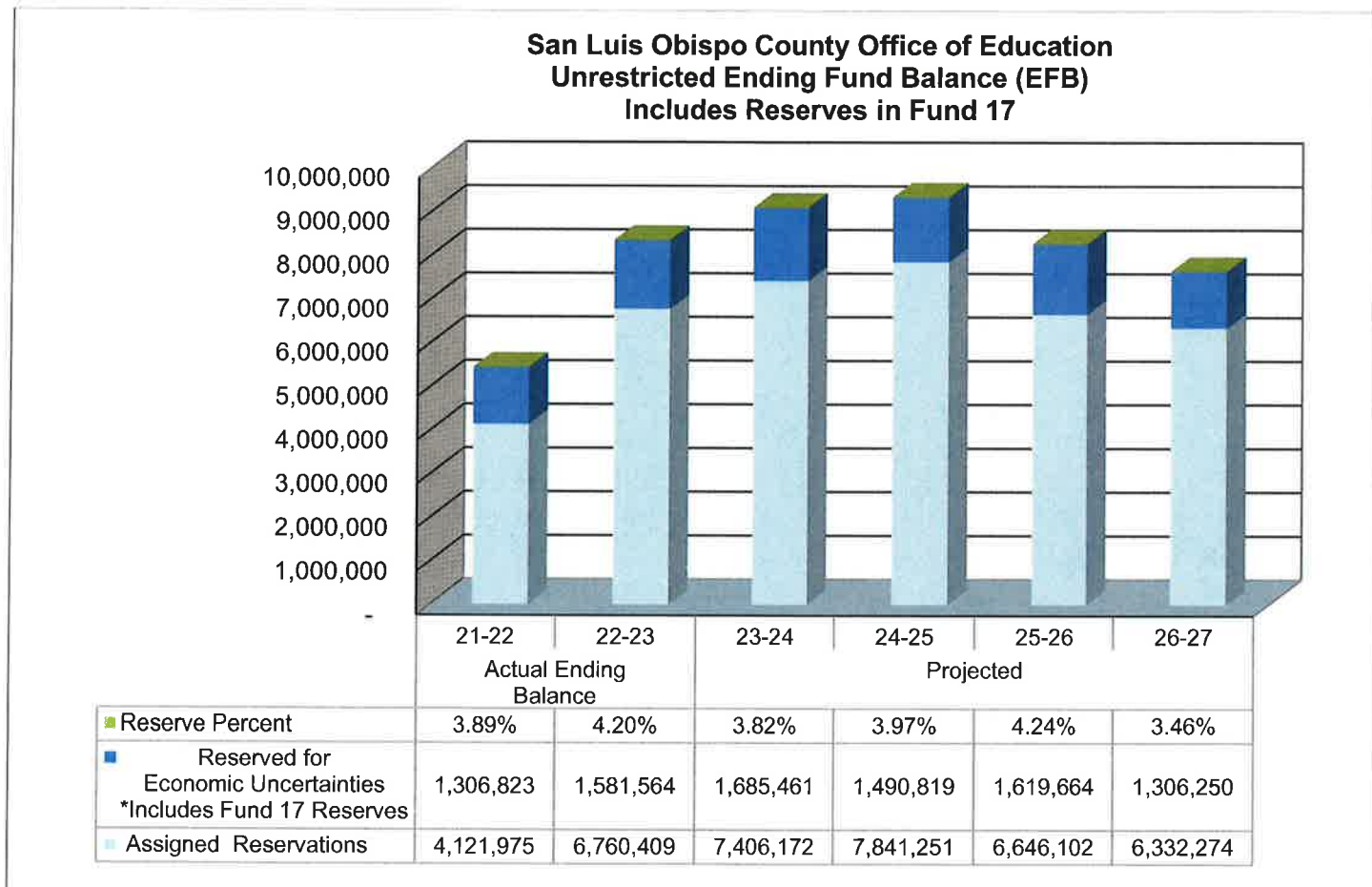
2023-24	19.10%	26.68%
2024-25	19.10%	27.05%
2025-26	19.10%	27.60%
2026-27	19.10%	28.00%

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 2024-25 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 decreases to revenues and Consumer Price Index changes to expenditures. 2024-25 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 **2024-25 Budget Report** signifies that SLOCOE can meet the state-required 3% Reserve for Economic Uncertainties for the current fiscal year, and two subsequent years.

2024-25

- COLA **1.07%** (*Based on Department of Finance*)
- LCFF funding (*See Attachment A*)
- County-Wide ADA: 28,611.63
- Pupil-Driven ADA: Community School 48.00; Court School 15.00
- Employee Salaries increased by Step, Column, and Longevity Movement and reflect all negotiated contracts
- STRS Employer Rate **19.10%**
- Increased PERS Employer Rate from **26.68 to 27.05%**
- 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 \$30,107,624. 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 \$242,852
- State Aid for Differentiated Assistance projected at \$900,000
- Eliminated carryover and one-time expenditures from 2023-24

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 2023-24 *estimated* carry over amounts and one-time COVID-19 funds
- Adjusted Unrestricted 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.
- Eliminated 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:

- All salaries and benefits reflect projected salary steps and increases
- Applied California Consumer Price Index (CPI) of **3.10%** 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)
- 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 **\$4,928,108**
- Decreased Indirect Costs Rate on Expenditures from **10.00% to 8.92%**
- 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 \$92,575
- Transfers out to Fund 20 for future OPEB expenditures in the amount of **\$600,000**

2025-26

- COLA **2.93%**
- LCFF funding (*See Attachment B*)
- County-Wide ADA: 28,611.63 (*No Growth*)
- Pupil-Driven ADA: (*No Growth*) Community School 48.00; Court School 15.00
- Employee Salaries increased by Step, Column, and Longevity Movement
- **STRS** Employer Rate remains **19.10%**
- Increased **PERS** Employer Rate from **27.05% to 27.60%**
- 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 \$30,107,624. 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 \$249,970
- State Aid for Differentiated Assistance base amount of \$300,000

Other changes to revenues include:

- Adjusted Federal Revenues based on Federal Grants
- 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.
- Eliminated 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 **2.86%**
- Indirect cost rate projected at **8.92%**
- Current Year Excess Property Tax Transfer Out estimated at **\$4,665,203**
- 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 \$101,833
- Transfers out to Fund 20 for future OPEB expenditures in the amount of **\$250,000**
- Transfers out to Fund 40 for future Capital Outlay expenditures in the amount of **\$400,000**

2026-27

- COLA **2.87%**
- LCFF funding (*See Attachment C*)
- County-Wide ADA: 28,611.63 (*No Growth*)
- Pupil-Driven ADA: (*No Growth*) Community School 48.00*; 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 **27.60% to 28.00%**
- 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 \$257,670
- State Aid for Differentiated Assistance base amount of \$300,000

**Corrected Community School ADA from 40.00 ADA to 48.00 ADA per LCFF Calculator*

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
- Eliminated 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 **2.87%**
- Indirect Cost rate projected at **8.92%**
- Current Year Excess Property Tax Transfer Out estimated at **\$4,377,603**
- 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 **\$112,015**
- Transfers out to Fund 20 for future OPEB expenditures in the amount of **\$250,000**
- Transfers out to Fund 40 for future Capital Outlay expenditures in the amount of **\$250,000**

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	2023-24 Estimated Actuals	2024-25 Budget Adoption	Dollar Variance
Revenues:			
Federal Revenues	8,343,718	7,777,363	<566,355>
Other State Revenues	12,313,681	11,829,155	<484,526>
Total Revenues	20,657,398	19,606,518	<1,050,880>
Expenditures:			
Other Outgo	20,657,398	19,606,517	<1,050,881>
Total Expenditures	20,657,398	19,606,517	<1,050,881>
Total, Net Fund Balance Increase/Decrease			<1>

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	2023-24 Estimated Actuals	2024-25 Budget Adoption	Dollar Variance
Revenues:			
Federal Revenues	287,491	287,482	<9>
Other State Revenues	2,348,948	1,997,352	<351,596>
Other Local Revenues	1,775,353	565,840	<1,209,513>
Transfers In/Sources	7,500	7,500	-
Total Revenues	4,419,292	2,858,174	(1,561,118)
Expenditures:			
Certificated Salaries	428,904	440,059	11,155
Classified Salaries	760,122	801,231	41,109
Employee Benefits	622,550	648,743	26,193
Books & Supplies	146,391	71,483	<74,908>
Operating/Services	2,430,178	1,083,259	<1,346,919>
Capital Outlay	5,698	-	<5,698>
Indirect	377,848	228,303	<149,545>
Total Expenditures	4,771,692	3,273,078	<1,498,614>
Total, Net Fund Balance Increase/Decrease			<62,505>

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	2023-24 Estimated Actuals	2024-25 Budget Adoption	Dollar Variance
Revenues:			
Federal Revenues	39,747	31,464	<8,283>
Other State Revenues	8,238	8,238	-
Other Local Revenues	<1,012>	-	1,012
Transfers In/Sources	78,301	92,575	14,274
Total Revenues	125,275	132,277	7,002
Expenditures:			
Certificated Salaries	12,065	12,800	735
Classified Salaries	27,089	28,356	1,267
Employee Benefits	17,082	20,250	3,168
Books & Supplies	64,283	61,000	<3,283>
Operating/Services	2,524	3,500	976
Indirect	3,364	6,371	3,007
Total Expenditures	126,408	132,277	5,869
Total, Net Fund Balance Increase/Decrease			1,133

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	2023-24 Estimated Actuals	2024-25 Budget Adoption	Dollar Variance
Revenues:			
Other Local Revenues	25,000	10,000	<15,000>
Total Revenues	25,000	10,000	<15,000>
Expenditures:			
Other Outgo/Tranfers Out	-	-	-
Total Expenditures	-	-	-
Total, Net Fund Balance Increase/Decrease			<15,000>

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	2023-24 Estimated Actuals	2024-25 Budget Adoption	Dollar Variance
Revenues:			
Other Local Revenues	100,000	50,000	(50,000)
Transfers In/Sources	600,000	600,000	-
Total Revenues	700,000	650,000	(50,000)
Expenditures:			
Transfers Out	110,000	-	<110,000>
Total Expenditures	110,000	-	<110,000>
Total, Net Fund Balance Increase/Decrease			60,000

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	2023-24 Estimated Actuals	2024-25 Budget Adoption	Dollar Variance
Revenues:			
Other Local Revenues	50,000	25,000	<25,000>
Transfers In/Sources	1,060,000	56,810	<1,003,190>
Total Revenues	1,110,000	81,810	<1,028,190>
Expenditures:			
Capital Outlay	1,426,200	-	<1,426,200>
Total Expenditures	1,426,200	-	<1,426,200>
Total, Net Fund Balance Increase/Decrease			398,010

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:

- Implementation of Parent Square
- 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.

Administration & Board of Education

Dr. James Brescia - Superintendent

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :0000 UNRESTRICTED			
8677	INTERAGENCY SERV BETWN LEA'S	8,180	0	0
8694	DONATIONS	0	7,500	0
8699	ALL OTHER LOCAL REVENUES	23,365	17,500	0
	REVENUE	31,545	25,000	0
1000	CERTIFICATED PERSONNEL	280,063	261,292	270,424
2000	CLASSIFIED PERSONNEL	105,067	108,844	83,726
3000	EMPLOYEE BENEFITS	199,401	196,902	168,954
4000	BOOKS AND SUPPLIES	7,699	4,560	8,000
5000	SERVICES AND OTHER OPERATING	255,518	302,727	287,700
	EXPENDITURES	847,748	874,325	818,804
	RESC :0013 LOCAL SOLUTIONS MINI GRANT			
8677	INTERAGENCY SERVICES BETWEEN LEAS	172,687	78,404	
8980	CONTRIBUTIONS	0	2,874	
	REVENUE	172,687	81,278	0
1000	CERTIFICATED PERSONNEL	0	5,936	
2000	CLASSIFIED PERSONNEL	14,274	13,448	
3000	EMPLOYEE BENEFITS	913	1,064	
4000	BOOKS AND SUPPLIES	23,146	21,279	
5000	SERVICES AND OTHER OPERATING	50,647	159,469	
	EXPENDITURES	88,980	201,196	0
	RESOURCE :0014 EMPLOYEE OF THE YEAR			
8677	INTERAGENCY SERV BETWN LEA'S	1,240	1,520	
8694	DONATIONS	15,000	15,000	15,000
8699	ALL OTHER LOCAL REVENUES	140	180	
	REVENUE	16,380	16,700	15,000
4000	BOOKS AND SUPPLIES	2,549	3,485	6,900
5000	SERVICES AND OTHER OPERATING	10,664	15,763	15,550
	EXPENDITURES	13,213	19,248	22,450

Administration & Board of Education

Dr. James Brescia - Superintendent

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESC :0015 COUNTYWIDE EDUCATION INCENTIVE			
8980	CONTRIBUTIONS FROM UNRESTRICTED REV	500,000	500,000	500,000
	REVENUE	500,000	500,000	500,000
1000	CERTIFICATED PERSONNEL	0	29,879	0
3000	EMPLOYEE BENEFITS	0	1,780	0
4000	BOOKS AND SUPPLIES	83	620	
5000	SERVICES AND OTHER OPERATING	192,001	314,860	
	EXPENDITURES	192,084	347,139	0
	RESC :0911 CA CL SCH TEACHER CREDENTIALING			
8590	ALL OTHER STATE REVENUES	172,800	137,341	192,000
	REVENUE			
1000	CERTIFICATED PERSONNEL	0	18,121	18,121
2000	CLASSIFIED PERSONNEL	8,724		
3000	EMPLOYEE BENEFITS	3,157	1,076	1,076
5000	SERVICES AND OTHER OPERATING	106,261	157,627	172,803
	EXPENDITURES	118,142	176,824	192,000
	RESOURCE :9157 MOCHA FOUNDATION			
8694	DONATIONS	70,000	0	100,000
8990	CONTRIBUTIONS	0	39,966	0
	REVENUE	70,000	39,966	100,000
4000	BOOKS AND SUPPLIES	0	130	0
5000	SERVICES AND OTHER OPERATING	1,950	37,336	0
	EXPENDITURES	1,950	37,466	0
	RESOURCE :9190 SLO CSBA			
8677	INTERAGENCY SERV BETWN LEA'S	14,880	3,150	0
	REVENUE	14,880	3,150	0

Administration & Board of Education
Dr. James Brescia - Superintendent

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :9219 COVID 19 DONATIONS			
8694	DONATIONS	0		
8990	CONTRIBUTIONS	0	(39,966)	
	REVENUE	0	(39,966)	0
1000	CERTIFICATED PERSONNEL	25,250	9,620	
3000	EMPLOYEE BENEFITS	1,625	530	
4000	BOOKS AND SUPPLIES	12	0	
5000	SERVICES AND OTHER OPERATING	8,064	0	
	EXPENDITURES	34,951	10,150	0

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

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :0000 UNRESTRICTED			
8590	ALL OTHER STATE REVENUES	10,500	0	0
8650	LEASES & RENTALS	292,463	134,323	330,532
8660	INTEREST	(11,432)	(4,600)	0
8677	INTERAGENCY SERVICE BETWEEN LEAS	56,072	25,126	
8689	ALL OTHER FEES AND CONTRACTS	218,120	104,402	165,837
8696	WORKERS COMP/SDI REIMBURSE	0	0	0
8699	ALL OTHER LOCAL REVENUES	73,695	124,667	31,500
8980	CONTRIBUTIONS FROM UNREST REV	(359,060)	0	0
	REVENUE	280,358	383,918	527,869
1000	CERTIFICATED PERSONNEL			
2000	CLASSIFIED PERSONNEL	1,381,919	1,632,699	1,831,623
3000	EMPLOYEE BENEFITS	564,886	673,769	855,991
4000	BOOKS AND SUPPLIES	19,495	19,463	31,460
5000	SERVICES AND OTHER OPERATING	344,351	527,225	335,646
7000	INTERFUND TRANSFER OUT	600,000	600,000	600,000
	EXPENDITURES	2,910,651	3,453,156	3,654,720
	RESOURCE :3212 ELEM & SECONDARY III			
8290	ALL OTHER FEDERAL REVENUES	1,097,415	360,443	
	REVENUE	1,097,415	360,443	0
1000	CERTIFICATED PERSONNEL	137,440	96,089	
2000	CLASSIFIED PERSONNEL	231,729	208,500	
3000	EMPLOYEE BENEFITS	31,508	21,696	
4000	BOOKS AND SUPPLIES	239,376		
5000	SERVICES AND OTHER OPERATING	170,815	1,390	
6000	CAPITAL OUTLAY	205,784		
7000	INTERFUND TRANSFER OUT	80,762	32,768	
	EXPENDITURES	1,097,414	360,443	0

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

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :3213 ESSER III			
8290	ALL OTHER FEDERAL REVENUES	1,262,214	2,916,933	
	REVENUE	1,262,214	2,916,933	0
1000	CERTIFICATED PERSONNEL	236,126	431,386	
2000	CLASSIFIED PERSONNEL	110,477	147,992	
3000	EMPLOYEE BENEFITS	150,118	247,232	
4000	BOOKS AND SUPPLIES	10,465	13,385	
5000	SERVICES AND OTHER OPERATING	256,164	866,064	
6000	CAPITAL OUTLAY	429,919	1,115,482	
7000	INTERFUND TRANSFER OUT	68,945	95,393	
	EXPENDITURES	1,262,214	2,916,934	0
	RESOURCE :3214 ESSER III LEARNING LOSS			
8287	PASS THRU FROM FEDERAL SOURCES	142,591	503,470	
8290	ALL OTHER FEDERAL REVENUES	80,560	366,634	
	REVENUE	223,151	870,104	0
1000	CERTIFICATED PERSONNEL		107,723	
2000	CLASSIFIED PERSONNEL	63,692	146,260	
3000	EMPLOYEE BENEFITS	23,449	112,592	
4000	BOOKS AND SUPPLIES	(7,310)		
5000	SERVICES AND OTHER OPERATING	730	59	
7000	INTERFUND TRANSFER OUT	142,591	503,470	
	EXPENDITURES	223,152	870,104	0
	RESOURCE :3216 ESSER III EXPANDED LEARNING			
8290	ALL OTHER FEDERAL REVENUES	106,830		
	REVENUE	106,830	0	0
2000	CLASSIFIED PERSONNEL	68,416		
3000	EMPLOYEE BENEFITS	37,281		
5000	SERVICES AND OTHER OPERATING	1,133		
	EXPENDITURES	106,830	0	0

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

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :3217 GEER II EXPANDED LEARN			
8290	ALL OTHER FEDERAL REVENUES	22,101		
	REVENUE	22,101	0	0
1000	CERTIFICATED PERSONNEL	771		
2000	CLASSIFIED PERSONNEL	14,014		
3000	EMPLOYEE BENEFITS	7,316		
5000	SERVICES AND OTHER OPERATING			
7000	INTERFUND TRANSFER OUT			
	EXPENDITURES	22,101	0	0
	RESOURCE :3218 ESSER III EXPANDED LEARNING			
8287	PASS THRU FROM FEDERAL SOURCES		50,364	
8290	ALL OTHER FEDERAL REVENUES	4,602	14,674	
	REVENUE	4,602	65,038	0
1000	CERTIFICATED PERSONNEL	2,283		
2000	CLASSIFIED PERSONNEL	707	13,750	
3000	EMPLOYEE BENEFITS	789	923	
4000	BOOKS AND SUPPLIES	145		
5000	SERVICES AND OTHER OPERATING	677		
7000	INTERFUND TRANSFER OUT		50,364	
	EXPENDITURES	4,601	65,037	0
	RESOURCE :3219 ESSER III ELO STATE RESERVE			
8287	PASS THRU FROM FEDERAL SOURCES		56,397	
8290	ALL OTHER FEDERAL REVENUES	43,893	15,717	
	REVENUE	43,893	72,114	0
1000	CERTIFICATED PERSONNEL			
2000	CLASSIFIED PERSONNEL	31,954	10,431	
3000	EMPLOYEE BENEFITS	11,735	4,097	
5000	SERVICES AND OTHER OPERATING	205	1,190	
7000	INTERFUND TRANSFER OUT		56,397	
	EXPENDITURES	43,894	72,115	0

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

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :7412 A-G ACCESS/SUCCESS GRANT			
8590	ALL OTHER STATE REVENUE			
	REVENUE	0	0	0
1000	CERTIFICATED PERSONNEL	30,693	19,959	
3000	EMPLOYEE BENEFITS	10,498	6,956	
5000	SERVICES AND OTHER OPERATING		90	
7000	INTERFUND TRANSFER OUT	4,103	2,701	
	EXPENDITURES	45,294	29,706	0
	RESOURCE :7413 A-G LEARNING LOSS MITIGATION			
8590	ALL OTHER STATE REVENUE			
	REVENUE	0	0	0
1000	CERTIFICATED PERSONNEL	30,693	19,959	
3000	EMPLOYEE BENEFITS	10,498	6,957	
5000	SERVICES AND OTHER OPERATING		90	
7000	INTERFUND TRANSFER OUT	4,103	2,701	
	EXPENDITURES	45,294	29,707	0
	RESOURCE :7422 IN-PERSON INSTRUCTION			
8590	ALL OTHER STATE REVENUE	19,825	227,372	
	REVENUE	19,825	227,372	0
1000	CERTIFICATED PERSONNEL		89,034	
2000	CLASSIFIED PERSONNEL		59,910	
3000	EMPLOYEE BENEFITS		54,485	
4000	BOOKS AND SUPPLIES			
5000	SERVICES AND OTHER OPERATING		3,272	
6000	CAPITAL OUTLAY	19,825		
7000	INTERFUND TRANSFER OUT		20,671	
	EXPENDITURES	19,825	227,372	0

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

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :7425 EXPANDED LEARNING OPPORTUNITY			
8590	ALL OTHER STATE REVENUE		13,577	
8990	CONTRIBUTIONS FROM RESTRICTED			
	REVENUE	0	13,577	0
1000	CERTIFICATED PERSONNEL	53,132		
2000	CLASSIFIED PERSONNEL	1,580		
3000	EMPLOYEE BENEFITS	17,237		
4000	BOOKS AND SUPPLIES	2,977		
5000	SERVICES AND OTHER OPERATING	3,301	16,150	
6000	CAPITOL OUTLAY			
	EXPENDITURES	78,227	16,150	0
	RESOURCE :7426 ELO - PARAPROFESSIONALS			
8590	ALL OTHER STATE REVENUE			
8990	CONTRIBUTIONS FROM RESTRICTED			
	REVENUE	0	0	0
2000	CLASSIFIED PERSONNEL	8,767	3,421	
3000	EMPLOYEE BENEFITS	1,377	545	
4000	BOOKS AND SUPPLIES			
5000	SERVICES AND OTHER OPERATING			
6000	CAPITOL OUTLAY			
	EXPENDITURES	10,144	3,966	0
	RESOURCE :7430 COVID-19 MITIGATION FOR COUNTY			
8590	ALL OTHER STATE REVENUE			
	REVENUE	0	0	0
1000	CERTIFICATED PERSONNEL	182,914		
3000	EMPLOYEE BENEFITS	77,018		
4000	BOOKS AND SUPPLIES	162		
5000	SERVICES AND OTHER OPERATING	20		
7000	INTERFUND TRANSFER OUT	25,907		
	EXPENDITURES	286,021	0	0

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

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :7890 CDC CRISIS RESPONSE C19			
8590	ALL OTHER STATE REVENUE	191,635	139,117	
	REVENUE	191,635	139,117	0
1000	CERTIFICATED PERSONNEL	41,631	41,588	
2000	CLASSIFIED PERSONNEL	50,532	9,417	
3000	EMPLOYEE BENEFITS	42,872	20,662	
5000	SERVICES AND OTHER OPERATING	88	92,791	
7000	INTERFUND TRANSFER OUT	14,703	16,448	
	EXPENDITURES	149,826	180,906	0

Business Services
Data Processing Services
Meghan Knable - Payroll Manager

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :0424 DATA PROCESSING			
8677	INTERAGENCY SERVICE BETWEEN LEAS	213		
8689	ALL OTHER FEES AND CONTRACTS	259,081	258,750	279,312
8695	REBATES-EPAYABLES	113,910	100,000	100,000
8980	CONTRIBUTIONS FROM UNRESTRICTED	86,147	311,114	106,104
	REVENUE	459,351	669,864	485,416
2000	CLASSIFIED PERSONNEL	155,906	146,668	137,743
3000	EMPLOYEE BENEFITS	78,992	76,414	74,151
4000	BOOKS AND SUPPLIES	9,828	14,285	14,500
5000	SERVICES AND OTHER OPERATING	205,274	446,407	259,022
7000	AUTHORIZED INTERFUND TF OUT			
	EXPENDITURES	450,000	683,774	485,416

Maintenance & Operations
Hugo Bastidos - Director of Operational Services

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESC :0000 UNRESTRICTED			
8650	LEASES & RENTALS	44,190	45,494	38,000
8677	INTERAGENCY SERV BETWN LEA'S	63,391	66,985	68,582
8699	ALL OTHER LOCAL REVENUES	10,452	23,557	
8980	CONTRIBUTIONS FROM UNREST REV	(783,741)	(1,013,627)	(1,084,535)
	REVENUE	(665,708)	(877,591)	(977,953)
2000	CLASSIFIED PERSONNEL	382,889	379,983	554,751
3000	EMPLOYEE BENEFITS	191,344	195,370	300,568
4000	BOOKS AND SUPPLIES	124,379	124,090	163,705
5000	SERVICES AND OTHER OPERATING	384,852	508,511	473,905
6000	CAPITAL OUTLAY	11,643	12,805	6,000
7000	AUTHORIZED INTERFUND TF OUT	400,000	1,000,000	
	EXPENDITURES	1,495,107	2,220,759	1,498,929
	RESC :0240 COMMUNITY SCHOOL			
2000	CLASSIFIED PERSONNEL	24,382	36,010	37,442
3000	EMPLOYEE BENEFITS	10,725	16,882	18,341
4000	BOOKS AND SUPPLIES	6,089	10,269	12,000
5000	SERVICES AND OTHER OPERATING	44,939	61,323	135,029
	EXPENDITURES	86,135	124,484	202,812
	RESC :0723 HOME TO SCHOOL TRANSPORTATION			
8590	ALL OTHER STATE REVENUES	131,401	131,401	13,141
8677	INTERAGENCY SERVICE TO LEA'S	2,889		
8699	ALL OTHER LOCAL REVENUES		2,538	
8980	CONTRIBUTIONS FR UNRESTR REV	345,535	418,841	519,453
	REVENUE	479,825	552,780	532,594
2000	CLASSIFIED PERSONNEL	148,922	182,852	196,288
3000	EMPLOYEE BENEFITS	71,488	90,553	96,410
4000	BOOKS AND SUPPLIES	32,874	24,785	30,000
5000	SERVICES AND OTHER OPERATING	183,119	253,574	328,156
6000	CAPITAL OUTLAY	43,422	2,600	0
	EXPENDITURES	479,825	554,364	650,854

Maintenance & Operations
Hugo Bastidos - Director of Operational Services

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESC :8150 ONGOING & MAJOR MAINT			
8980	CONTRIBUTIONS FR UNRESTR REV	467,091	544,256	675,829
8990	CONTRIBUTIONS FROM REST REV	25,354	33,306	31,094
	REVENUE	492,445	577,562	706,923
2000	CLASSIFIED PERSONNEL	220,409	268,653	273,654
3000	EMPLOYEE BENEFITS	109,177	135,298	138,656
4000	BOOKS AND SUPPLIES	78,656	95,400	105,600
5000	SERVICES AND OTHER OPERATING	65,417	104,710	126,120
6000	CAPITAL OUTLAY	25,987	12,000	5,000
7000	TUITION AND TRANSFERS	47,181	66,724	57,893
	EXPENDITURES	546,827	682,785	706,923
	RESC :9055 SIPE-SAFETY GRANT			
8699	ALL OTHER LOCAL REVENUES	17,379	29,746	22,000
8980	CONTRIBUTIONS FR UNRESTR REV	5,363	5,363	5,363
	REVENUE	22,742	35,109	27,363
4000	BOOKS AND SUPPLIES	25,382	36,612	20,000
5000	SERVICES AND OTHER OPERATING	855	272	0
6000	CAPITAL OUTLAY			
	EXPENDITURES	26,237	36,884	20,000
	RESOURCE :9531 ARPA MOU W COUNTY FOR CHIP			
8689	ALL OTHER FEES AND CONTRACTS	239,173	5,826	0
	REVENUE	239,173	5,826	0
4000	BOOKS AND SUPPLIES		5,826	
6000	CAPITAL OUTLAY	239,173	0	0
	EXPENDITURES	239,173	5,826	0

Maintenance & Operations
Hugo Bastidos - Director of Operational Services

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :9693 USE OF FACILITIES			
8650	LEASES & RENTALS	164,419	152,790	152,500
8699	ALL OTHER LOCAL REVENUES		4,780	
	REVENUE	164,419	157,570	152,500
4000	BOOKS AND SUPPLIES		7,772	12,000
5000	SERVICES AND OTHER OPERATING		145,499	102,487
6000	CAPITAL OUTLAY		203,455	30,600
	EXPENDITURES	0	356,726	145,087
	FUND 01 RESC :9694 FACILITIES			
8625	COMM REDEV FDS NOT SUBJ TO RL	610,473	600,000	600,000
8699	ALL OTHER LOCAL REVENUES		11,495	
8980	CONTRIBUTIONS FROM UNRESTRICTED (RDA)		0	0
	REVENUE	610,473	611,495	600,000
2000	CLASSIFIED PERSONNEL	48,505	87,981	86,100
3000	EMPLOYEE BENEFITS	21,062	38,531	31,278
4000	BOOKS AND SUPPLIES	9,889	2,438	5,000
5000	SERVICES AND OTHER OPERATING	53,825	(902,807)	(1,383,810)
6000	CAPITAL OUTLAY	88,889	2,073,147	1,804,622
7000	TUITION AND TRANSFERS	60,000	60,000	56,810
	EXPENDITURES	282,170	1,359,290	600,000
	FUND 12 RESC :0000 UNRESTRICTED			
8699	ALL OTHER LOCAL REVENUES	17,162	34,073	34,075
	REVENUE	17,162	34,073	34,075
5000	SERVICES AND OTHER OPERATING	17,162	34,073	34,075
	EXPENDITURES	17,162	34,073	34,075
	FUND 12 RESC :6105 PRESCHOOL-CUSTODIAL			
2000	CLASSIFIED PERSONNEL	92,717	103,598	116,360
3000	EMPLOYEE BENEFITS	46,385	54,492	59,526
4000	BOOKS AND SUPPLIES	5,717	8,000	6,865
5000	SERVICES AND OTHER OPERATING EXPENDITUR	21,828	27,012	0
7000	TUITION AND TRANSFERS	16,345	20,018	16,301
	EXPENDITURES	182,992	213,120	199,052

Maintenance & Operations
Hugo Bastidos - Director of Operational Services

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	FUND 40 RESC :0000 UNRESTRICTED			
8660	INTEREST			
8662	GAINS OR LOSSES ON INVESTMENTS			
8919	OTHER AUTHORIZED INTERFUND TRANSFERS		600,000	
	REVENUE	0	600,000	0
6000	CAPITAL OUTLAY	23,740	1,426,200	
	EXPENDITURES	23,740	1,426,200	0

Information Technology Services
AJ Alsup - Director of Information Technology Services

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESC :0000 UNRESTRICTED - TECH SERVICES			
8650	LEASES & RENTALS		42,000	42,000
8677	INTERAGENCY SERV BETWN LEA'S	303,653	154,573	146,500
8689	ALL OTHER FEES & CONTRACTS	19,174	6,545	0
8699	ALL OTHER LOCAL REVENUES	89,518	48,151	48,000
	REVENUE	412,345	251,269	236,500
2000	CLASSIFIED PERSONNEL	326,859	389,566	431,530
3000	EMPLOYEE BENEFITS	146,507	175,481	181,096
4000	BOOKS AND SUPPLIES	49,170	205,368	80,000
5000	SERVICES AND OTHER OPERATING	513,930	459,160	471,500
6000	CAPITAL OUTLAY	54,376	664,128	50,000
	EXPENDITURES	1,090,842	1,893,703	1,214,126

Human Resources Department
Thomas Alvarez - Chief Human Resources Officer

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :0000 UNRESTRICTED			
8590	ALL OTHER STATE REVENUES	6,251	6,261	5,000
8689	ALL OTHER FEES AND CONTRACTS	4,750	2,564	2,500
8699	ALL OTHER LOCAL REVENUES	32,169	5,475	32,000
	REVENUE	43,170	14,300	39,500
1000	CERTIFICATED PERSONNEL	0	1,943	
2000	CLASSIFIED PERSONNEL	641,871	657,860	704,263
3000	EMPLOYEE BENEFITS	284,389	299,741	302,369
4000	BOOKS AND SUPPLIES	4,725	5,225	5,000
5000	SERVICES AND OTHER OPERATING	70,621	104,083	105,400
	EXPENDITURES	1,001,606	1,068,852	1,117,032
	RESOURCE :0704 EMPLOYEE ED INCENTIVES			
8699	ALL OTHER LOCAL REVENUES	63,411	0	0
8980	CONTRIBUTIONS FR UNRESTR REV		10,000	10,000
	REVENUE	63,411	10,000	10,000
5000	SERVICES AND OTHER OPERATING	5,000	14,653	0
	EXPENDITURES	5,000	14,653	0

Educational Support Services
Joe Koski - Executive Director

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :0000 UNRESTRICTED			
8980	CONTRIBUTIONS FROM UNRESTRICTED	0	(100,000)	(100,000)
	REVENUE	0	(100,000)	(100,000)
1000	CERTIFICATED PERSONNEL	21,961	30,200	198,495
2000	CLASSIFIED PERSONNEL	9,009	1,060	74,421
3000	EMPLOYEE BENEFITS	(18,127)	1,937	98,552
4000	BOOKS AND SUPPLIES	4,666	6,899	10,000
5000	SERVICES AND OTHER OPERATING	13,862	22,287	57,968
	EXPENDITURES	31,371	62,383	439,436
	RESOURCE :6266 EDUCATOR EFFECTIVENESS			
8590	ALL OTHER STATE REVENUE	0	0	0
	REVENUE	0	0	0
1000	CERTIFICATED PERSONNEL			70,202
3000	EMPLOYEE BENEFITS			25,072
5000	SERVICES AND OTHER OPERATING			57,267
7000	TUITION AND TRANSFERS			13,607
	EXPENDITURES	0	0	166,148
	RESOURCE :6333 CA COMM SCHOOL PARTNERSHIP			
8590	ALL OTHER STATE REVENUE	617	399,383	0
	REVENUE	617	399,383	0
1000	CERTIFICATED PERSONNEL		63,201	37,058
2000	CLASSIFIED PERSONNEL			56,636
3000	EMPLOYEE BENEFITS		18,825	43,921
4000	BOOKS AND SUPPLIES		704	1,000
5000	SERVICES AND OTHER OPERATING	617	98,528	45,006
7000	TUITION AND TRANSFERS		18,125	16,379
	EXPENDITURES	617	199,383	200,000

Educational Support Services
Joe Koski - Executive Director

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :9012 COLLEGE NIGHT			
8694	DONATIONS	0	9,400	9,400
	REVENUE	0	9,400	9,400
2000	CLASSIFIED PERSONNEL		246	1,000
3000	EMPLOYEE BENEFITS		15	45
4000	BOOKS AND SUPPLIES		375	400
5000	SERVICES AND OTHER OPERATING		8,807	6,700
7000	TUITION AND TRANSFERS		944	727
	EXPENDITURES	0	10,387	8,872
	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	411	5,260	6,275
8699	ALL OTHER LOCAL REVENUES	10,250	5,800	7,000
8980	CONTRIBUTIONS FROM UNRESTRICTED		100,000	100,000
	REVENUE	10,661	111,060	113,275
1000	CERTIFICATED PERSONNEL	2,093	41,555	43,449
2000	CLASSIFIED PERSONNEL	10,948	15,000	15,000
3000	EMPLOYEE BENEFITS	1,390	11,215	7,873
4000	BOOKS AND SUPPLIES	419	1,779	1,100
5000	SERVICES AND OTHER OPERATING	89,883	68,414	37,559
7000	TUITION AND TRANSFERS		12,674	8,294
	EXPENDITURES	104,733	150,637	113,275

Educational Support Services

Joe Koski - Executive Director

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :9408 COUNTY MUSIC PROGRAM			
8699	ALL OTHER LOCAL REVENUES	12,655	12,655	13,750
	REVENUE	12,655	12,655	13,750
4000	BOOKS AND SUPPLIES	1,228	1,457	750
5000	SERVICES AND OTHER OPERATING	11,669	13,518	13,000
	EXPENDITURES	12,897	14,975	13,750
	RESOURCE :9823 21st CENTURY SCHOOLS			
8677	INTERAGENCY SERVICES BETWEEN LEAS	97,162	400,000	220,000
	REVENUE	97,162	400,000	220,000
1000	CERTIFICATED PERSONNEL	34,097	104,540	47,242
3000	EMPLOYEE BENEFITS	8,260	42,432	16,357
4000	BOOKS AND SUPPLIES	1,200	0	3,000
5000	SERVICES AND OTHER OPERATING	45,068	219,298	135,384
7000	TUITION AND TRANSFERS	8,536	33,730	18,017
	EXPENDITURES	97,161	400,000	220,000

Educational Support Services

Joe Koski - Executive Director

LCAP Oversight

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :0830 COE LCAP OVERSIGHT			
8011	REV LIMIT STATE AID-CURR YEAR	222,030	240,281	242,852
8677	INTERAGENCY SERV BETWN LEA'S		99	
	REVENUE	222,030	240,380	242,852
1000	CERTIFICATED PERSONNEL	88,010	52,395	68,768
2000	CLASSIFIED PERSONNEL	964	0	15,242
3000	EMPLOYEE BENEFITS	33,283	19,516	34,709
4000	BOOKS AND SUPPLIES	8,613	2,350	5,300
5000	SERVICES AND OTHER OPERATING	15,326	23,444	32,761
7000	TUITION AND TRANSFERS	14,602	9,770	13,985
	EXPENDITURES	160,798	107,475	170,765
	RESOURCE :3183 ESSA-CSI SCHOOL IMPROV			
8290	ALL OTHER FEDERAL REVENUE	35,123	27,778	26,247
	REVENUE	35,123	27,778	26,247
1000	CERTIFICATED PERSONNEL	22,417	18,222	17,702
3000	EMPLOYEE BENEFITS	8,508	6,915	6,311
4000	BOOKS AND SUPPLIES	839	0	0
5000	OTH OPERATING EXPEND D N USE	177	123	86
7000	TUITION AND TRANSFERS	3,181	2,525	2,148
	EXPENDITURES	35,122	27,785	26,247
	RESOURCE :9824 CALHOPE STUDENT SUPPORT 2.0			
8677	INTERAGENCY SERV BETWN LEA'S	171,614		
	REVENUE	171,614	0	0
1000	CERTIFICATED PERSONNEL			
3000	EMPLOYEE BENEFITS			
4000	BOOKS AND SUPPLIES			
5000	OTH OPERATING EXPEND D N USE			
7000	TUITION AND TRANSFERS			
	EXPENDITURES	0	0	0

Educational Support Services

Joe Koski - Executive Director

Differentiated Assistance

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :0831 DIFFERENTIATED ASST			
8011	REV LIMIT STATE AID-CURR YEAR	800,000	966,667	900,000
8677	INTERAGENCY SERVICE BETWEEN LEAS			
	REVENUE	0	0	0
1000	CERTIFICATED PERSONNEL	286,392	250,207	502,119
2000	CLASSIFIED PERSONNEL	56,162	113,122	197,277
3000	EMPLOYEE BENEFITS	117,933	135,023	331,666
4000	BOOKS AND SUPPLIES	486	3,500	0
5000	SERVICES AND OTHER OPERATING	78,029	155,355	249,000
6000	CAPITAL OUTLAY			5,000
7000	TUITION AND TRANSFERS	55,575	75,974	114,628
	EXPENDITURES	594,577	733,181	1,399,690
	RESOURCE :3183 ESSA-CSI IMPROVEMENT FOR SCHOOLS			
8290	ALL OTHER FEDERAL REVENUES	24,272	27,027	25,947
	REVENUE	24,272	27,027	25,947
1000	CERTIFICATED PERSONNEL	15,894	17,952	17,760
3000	EMPLOYEE BENEFITS	6,121	6,494	5,990
5000	SERVICES AND OTHER OPERATING	59	117	74
7000	TUITION AND TRANSFERS	2,198	2,457	2,123
	EXPENDITURES	24,272	27,020	25,947
	RESOURCE :7823 MULTI-LEVEL SUPPORT STATEWIDE			
8590	REV LIMIT STATE AID-CURR YEAR	25,000	(25,000)	
8677	INTERAGENCY SERVICE BETWEEN LEAS			
	REVENUE	25,000	(25,000)	0
1000	CERTIFICATED PERSONNEL	6,844		
2000	CLASSIFIED PERSONNEL	3,707		
3000	EMPLOYEE BENEFITS	2,881		
4000	BOOKS AND SUPPLIES			
5000	SERVICES AND OTHER OPERATING	4,409	3,684	12,000
7000	TUITION AND TRANSFERS	1,777	368	1,070
	EXPENDITURES	19,618	4,052	13,070

Educational Support Services

Joe Koski - Executive Director

Differentiated Assistance

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :7886 CHILDREN&YOUTH BEHAVIORAL HEALTH			
8590	ALL OTHER STATE REVENUES		747,731	
	REVENUE	0	747,731	0
1000	CERTIFICATED PERSONNEL		17,400	69,006
2000	CLASSIFIED PERSONNEL			10,162
3000	EMPLOYEE BENEFITS		4,282	31,616
4000	BOOKS AND SUPPLIES			2,980
5000	SERVICES AND OTHER OPERATING			202,187
7000	TUITION AND TRANSFERS		2,169	28,183
	EXPENDITURES	0	23,851	344,134
	RESOURCE :9824 CALHOPE STUDENT SUPPORT			
8677	INTERAGENCY SERVICE BETWEEN LEAS	98,356	180,000	
	REVENUE	98,356	180,000	0
1000	CERTIFICATED PERSONNEL	81,114	51,833	55,166
2000	CLASSIFIED PERSONNEL	15,240	0	0
3000	EMPLOYEE BENEFITS	39,108	20,301	20,472
4000	BOOKS AND SUPPLIES	1,548	3,424	0
5000	SERVICES AND OTHER OPERATING	108,507	88,078	0
7000	TUITION AND TRANSFERS	24,453	16,364	0
	EXPENDITURES	269,970	180,000	75,638
	RESOURCE :9826 CALHOPE STUDENT SUPPORT 3.0			
8677	INTERAGENCY SERVICE BETWEEN LEAS		417,774	417,774
	REVENUE	0	417,774	417,774
1000	CERTIFICATED PERSONNEL		75,014	123,674
2000	CLASSIFIED PERSONNEL		24,858	0
3000	EMPLOYEE BENEFITS		41,469	45,672
4000	BOOKS AND SUPPLIES		10,803	11,500
5000	SERVICES AND OTHER OPERATING		227,650	202,714
7000	TUITION AND TRANSFERS		37,980	34,214
	EXPENDITURES	0	417,774	417,774

Educational Support Services

Joe Koski - Executive Director

Differentiated Assistance

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :9827 2023 EWIG: COMPUTER SCIENCE GRANT			
8677	INTERAGENCY SERVICE BETWEEN LEAS	16,500	16,500	
	REVENUE	16,500	16,500	0
1000	CERTIFICATED PERSONNEL		10,783	
3000	EMPLOYEE BENEFITS		3,964	
5000	SERVICES AND OTHER OPERATING		531	
7000	TUITION AND TRANSFERS		1,222	
	EXPENDITURES	0	16,500	0
	RESOURCE :9828 CA-MATH, COMPUTER, SCIENCE			
8677	INTERAGENCY SERVICE BETWEEN LEAS		341,300	314,300
	REVENUE	0	341,300	314,300
1000	CERTIFICATED PERSONNEL			38,231
2000	CLASSIFIED PERSONNEL			5,081
3000	EMPLOYEE BENEFITS			17,451
4000	BOOKS AND SUPPLIES			950
5000	SERVICES AND OTHER OPERATING			18,000
7000	TUITION AND TRANSFERS			7,110
	EXPENDITURES	0	0	86,823
	RESOURCE :9829 SCHOOL-LINKED PARTNERSHIP			
8677	INTERAGENCY SERVICE BETWEEN LEAS			1,888,125
	REVENUE	0	0	1,888,125
1000	CERTIFICATED PERSONNEL			119,191
2000	CLASSIFIED PERSONNEL			5,081
3000	EMPLOYEE BENEFITS			46,019
4000	BOOKS AND SUPPLIES			
5000	SERVICES AND OTHER OPERATING			100,000
7000	TUITION AND TRANSFERS			24,110
	EXPENDITURES	0	0	294,401

Educational Support Services

Joe Koski - Executive Director

Differentiated Assistance

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :9830 EDUCATIONAL SERVICES PROF DEV			
8677	INTERAGENCY SERVICE BETWEEN LEAS	50,998	138,395	130,200
	REVENUE	50,998	138,395	130,200
1000	CERTIFICATED PERSONNEL			73,189
2000	CLASSIFIED PERSONNEL	3,064	24,858	52,744
3000	EMPLOYEE BENEFITS	853	11,752	52,168
4000	BOOKS AND SUPPLIES	286	1,250	2,250
5000	SERVICES AND OTHER OPERATING	10,281	34,101	22,134
7000	TUITION AND TRANSFERS	1,194	7,196	18,062
	EXPENDITURES	15,678	79,157	220,547

Educational Support Services

Joe Koski - Executive Director

TOBACCO USE PREVENTION EDUCATION

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	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	15,580	4,515	4,790
2000	CLASSIFIED PERSONNEL	-	4,641	15,665
3000	EMPLOYEE BENEFITS	6,063	4,117	10,118
4000	BOOKS AND SUPPLIES	-	200	-
5000	SERVICES AND OTHER OPERATING	12,460	20,618	3,856
7000	TUITION AND TRANSFERS	3,397	3,409	3,071
	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	15,580	4,515	4,790
2000	CLASSIFIED PERSONNEL	-	4,641	15,665
3000	EMPLOYEE BENEFITS	6,063	4,117	10,118
4000	BOOKS AND SUPPLIES	-	200	-
5000	SERVICES AND OTHER OPERATING	12,460	20,618	3,856
7000	TUITION AND TRANSFERS	3,397	3,409	3,071
	EXPENDITURES	37,500	37,500	37,500
	RESOURCE :6690 TOBACCO USE PREV ED GRADE 6-12			
8590	ALL OTHER STATE REVENUES		335,114	335,114
	REVENUE	-	335,114	335,114
1000	CERTIFICATED PERSONNEL		103,847	110,170
2000	CLASSIFIED PERSONNEL		1,031	4,380
3000	EMPLOYEE BENEFITS		39,896	42,056
4000	BOOKS AND SUPPLIES		4,808	4,300
5000	SERVICES AND OTHER OPERATING		155,067	146,764
7000	TUITION AND TRANSFERS		30,465	27,444
	EXPENDITURES	-	335,114	335,114

Educational Support Services

Joe Koski - Executive Director

C&I TIP & CASC

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :0822 TIP/CASC			
8677	INTERAGENCY SERV BETWN LEA'S	416,875	356,750	360,500
8689	ALL OTHER FEES AND CONTRACTS	74,000		
	REVENUE	490,875	356,750	360,500
1000	CERTIFICATED PERSONNEL	119,927	106,786	67,489
2000	CLASSIFIED PERSONNEL	43,849	38,385	49,341
3000	EMPLOYEE BENEFITS	67,844	56,085	46,551
4000	BOOKS AND SUPPLIES	2,649	5,059	4,300
5000	SERVICES AND OTHER OPERATING	59,735	16,723	18,652
7000	TUITION AND TRANSFERS	29,283	22,304	16,621
	EXPENDITURES	323,287	245,342	202,954

Educational Support Services

Joe Koski - Executive Director

Foster and Homeless Youth

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESC :3010 NCLB:TITLE 1 HOMELESS			
2000	CLASSIFIED PERSONNEL	20,371	19,778	20,408
3000	EMPLOYEE BENEFITS	10,785	11,398	10,793
5000	SERVICES AND OTHER OPERATING	169	149	124
	EXPENDITURES	31,325	31,325	31,325
	RESC :5630 NCLB: TITLE 10: HOMELESS			
8290	ALL OTHER FEDERAL REVENUES	101,219	135,258	125,000
	REVENUE	101,219	135,258	125,000
1000	CERTIFICATED PERSONNEL	4,708	5,015	45,815
2000	CLASSIFIED PERSONNEL	15,785	14,166	19,284
3000	EMPLOYEE BENEFITS	10,099	9,951	27,434
4000	BOOKS AND SUPPLIES	1,894	34,022	1,826
5000	SERVICES AND OTHER OPERATING	85,749	62,989	20,404
6000	CAPITAL OUTLAY	0		
7000	TUITION AND TRANSFERS	8,290	9,114	10,237
	EXPENDITURES	126,525	135,257	125,000
	RESOURCE :5632 AMERICAN RESCUE PLAN HOMELESS			
8290	ALL OTHER FEDERAL REVENUES	46,679	88,334	
	REVENUE	46,679	88,334	0
4000	BOOKS AND SUPPLIES	6,035	9,308	
5000	SERVICES AND OTHER OPERATING	37,322	70,242	
6000	CAPITAL OUTLAY		3,033	
7000	TUITION AND TRANSFERS	3,322	5,750	
	EXPENDITURES	46,679	88,333	0

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

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :5633 AM RESCUE HOMELESS CHILD YOUTH			
8290	ALL OTHER FEDERAL REVENUES	147,244	302,756	
	REVENUE	147,244	302,756	0
1000	CERTIFICATED PERSONNEL	4,762	6,000	
2000	CLASSIFIED PERSONNEL	44,715	70,837	
3000	EMPLOYEE BENEFITS	26,655	39,291	
4000	BOOKS AND SUPPLIES	414		
5000	SERVICES AND OTHER OPERATING	58,062	163,577	
7000	TUITION AND TRANSFERS	12,635	23,051	
	EXPENDITURES	147,243	302,756	0
	RESOURCE :5634 AM RESCUE HOMELESS II			
8287	PASS-THRU REV FROM FEDERAL SOURCES	295		
8290	ALL OTHER FEDERAL REVENUE	11,926	9,778	
	REVENUE	12,221	9,778	0
4000	BOOKS AND SUPPLIES	2,106	6,810	
5000	SERVICES AND OTHER OPERATING	246		
6000	CAPITAL OUTLAY	9,340	2,079	
7000	TUITION AND TRANSFERS	529	889	
	EXPENDITURES	12,221	9,778	0
	RESOURCE :5636 AM RESCUE HOMELESS CHILD/YOUTH			
8290	ALL OTHER FEDERAL REVENUES	62,644		
	REVENUE	62,644	0	0
1000	CERTIFICATED PERSONNEL	30,588		
2000	CLASSIFIED PERSONNEL			
3000	EMPLOYEE BENEFITS	11,963		
5000	SERVICES AND OTHER OPERATING	14,643		
7000	TUITION AND TRANSFERS	5,449		
	EXPENDITURES	62,643	0	0

Educational Support Services

Joe Koski - Executive Director

Foster and Homeless Youth

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :5850 TITLE IV PT-E FOSTER ADMN			
8689	ALL OTHER FEES AND CONTRACTS	57,415	48,000	50,000
	REVENUE	57,415	48,000	50,000
2000	CLASSIFIED PERSONNEL	639	1,000	1,395
3000	EMPLOYEE BENEFITS	200	330	208
4000	BOOKS AND SUPPLIES	6,679	5,472	6,302
5000	SERVICES AND OTHER OPERATING	27,729	70,124	38,000
7000	TUITION AND TRANSFERS	2,913	5,175	4,095
	EXPENDITURES	38,160	82,101	50,000
	RESC :7366 FOSTER YOUTH			
8590	ALL OTHER STATE REVENUES	236,091	254,275	251,038
	REVENUE	236,091	254,275	251,038
1000	CERTIFICATED PERSONNEL	61,447	60,897	60,584
2000	CLASSIFIED PERSONNEL	88,083	87,984	100,441
3000	EMPLOYEE BENEFITS	60,764	59,484	63,511
4000	BOOKS AND SUPPLIES		10,566	743
5000	SERVICES AND OTHER OPERATING EXPENDITURE	4,414	12,229	5,200
7000	TUITION AND TRANSFERS	21,385	23,115	20,559
	EXPENDITURES	236,093	254,275	251,038
	RESC :7368 DIRECT SERVICES FOSTER YOUTH			
8590	ALL OTHER STATE REVENUES	93,873	92,872	
	REVENUE	93,873	92,872	0
5000	SERVICES AND OTHER OPERATING EXPENDITURE	87,181	84,429	
7000	TUITION AND TRANSFERS	6,691	8,443	
	EXPENDITURES	93,872	92,872	0

Educational Support Services

Joe Koski - Executive Director

Migrant Education Program

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESC :3060 MIGRANT ED REGULAR & SUMMER			
8290	ALL OTHER FEDERAL REVENUES	(203,078)	2,039,350	1,966,234
8990	CONTRIBUTIONS TO RESTRICTED 3061	(213,763)	(344,203)	(259,760)
	REVENUE	(416,841)	1,695,147	1,706,474
1000	CERTIFICATED PERSONNEL	351,515	278,923	357,807
2000	CLASSIFIED PERSONNEL	183,866	253,498	339,536
3000	EMPLOYEE BENEFITS	199,313	197,967	241,258
4000	BOOKS AND SUPPLIES	37,935	116,564	24,443
5000	SERVICES AND OTHER OPERATING	600,592	718,120	622,934
7000	TUITION AND TRANSFERS	96,169	130,075	120,496
	EXPENDITURES	1,469,390	1,695,147	1,706,474
	RESC :3061 MIGRANT ED SUMMER PROGRAM			
8990	CONTRIBUTIONS FROM REST REV	164,223	242,779	158,540
	REVENUE	164,223	242,779	158,540
1000	CERTIFICATED PERSONNEL	17,015	18,301	27,546
2000	CLASSIFIED PERSONNEL	6,360	6,628	8,915
3000	EMPLOYEE BENEFITS	6,977	8,265	9,771
4000	BOOKS AND SUPPLIES	5,520	14,473	12,192
5000	SERVICES AND OTHER OPERATING	113,787	180,034	88,849
7000	TUITION AND TRANSFERS	14,562	15,078	11,267
	EXPENDITURES	164,221	242,779	158,540

Educational Support Services

Joe Koski - Executive Director

Migrant Education Program

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESC :3110 EVEN START MIGRANT ED			
8990	CONTRIBUTIONS FROM REST REV	45,722	80,696	90,881
	REVENUE	45,722	80,696	90,881
1000	CERTIFICATED PERSONNEL	10,812	19,906	30,171
2000	CLASSIFIED PERSONNEL	7,381	5,294	8,390
3000	EMPLOYEE BENEFITS	4,289	7,812	12,018
4000	BOOKS AND SUPPLIES	4,361	16,645	6,900
5000	SERVICES AND OTHER OPERATING	14,737	24,598	25,959
7000	TUITION AND TRANSFERS	4,141	6,441	7,443
	EXPENDITURES	45,721	80,696	90,881
	RESC :3111 EVEN START-SUMMER			
8990	CONTRIBUTIONS FROM REST REV	3,818	20,728	10,339
	REVENUE	3,818	20,728	10,339
1000	CERTIFICATED PERSONNEL	1,000	8,529	4,681
2000	CLASSIFIED PERSONNEL	74	2,944	1,472
3000	EMPLOYEE BENEFITS	262	3,179	1,930
4000	BOOKS AND SUPPLIES	2,136	3,850	1,300
5000	SERVICES AND OTHER OPERATING		1,338	109
7000	TUITION AND TRANSFERS	346	888	847
	EXPENDITURES	3,818	20,728	10,339

Educational Support Services
Joe Koski - Executive Director
EARLY LEARNING EDUCATION -FUND 12

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :5058 CRRSA CARES STIPEND			
4000	BOOKS AND SUPPLIES	4,157		
7000	TUITION AND TRANSFERS			
	EXPENDITURES	4,157	0	0
	RESOURCE :5059 ARP CA STATE PRESCHOOL			
8290	ALL OTHER FEDERAL REVENUES	52,800		
	REVENUE	52,800	0	0
1000	CERTIFICATED PERSONNEL	103	2,492	
2000	CLASSIFIED PERSONNEL	1,955	5,637	
3000	EMPLOYEE BENEFITS	221	503	
4000	BOOKS AND SUPPLIES		5,839	
5000	SERVICES AND OTHER OPERATING	12,063	19,735	
7000	TUITION AND TRANSFERS	831	3,421	
	EXPENDITURES	15,173	37,627	0
	RESOURCE :5320 CHILD NUTRITION - CCFP CLAIMS			
8220	CHILD NUTRITION FEDERAL	19,336	28,617	29,226
8520	CHILD NUTRITION STATE	1,319	2,327	2,380
8990	CONTRIBUTIONS FROM RESTR REV	6,490	13,507	17,815
	REVENUE	27,145	44,451	49,421
2000	CLASSIFIED PERSONNEL	15,901	17,533	20,183
3000	EMPLOYEE BENEFITS	7,780	10,710	12,882
4000	BOOKS AND SUPPLIES	11,275	14,722	14,325
5000	SERVICES AND OTHER OPERATING	2,082		
7000	TUITION AND TRANSFERS	1,418	1,486	2,031
	EXPENDITURES	38,456	44,451	49,421

Educational Support Services
Joe Koski - Executive Director
EARLY LEARNING EDUCATION -FUND 12

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	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 :6057 CHILD DEV: PREK PLN&IMPL COUNTY			
8590	ALL OTHER STATE REVENUE	243,000	0	0
	REVENUE	243,000	0	0
2000	CLASSIFIED PERSONNEL	9,322	40,716	43,560
3000	EMPLOYEE BENEFITS	3,092	21,082	21,839
5000	SERVICES AND OTHER OPERATING	652	3,000	6,000
7000	TUITION AND TRANSFERS	1,301	6,480	6,369
	EXPENDITURES	14,367	71,278	77,768
	RESOURCE :6105 CSPP STATE PRESCHOOL			
8590	ALL OTHER STATE REVENUES	1,222,252	1,560,502	1,453,709
8677	INTERAGENCY SERV BETWN LEA'S	7,394	163	
8980	CONTRIBUTIONS FROM UNRESTR REV			
8990	CONTRIBUTIONS FROM RESTR REV	110,259	(130,257)	(17,815)
	REVENUE	1,339,905	1,430,408	1,435,894
1000	CERTIFICATED PERSONNEL	371,160	403,525	415,152
2000	CLASSIFIED PERSONNEL	160,466	160,881	171,735
3000	EMPLOYEE BENEFITS	268,070	285,305	307,158
4000	BOOKS AND SUPPLIES	4,607	9,290	3,600
5000	SERVICES AND OTHER OPERATING	270,231	270,132	259,020
7000	TUITION AND TRANSFERS	82,376	88,155	80,177
	EXPENDITURES	1,156,910	1,217,288	1,236,842

Educational Support Services
Joe Koski - Executive Director
EARLY LEARNING EDUCATION -FUND 12

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :6770 PROP 28			
8590	ALL OTHER STATE REVENUES		26,296	
	REVENUE	0	26,296	0
5000	SERVICES AND OTHER OPERATING			
7000	TUITION AND TRANSFERS			
	EXPENDITURES	0	0	0
	RESOURCE :7828 EARLY ED-PRSCHL ONE TIME FUND			
8590	ALL OTHER STATE REVENUES		311,693	3,150
	REVENUE	0	311,693	3,150
5000	SERVICES AND OTHER OPERATING		55,577	3,150
7000	TUITION AND TRANSFERS		150	
	EXPENDITURES	0	55,727	3,150
	RESOURCE :7829 COST OF CARE - CSPP PCA 25738			
8590	ALL OTHER STATE REVENUES		132,804	243,040
	REVENUE	0	132,804	243,040
1000	CERTIFICATED PERSONNEL			12,700
2000	CLASSIFIED PERSONNEL			16,785
3000	EMPLOYEE BENEFITS			8,509
4000	BOOKS AND SUPPLIES			10,000
5000	SERVICES AND OTHER OPERATING		32,040	90,400
7000	TUITION AND TRANSFERS		600	8,599
	EXPENDITURES	0	32,640	146,993
	RESOURCE :9010 ALL OTHER LOCAL			
8990	CONTRIBUTIONS FROM RESTR REV	(7,744)	0	
	REVENUE	(7,744)	0	0
4000	BOOKS AND SUPPLIES			
	EXPENDITURES	0	0	0

Educational Support Services
Joe Koski - Executive Director
EARLY LEARNING EDUCATION -FUND 12

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :9044 FIRST 5 PRESCHOOLS			
8677	INTERAGENCY SERV BETWN LEA'S		22,866	192,104
8689	ALL OTHER FEES & CONTRACTS	192,104	192,104	
8990	CONTRIBUTIONS FROM RESTRICTED	(116,750)	116,750	(237,588)
	REVENUE	75,354	331,720	(45,484)
5000	SERVICES AND OTHER OPERATING	41,463	38,000	
	EXPENDITURES	41,463	38,000	0
	RESOURCE :9144 CHILD DEV PARENT FUNDS			
8699	ALL OTHER LOCAL REVENUES	3,942	6,160	
8990	CONTRIBUTIONS FROM RESTRICTED	7,744		
	REVENUE	11,686	6,160	0
4000	BOOKS AND SUPPLIES	3,236	13,726	860
5000	SERVICES AND OTHER OPERATING	260	623	400
	EXPENDITURES	260	14,349	1,260
	RESOURCE :9417 RAISING A READER			
8699	ALL OTHER LOCAL REVENUES	40,000	50,100	40,000
	REVENUE	40,000	50,100	40,000
1000	CERTIFICATED PERSONNEL	11,620	15,082	12,207
2000	CLASSIFIED PERSONNEL	11,025	14,308	11,056
3000	EMPLOYEE BENEFITS	7,325	10,363	7,735
4000	BOOKS AND SUPPLIES	6,409	9,405	4,400
5000	SERVICES AND OTHER OPERATING	2,068	2,509	
7000	TUITION AND TRANSFERS	3,829	5,167	3,158
	EXPENDITURES	42,276	56,834	38,556

Educational Support Services

Joe Koski - Executive Director

EARLY LEARNING EDUCATION -FUND 12

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :9887 PRESCHOOL QRIS SUB GRANT			
8689	ALL OTHER FEES & CONTRACTS	28,000		
	REVENUE	28,000	0	0
4000	BOOKS AND SUPPLIES	14,246	25,196	
5000	SERVICES AND OTHER OPERATING	18	2,712	
7000	TUITION AND TRANSFERS			
	EXPENDITURES	14,264	27,908	0
	RESOURCE :9888 MOCHA-EARLY CHILDHOOD ED			
8980	CONTRIBUTIONS FROM UNRESTRICTED	0	30,000	
	REVENUE	0	30,000	0
4000	BOOKS AND SUPPLIES	536	15,551	9,820
5000	SERVICES AND OTHER OPERATING	341	949	3,300
	EXPENDITURES	877	16,500	13,120

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

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESC :0000 UNRESTRICTED			
8590	ALL OTHER STATE REVENUES	224		
8689	ALL OTHER FEES AND CONTRACTS			53,000
8990	CONTRIBUTIONS FROM REST REV		5	
	REVENUE	224	5	53,000
1000	CERTIFICATED PERSONNEL	53,467	56,642	61,084
2000	CLASSIFIED PERSONNEL			1,200
3000	EMPLOYEE BENEFITS	18,004	18,506	18,700
4000	BOOKS AND SUPPLIES	0	543	1,750
5000	SERVICES AND OTHER OPERATING	618	1,705	29,700
7000	TUITION AND TRANSFERS	80,982	78,301	92,575
	EXPENDITURES	153,071	155,697	205,009
	RESC :0240 COMMUNITY SCHOOLS - COE			
8094	COMMUNITY SCHOOL TRANSFER	911,068	1,332,479	1,344,382
8689	ALL OTHER FEES AND CONTRACTS	409,718	404,417	468,311
8699	ALL OTHER LOCAL REVENUES		1,000	
8980	CONTRIBUTIONS FR UNRETR REV		3,082	5,000
8990	CONTRIBUTIONS FR REST REV	(29,790)		(47,687)
	REVENUE	1,290,996	1,740,978	1,770,006
1000	CERTIFICATED PERSONNEL	243,110	392,433	466,253
2000	CLASSIFIED PERSONNEL	299,942	305,081	517,663
3000	EMPLOYEE BENEFITS	230,193	290,311	439,613
4000	BOOKS AND SUPPLIES	26,595	11,657	15,004
5000	SERVICES AND OTHER OPERATING	193,972	229,081	221,050
	EXPENDITURES	993,812	1,228,563	1,659,583

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

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESC :0241 JUVENILE COURT SCHOOL - COE			
8094	COMMUNITY SCHOOL TRANSFER	333,992	575,030	579,065
8694	DONATIONS		24	
8699	ALL OTHER LOCAL REVENUES	533		
	REVENUE	334,525	575,054	579,065
1000	CERTIFICATED PERSONNEL	173,456	206,149	329,785
2000	CLASSIFIED PERSONNEL	84,879	98,689	99,638
3000	EMPLOYEE BENEFITS	102,269	118,695	171,198
4000	BOOKS AND SUPPLIES	936	2,945	1,200
5000	SERVICES AND OTHER OPERATING	16,069	17,721	17,760
	EXPENDITURES	377,609	444,199	619,581
	RESC :1100 STATE LOTTERY			
8560	STATE LOTTERY REVENUE	2,243	16,405	12,470
	REVENUE	2,243	16,405	12,470
4000	BOOKS AND SUPPLIES	3,972	18,428	12,470
5000	SERVICES AND OTHER OPERATING	674	180	0
	EXPENDITURES	4,646	18,608	12,470
	RESC :1400 ED PROTECTION ACT			
8012	REV LIMIT STATE AID EPA	14,020	17,386	16,848
	REVENUE	14,020	17,386	16,848
1000	CERTIFICATED PERSONNEL	10,095	8,409	8,522
3000	EMPLOYEE BENEFITS	3,925	3,287	3,174
	EXPENDITURES	14,020	11,696	11,696

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

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESC :3010 NCLB: T1 BSC GR LOW IN			
8990	CONTRIBUTIONS FROM RESTRICTED	56,077	52,784	52,784
	REVENUE	56,077	52,784	52,784
1000	CERTIFICATED PERSONNEL	83,967	89,462	95,862
2000	CLASSIFIED PERSONNEL	16,524		
3000	EMPLOYEE BENEFITS	49,379	38,079	33,858
4000	BOOKS AND SUPPLIES	5,301	10,584	
5000	SERVICES AND OTHER OPERATING EXPENDITURES	11,376	27,239	4,309
	EXPENDITURES	166,547	165,364	134,029
	RESC :3025 NCLB: T1 LOCAL DELINQUENT			
8290	ALL OTHER FEDERAL REVENUES	113,891	194,346	183,044
	REVENUE	113,891	194,346	183,044
1000	CERTIFICATED PERSONNEL	34,978	36,908	50,218
2000	CLASSIFIED PERSONNEL	26,623	17,229	17,038
3000	EMPLOYEE BENEFITS	25,066	22,006	27,874
4000	BOOKS AND SUPPLIES	1,070	5,184	4,000
5000	OTH OPERATING EXPEND D N USE	15,838	99,655	71,875
7000	TUITION AND TRANSFERS	10,316		
	EXPENDITURES	113,891	180,982	171,005
	RESC :3310 SP ED-BASIC GRT ENT			
8181	SP ED ENTITLEMENT	12,143	15,813	15,812
	REVENUE	12,143	15,813	15,812
1000	CERTIFICATED PERSONNEL	7,829	9,753	10,685
3000	EMPLOYEE BENEFITS	3,213	3,706	3,821
5000	SERVICES AND OTHER OPERATING EXPENDITURES		916	11
7000	TUITION AND TRANSFERS	1,100	1,438	1,295
	EXPENDITURES	12,142	15,813	15,812

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

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESC :4035 NCLB: T2A TEACHER QUALITY			
8290	ALL OTHER FEDERAL REVENUES	10,914		
	REVENUE	10,914	0	0
1000	CERTIFICATED PERSONNEL	1,955	1,250	
3000	EMPLOYEE BENEFITS	506	313	
4000	BOOKS AND SUPPLIES	20	214	
5000	SERVICES AND OTHER OPERATING EXPENDITURES	7,117	12,076	10,848
7000	TUITION AND TRANSFERS	989	1,074	968
	EXPENDITURES	10,587	14,927	11,816
	RESOURCE :6018 STUDENT SUPPORT ENRICHMENT BKGT-CCS			
8590	ALL OTHER STATE REVENUE		144,000	224,137
	REVENUE	0	144,000	224,137
1000	CERTIFICATED PERSONNEL			86,941
2000	CLASSIFIED PERSONNEL		34,196	47,132
3000	EMPLOYEE BENEFITS		19,552	59,152
5000	SERVICES AND OTHER OPERATING EXPENDITURES			30,912
	EXPENDITURES	0	53,748	224,137
	RESOURCE :6019 STUDENT SUPPORT ENRICHMENT BKGT-JCS			
8590	ALL OTHER STATE REVENUE		45,000	89,990
	REVENUE	0	45,000	89,990
1000	CERTIFICATED PERSONNEL			42,526
3000	EMPLOYEE BENEFITS			14,185
5000	SERVICES AND OTHER OPERATING EXPENDITURES			33,279
	EXPENDITURES	0	0	89,990
	RESOURCE :6300 LOTTERY: INSTRUCTIONAL MATERIALS			
8560	STATE LOTTERY REVENUE	2,138	6,499	1,820
	REVENUE	2,138	6,499	1,820
4000	BOOKS AND SUPPLIES	3,349	281	1,820
5000	SERVICES AND OTHER OPERATING EXPENDITURES	7,534	2,200	
	EXPENDITURES	10,883	2,481	1,820

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

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :6387 CAREER TECH ED INCENTIVE GRANT			
8590	ALL OTHER STATE REVENUE		22,508	29,454
	REVENUE	0	22,508	29,454
1000	CERTIFICATED PERSONNEL	15,482		
3000	EMPLOYEE BENEFITS	7,776		
4000	BOOKS AND SUPPLIES	258	20,462	20,042
7000	TUITION AND TRANSFERS			7,000
	EXPENDITURES	23,516	20,462	27,042
	RESC :6505 SP ED ALTERNATIVE ED			
8097	PROPERTY TAX TRANSFERS	25,973	27,396	25,580
8311	OTHER STATE APPORTIONMENT - CURR YEAR	118,092	89,525	104,163
8319	OTHER STATE APPORTIONMENT - PRIOR YEAR	(382)		
8699	ALL OTHER LOCAL REVENUE			
8980	CONTRIBUTIONS FR UNREST REV			
8990	CONTRIBUTIONS FR REST REV	31,615	4,441	47,687
	REVENUE	175,298	121,362	177,430
1000	CERTIFICATED PERSONNEL	74,908	78,788	109,403
2000	CLASSIFIED PERSONNEL	7,539	6,297	8,385
3000	EMPLOYEE BENEFITS	30,605	31,674	41,921
4000	BOOKS AND SUPPLIES	354	835	240
5000	SERVICES AND OTHER OPERATING EXPENDITURE	16,183	3,017	2,950
7000	TUITION AND TRANSFERS	12,907	14,692	14,531
	EXPENDITURES	142,496	135,303	177,430

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

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESC :6506 SP ED JUVENILE COURT SCHOOL			
8097	PROPERTY TAX TRANSFERS	4,025	4,251	3,969
8311	OTHER STATE APPORTIONMENT - CURR YEAR	83,153	82,027	83,154
8319	OTHER STATE APPORTIONMENT - PRIOR YEAR	(54)		
	REVENUE	87,124	86,278	87,123
1000	CERTIFICATED PERSONNEL	44,725	46,061	50,350
2000	CLASSIFIED PERSONNEL	7,539	6,297	8,385
3000	EMPLOYEE BENEFITS	20,482	20,029	21,674
4000	BOOKS AND SUPPLIES	327	617	
5000	SERVICES AND OTHER OPERATING EXPENDITURE	78	3,340	825
7000	TUITION AND TRANSFERS	7,286	7,044	7,246
	EXPENDITURES	80,437	83,388	88,480
	RESOURCE :7028 CHILD NUTRITION STAFF TRAINING			
8520	CHILD NUTRITION			
	REVENUE	0	0	0
4000	BOOKS AND SUPPLIES	11,409	9,178	
6000	CAPTIAL OUTLAY	6,947		
	EXPENDITURES	18,356	9,178	0
	RESOURCE :7301 LCFF EQUITY MULT - LOMA VISTA			
8590	ALL OTHER STATE REVENUE		121,050	121,050
	REVENUE	0	121,050	121,050
7000	TUITION AND TRANSFERS			9,995
	EXPENDITURES	0	0	9,995

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

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :7302 LCFF EQUITY MULT - JUVENILE CT			
8590	ALL OTHER STATE REVENUE		84,209	84,209
	REVENUE	0	84,209	84,209
2000	CLASSIFIED PERSONNEL			47,517
3000	EMPLOYEE BENEFITS			27,863
5000	SERVICES AND OTHER OPERATING EXPENDITURES			1,876
7000	TUITION AND TRANSFERS			6,953
	EXPENDITURES	0	0	84,209
	RESOURCE :7435 LEARNING RECOVERY EMER BG			
8590	ALL OTHER STATE REVENUE	104,768	105	
	REVENUE	104,768	105	0
4000	BOOKS AND SUPPLIES	46	20,046	
	EXPENDITURES	46	20,046	0
	RESC :9392 POST SECONDARY CTE			
8677	INTERAGENCY SERVICE BETWEEN LEAS		84,384	100,000
	REVENUE	0	84,384	100,000
1000	CERTIFICATED PERSONNEL	6,618	34,063	
3000	EMPLOYEE BENEFITS	3,669	16,532	
4000	BOOKS AND SUPPLIES	1,431	7,195	6,692
5000	SERVICES AND OTHER OPERATING EXPENDITURES	3,121	18,322	93,308
6000	CAPITAL OUTLAY	20,440	8,272	0
	EXPENDITURES	35,279	84,384	100,000

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

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	FUND 13 RESC :5310 CHILD NUTRITION-SCHOOL PROGRAM			
8220	CHILD NUTRITION PROGRAMS	21,788	31,464	31,464
8520	CHILD NUTRITION	5,463	8,238	8,238
8699	ALL OTHER LOCAL REVENUES	217		
8916	INTFD TF TO CAFETERIA FR GEN	80,982	78,301	92,575
8990	CONTRIBUTIONS FROM REST REV		(5)	
	REVENUE	108,450	117,998	132,277
1000	CERTIFICATED PERSONNEL	14,965	12,065	12,800
2000	CLASSIFIED PERSONNEL	27,457	26,668	28,356
3000	EMPLOYEE BENEFITS	17,500	16,889	20,250
4000	BOOKS AND SUPPLIES	40,203	56,000	61,000
5000	SERVICES AND OTHER OPERATING EXPENDITUR	3,761	2,524	3,500
7000	TUITION AND TRANSFERS	3,820	3,364	6,371
	EXPENDITURES	107,706	117,510	132,277

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

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESC :0006 BILL OUTS			
8677	INTERAGENCY SERVICE BETWEEN LEAS	257,515	531,692	166,914
8980	CONTRIBUTIONS FROM UNRESTRICTED		(50,000)	
	REVENUE	257,515	481,692	166,914
1000	CERTIFICATED PERSONNEL	135,683	104,473	93,583
2000	CLASSIFIED PERSONNEL	13,238	36,454	14,901
3000	EMPLOYEE BENEFITS	62,550	64,316	43,331
5000	SERVICES AND OTHER OPERATING	6,329	139,733	11,206
7000	TUITION AND TRANSFERS	21,692	34,497	14,541
	EXPENDITURES	239,492	379,473	177,562
	RESC :3010 NCLB:TITLE 1			
1000	CERTIFICATED PERSONNEL			
2000	CLASSIFIED PERSONNEL	15,106		
3000	EMPLOYEE BENEFITS	4,809		
4000	BOOKS AND SUPPLIES	2,020	8,019	
5000	SERVICES AND OTHER OPERATING	21,969	41,220	34,465
	EXPENDITURES	43,904	49,239	34,465
	RESC :3182 ESSA-CSI-SCH IMPROF FOR LEA'S			
8290	ALL OTHER FEDERAL REVENUES	21,461	17,077	163,444
	REVENUE	21,461	17,077	163,444
1000	CERTIFICATED PERSONNEL	106,265		60,500
3000	EMPLOYEE BENEFITS	42,261		10,464
4000	BOOKS AND SUPPLIES	7,065	12,976	
5000	SERVICES AND OTHER OPERATING	2,413	2,549	79,095
7000	TUITION AND TRANSFERS	15,642	1,552	13,385
	EXPENDITURES	173,646	17,077	163,444

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

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESC :3384 SPED APR IDEA PART C			
8182	SPEC ED-DISCRETIONARY GRANT	74,909		
8677	INTERAGENCY SERV BETWN LEA'S	2,832		
	REVENUE	77,741	0	0
5000	SERVICES AND OTHER OPERATING	70,901		
7000	TUITION AND TRANSFERS	6,840		
	EXPENDITURES	77,741	0	0
	RESC :3385 SPED EARLY INTERVENTION			
8182	SPEC ED-DISCRETIONARY GRANT	62,152	62,152	62,152
	REVENUE	62,152	62,152	62,152
2000	CLASSIFIED PERSONNEL	37,305	35,637	35,189
3000	EMPLOYEE BENEFITS	19,218	20,865	21,874
7000	TUITION AND TRANSFERS	5,629	5,650	5,089
	EXPENDITURES	62,152	62,152	62,152
	RESC :6211 LITERACY READING GRANT			
8590	ALL OTHER STATE REVENUES		450,000	
	REVENUE	0	450,000	0
1000	CERTIFICATED PERSONNEL		100	40,729
3000	EMPLOYEE BENEFITS		400	16,074
7000	TUITION AND TRANSFERS		50	5,066
	EXPENDITURES	0	550	61,869

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

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESC :6500 SPECIAL EDUCATION			
8677	INTERAGENCY SERV BETWN LEA'S	83,517		
8699	ALL OTHER LOCAL REVENUES	50		
8710	TUITION	4,169,651	4,561,553	4,650,337
8990	CONTRIBUTIONS FROM REST REV	8,975	(77,908)	
	REVENUE	4,262,193	4,483,645	4,650,337
1000	CERTIFICATED PERSONNEL	1,300,710	1,447,407	1,460,265
2000	CLASSIFIED PERSONNEL	892,559	958,033	1,051,083
3000	EMPLOYEE BENEFITS	1,205,324	1,294,933	1,327,363
4000	BOOKS AND SUPPLIES	28,656	42,819	51,303
5000	SERVICES AND OTHER OPERATING	196,052	221,483	252,786
7000	TUITION AND TRANSFERS	325,603	404,746	375,656
	EXPENDITURES	3,948,904	4,369,421	4,518,456
	RESC :6502 INFANT LOW INCIDENCE			
8311	OTHER STATE APPORT-CURR YEAR	19,661	23,675	23,675
	REVENUE	19,661	23,675	23,675
1000	CERTIFICATED PERSONNEL	22,675	17,271	14,797
3000	EMPLOYEE BENEFITS	8,109	6,757	5,298
5000	SERVICES AND OTHER OPERATING	1,929	2,900	1,642
7000	TUITION AND TRANSFERS	2,830	2,692	1,938
	EXPENDITURES	35,543	29,620	23,675

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

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESC :6510 SPECIAL EDUCATION INFANT			
8311	OTHER STATE APPORT-CURR YEAR	628,269	661,694	661,695
8319	OTHER STATE APPORT-PRIOR YEAR			
8699	ALL OTHER LOCAL REVENUES	25	25	
8990	CONTRIBUTIONS FROM REST REV	11,289	19,816	
	REVENUE	639,583	681,535	661,695
1000	CERTIFICATED PERSONNEL	343,937	329,319	327,350
2000	CLASSIFIED PERSONNEL	55,366	91,467	96,761
3000	EMPLOYEE BENEFITS	160,824	176,267	168,767
4000	BOOKS AND SUPPLIES		508	
5000	SERVICES AND OTHER OPERATING	28,673	22,576	14,628
7000	TUITION AND TRANSFERS	58,644	62,013	54,189
	EXPENDITURES	647,444	682,150	661,695
	RESC :6515 SPECIAL ED INFANT			
8590	OTHER STATE REVENUES	7,973	11,145	
8980	CONTRIBUTIONS FROM UNRESTRICTED	6,344		
	REVENUE	14,317	11,145	0
2000	CLASSIFIED PERSONNEL			
3000	EMPLOYEE BENEFITS			
5000	SERVICES AND OTHER OPERATING	13,307	10,131	
7000	TUITION AND TRANSFERS	1,010	1,014	
	EXPENDITURES	14,317	11,145	0
	RESC :6536 SPED DISPUTE PREV & RESOLUTION			
5000	SERVICES AND OTHER OPERATING	9,398		
7000	TUITION AND TRANSFERS	936		
	EXPENDITURES	10,334	0	0
	RESC :6537 SPED LEARNING RECOVERY SUPPORT			
4000	BOOKS AND SUPPLIES	51		
5000	SERVICES AND OTHER OPERATING	1,305		
7000	TUITION AND TRANSFERS	135		
	EXPENDITURES	1,491	0	0

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

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESC :6546 STATE MENTAL HEALTH			
8710	TUITION		424,284	200,000
	REVENUE	0	424,284	200,000
2000	CLASSIFIED PERSONNEL		110,517	128,363
3000	EMPLOYEE BENEFITS		71,033	55,259
5000	SERVICES AND OTHER OPERATING			
7000	TUITION AND TRANSFERS		18,181	16,378
	EXPENDITURES	0	199,731	200,000
	RESC :7399 EQUITY MULTIPLIER			
8590	ALL OTHER STATE REVENUES		50,000	
	REVENUE	0	50,000	0
1000	CERTIFICATED PERSONNEL			35,017
3000	EMPLOYEE BENEFITS			10,889
7000	TUITION AND TRANSFERS			4,094
	EXPENDITURES	0	0	50,000
	RESC :9052 MAA-MEDICAL ADMIN ACTIVITIES			
8677	INTERAGENCY SERVICE BETWEEN LEAS			
8699	ALL OTHER LOCAL REVENUE	32,801	34,579	
	REVENUE	32,801	34,579	0
	RESC :9127 MEDICAL BILLING OPTIONS			
8290	OTHER FEDERAL REVENUES	37,798	450,476	
	REVENUE	37,798	450,476	0
5000	SERVICES AND OTHER OPERATING	6,216	8,000	
	EXPENDITURES	6,216	8,000	0

Innovations in Education
Michael Specchierla - Executive Director
Communications and Media

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :0011 COMMUNICATIONS & MEDIA			
8677	INTERAGENCY SERV BETWN LEA'S	7,039		
8689	ALL OTHER FEES AND CONTRACTS	-	9,375	11,000
8699	ALL OTHER LOCAL REVENUES	(938)		
8980	CONTRIBUTIONS FROM UNREST REV	294,839	327,831	372,805
	REVENUE	300,940	337,206	383,805
1000	CERTIFICATED PERSONNEL	40,777	79,677	84,292
2000	CLASSIFIED PERSONNEL	157,878	175,910	181,120
3000	EMPLOYEE BENEFITS	94,495	113,390	118,369
4000	BOOKS AND SUPPLIES	2,384	3,000	2,770
5000	SERVICES AND OTHER OPERATING	5,406	(38,696)	(3,226)
	EXPENDITURES	300,940	333,281	383,325
	RESOURCE :9515 PEG			
8699	ALL OTHER LOCAL REVENUES	97,800	102,217	100,000
	REVENUE	97,800	102,217	100,000
4000	BOOKS AND SUPPLIES	4,339	14,740	6,000
5000	SERVICES AND OTHER OPERATING	86,535	88,382	77,620
6000	CAPITAL OUTLAY	39,995	-	-
	EXPENDITURES	130,869	103,122	83,620

Innovations in Education
Michael Specchierla - Executive Director
Career Technical Education

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESC :0000 UNRESTRICTED			
1000	CERTIFICATED PERSONNEL		219,676	79,521
2000	CLASSIFIED PERSONNEL	2,497	10,410	14,298
3000	EMPLOYEE BENEFITS	973	81,985	33,660
5000	SERVICES AND OTHER OPERATING		292	
	EXPENDITURES	3,470	312,363	127,479
	RESC :6387 CAREER TECH ED INCENTIVE			
8587	PASS-THRU REVENUES FR STATE			87,504
8590	ALL OTHER STATE REVENUES	102,387	79,230	
	REVENUE	102,387	79,230	87,504
1000	CERTIFICATED PERSONNEL			
3000	EMPLOYEE BENEFITS			
4000	BOOKS AND SUPPLIES			
5000	SERVICES AND OTHER OPERATING	69,596	71,373	
7000	TUITION AND TRANSFERS	6,932	7,857	87,504
	EXPENDITURES	76,528	79,230	87,504
	RESOURCE :7855 TICKET TO TEACH			
8699	ALL OTHER LOCAL REVENUES	77,224		0
	REVENUE	77,224	0	0
1000	CERTIFICATED PERSONNEL			
3000	EMPLOYEE BENEFITS			
4000	BOOKS AND SUPPLIES			
5000	SERVICES AND OTHER OPERATING	74,969		
7000	TUITION AND TRANSFERS	2,255		
	EXPENDITURES	77,224	0	0

Innovations in Education
Michael Specchierla - Executive Director
Career Technical Education

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :7856 CA WORKFORCE DEV BOARD			
8590	ALL OTHER STATE REVENUES	498,411		
	REVENUE	498,411	0	0
1000	CERTIFICATED PERSONNEL	47,601		
3000	EMPLOYEE BENEFITS	12,341		
5000	SERVICES AND OTHER OPERATING	412,069		
7000	TUITION AND TRANSFERS	47,400		
	EXPENDITURES	519,411	0	0
	RESOURCE :7857 APPRENT RELATED/SUPPLEMENTAL			
8590	ALL OTHER STATE REVENUES	15,113	88,201	48,000
	REVENUE	15,113	88,201	48,000
5000	SERVICES AND OTHER OPERATING		39,752	48,000
	EXPENDITURES	0	39,752	48,000
	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 :7859 APPRENTICESHIP INNOVATION FUND			
8590	ALL OTHER STATE REVENUES		168,708	110,200
	REVENUE	0	168,708	110,200
5000	SERVICES AND OTHER OPERATING			110,200
	EXPENDITURES	0	0	110,200

Innovations in Education
Michael Specchierla - Executive Director
Career Technical Education

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :7885 WORKFORCE DEV - WIOA			
8590	ALL OTHER STATE REVENUES	353,430		
	REVENUE	353,430	0	0
1000	CERTIFICATED PERSONNEL	202,985		
2000	CLASSIFIED PERSONNEL	8,914		
3000	EMPLOYEE BENEFITS	76,918		
4000	BOOKS AND SUPPLIES	640		
5000	SERVICES AND OTHER OPERATING	16,486		
7000	TUITION AND TRANSFERS	32,013		
	EXPENDITURES	337,956	0	0
	RESOURCE :9371 EXP MODERN TECH			
8689	ALL OTHER FEES AND CONTRACTS	375,000	375,000	
	REVENUE	375,000	375,000	0
5000	SERVICES AND OTHER OPERATING			110,200
	EXPENDITURES	0	0	110,200
	RESOURCE :9386 CTE-DISCRETIONARY			
8650	LEASES AND RENTALS	1,275		
8689	ALL OTHER FEES AND CONTRACTS	31,775	103,580	25,000
8694	DONATIONS		2,500	
8980	CONTRIBUTIONS FR UNRESTR REV	28,630		
	REVENUE	33,050	0	0
1000	CERTIFICATED PERSONNEL			
2000	CLASSIFIED PERSONNEL		146	
3000	EMPLOYEE BENEFITS		47	
4000	BOOKS AND SUPPLIES	17,003	3,134	5,800
5000	SERVICES AND OTHER OPERATING	246,412	268,845	19,200
	EXPENDITURES	263,415	272,172	25,000

Innovations in Education
Michael Specchierla - Executive Director
Career Technical Education

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :9389 RANCHO SANTIAGO COMMUNITY COLLEGE			
8689	ALL OTHER FEES AND CONTRACTS	137,000	155,466	161,114
	REVENUE	137,000	155,466	161,114
1000	CERTIFICATED PERSONNEL	7,721		
2000	CLASSIFIED PERSONNEL	99,063	105,563	114,283
3000	EMPLOYEE BENEFITS	38,337	35,086	46,831
4000	BOOKS AND SUPPLIES	179		
5000	SERVICES AND OTHER OPERATING	17,546	18,453	
7000	TUITION AND TRANSFERS			
	EXPENDITURES	162,846	159,102	161,114
	RESOURCE :9391 GR 6-12 COLLEGE CAREER CTE			
8677	INTERAGENCY SERVICE BETWEEN LEAS	8,626		
	REVENUE	8,626	0	0
1000	CERTIFICATED PERSONNEL	6,521		
3000	EMPLOYEE BENEFITS	2,105		
4000	BOOKS AND SUPPLIES			
5000	SERVICES AND OTHER OPERATING	137,147		
	EXPENDITURES	145,773	0	0
	RESOURCE :9392 POST SECONDARY CTE			
8677	INTERAGENCY SERVICE BETWEEN LEAS	2,692,511	855,786	1,410,446
	REVENUE	2,692,511	855,786	1,410,446
1000	CERTIFICATED PERSONNEL	61,662	221,666	297,053
2000	CLASSIFIED PERSONNEL	190		
3000	EMPLOYEE BENEFITS	29,467	79,911	99,836
4000	BOOKS AND SUPPLIES	25,476		
5000	SERVICES AND OTHER OPERATING	905,991	1,469,513	982,386
6000	CAPITAL OUTLAY			31,171
	EXPENDITURES	1,022,786	1,771,090	1,410,446

Innovations in Education
Michael Specchierla - Executive Director
Child Care Planning Council - Fund 12

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	FUND 12 RESC :5033 ESSA-PRESCHOOL DEV AGE 0-5			
8290	ALL OTHER FEDERAL REVENUES	11,350	619	
	REVENUE	11,350	619	0
2000	CLASSIFIED PERSONNEL	3,693	465	
3000	EMPLOYEE BENEFITS	1,929	153	
5000	SERVICES AND OTHER OPERATING	4,700		
7000	TUITION AND TRANSFERS	1,028		
	EXPENDITURES	11,350	618	0
	FUND 12 RESC :5035 CD-BLOCK GRANT 25% QUALITY			
8290	ALL OTHER FEDERAL REVENUES	89,626	89,626	89,626
	REVENUE	89,626	89,626	89,626
1000	CERTIFICATED PERSONNEL	4,353	151	
2000	CLASSIFIED PERSONNEL	28,974	24,253	30,088
3000	EMPLOYEE BENEFITS	14,499	10,903	19,374
4000	BOOKS AND SUPPLIES	2,712	15,795	3,500
5000	SERVICES AND OTHER OPERATING	32,183	30,376	29,324
7000	TUITION AND TRANSFERS	6,904	8,148	7,340
	EXPENDITURES	89,625	89,626	89,626
	FUND 12 RESC :5040 QCC WORKFORCE PCA 25534 CCPC			
8290	ALL OTHER FEDERAL REVENUES			55,571
8990	CONTRIBUTIONS FROM REST REV		3,669	3,669
	REVENUE	0	3,669	59,240
4000	BOOKS AND SUPPLIES		5,115	5,155
5000	SERVICES AND OTHER OPERATING		48,740	49,234
7000	TUITION AND TRANSFERS		5,385	4,851
	EXPENDITURES	0	59,240	59,240

Innovations in Education
Michael Specchierla - Executive Director
Child Care Planning Council - Fund 12

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	FUND 12 RESC :5055 CD:LOCAL PLANNING COUNCILS			
8290	ALL OTHER FEDERAL REVENUES	53,117	53,117	53,117
8911	INTERFUND TRANSFER TO CHILD DEV	22,573	7,500	7,500
8990	CONTRIBUTIONS FROM REST REV	67,223	67,822	67,822
	REVENUE	142,913	128,439	128,439
2000	CLASSIFIED PERSONNEL	72,863	69,657	73,899
3000	EMPLOYEE BENEFITS	35,908	32,844	34,823
4000	BOOKS AND SUPPLIES	7,245	1,627	1,300
5000	SERVICES AND OTHER OPERATING	13,274	6,937	7,898
6000	CAPITAL OUTLAY		5,698	
7000	TUITION AND TRANSFERS	13,623	11,676	10,519
	EXPENDITURES	142,913	128,439	128,439
	FUND 12 RESC :5170 QC-WORKFORCE PATHWAYS CCPC			
8290	ALL OTHER FEDERAL REVENUES	37,268		
8990	CONTRIBUTIONS FROM REST REV	3,669		
	REVENUE	40,937	0	0
2000	CLASSIFIED PERSONNEL	8,910		
3000	EMPLOYEE BENEFITS	4,778		
4000	BOOKS AND SUPPLIES			
5000	SERVICES AND OTHER OPERATING	23,700		
7000	TUITION AND TRANSFERS	3,549		
	EXPENDITURES	40,937	0	0
	FUND 12 RESC :5870 AMERICAN RESCUE PLAN ACT MOU			
8689	ALL OTHER FEES AND CONTRACTS	750,000	750,000	750,000
	REVENUE	750,000	750,000	750,000
1000	CERTIFICATED PERSONNEL	53	23,673	
2000	CLASSIFIED PERSONNEL	2,514	95,099	41,669
3000	EMPLOYEE BENEFITS	805	28,480	21,215
4000	BOOKS AND SUPPLIES	508	1,443	
5000	SERVICES AND OTHER OPERATING	827,748	1,457,135	66,000
7000	TUITION AND TRANSFERS	66,530	155,693	25,435
	EXPENDITURES	898,158	1,761,523	154,319

Innovations in Education
Michael Specchierla - Executive Director
Child Care Planning Council - Fund 12

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	FUND 12 RESC :6102 CHILD DEV UNV PREK			
8689	ALL OTHER FEES AND CONTRACTS		95,712	102,274
	REVENUE	0	95,712	102,274
1000	CERTIFICATED PERSONNEL			
2000	CLASSIFIED PERSONNEL		42,291	43,560
3000	EMPLOYEE BENEFITS		20,720	21,839
4000	BOOKS AND SUPPLIES		4,250	3,500
5000	SERVICES AND OTHER OPERATING		19,750	24,999
7000	TUITION AND TRANSFERS		8,701	8,376
	EXPENDITURES	0	95,712	102,274
	FUND 12 RESC :6127 PRESCHOOL QRIS GRANT			
8590	ALL OTHER STATE REVENUES	153,008	158,750	158,750
	REVENUE	153,008	158,750	158,750
1000	CERTIFICATED PERSONNEL	36,981		
2000	CLASSIFIED PERSONNEL	11,823	50,086	16,093
3000	EMPLOYEE BENEFITS	16,361	32,789	10,216
4000	BOOKS AND SUPPLIES		19,219	10,000
5000	SERVICES AND OTHER OPERATING	73,984	42,224	109,440
7000	TUITION AND TRANSFERS	13,859	14,432	13,001
	EXPENDITURES	153,008	158,750	158,750

Innovations in Education
Michael Specchierla - Executive Director
Child Care Planning Council - Fund 12

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	FUND 12 RESC :9062 CHILD CARE PLANNING COUNCIL DISC			
8694	DONATIONS	2,000	9,111	5,208
8699	ALL OTHER LOCAL REVENUE	11,848		
	REVENUE	13,848	9,111	5,208
2000	CLASSIFIED PERSONNEL		493	
3000	EMPLOYEE BENEFITS		584	
4000	BOOKS AND SUPPLIES	1,926	2,295	2,000
5000	SERVICES AND OTHER OPERATING	3,003	6,243	3,208
7000	TUITION AND TRANSFERS	491		
	EXPENDITURES	5,420	9,615	5,208
	RESC :9146 EARLY MATH INITIATIVE			
8699	ALL OTHER LOCAL REVENUE	66,667	183,333	
	REVENUE	66,667	183,333	0
2000	CLASSIFIED PERSONNEL		65,051	78,548
3000	EMPLOYEE BENEFITS		33,591	43,003
4000	BOOKS AND SUPPLIES		6,633	
5000	SERVICES AND OTHER OPERATING		121,998	
7000	TUITION AND TRANSFERS		22,727	9,954
	EXPENDITURES	0	250,000	131,505
	RESC :9720 HUB UNDER IMPACGT 2020 CCPC			
8677	INTERAGENCY SERVICE BETWEEN LEAS	65,045	413,542	436,557
	REVENUE	65,045	413,542	436,557
2000	CLASSIFIED PERSONNEL		83,451	92,367
3000	EMPLOYEE BENEFITS		44,435	59,186
4000	BOOKS AND SUPPLIES		11,933	5,978
5000	SERVICES AND OTHER OPERATING	64,541	242,947	249,417
7000	TUITION AND TRANSFERS	504	30,776	29,609
	EXPENDITURES	65,045	413,542	436,557

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

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :3310 SPED BASIG GRANT ENTITLEMENT			
8181	SPED ENTITLEMENT	32,041	39,681	39,681
	REVENUE	32,041	39,681	39,681
1000	CERTIFICATED PERSONNEL	14,658	15,835	16,799
2000	CLASSIFIED PERSONNEL	5,017	9,815	9,531
3000	EMPLOYEE BENEFITS	9,519	10,593	10,666
5000	SERVICES AND OTHER OPERATING	47	70	71
7000	TUITION AND TRANSFERS	2,801	3,369	2,614
	EXPENDITURES	32,042	39,682	39,681
	RESOURCE :3315 SPED PRESCHOOL ENT			
8182	SPED DISCRETIONARY GRANTS	32,045	39,681	39,681
	REVENUE	32,045	39,681	39,681
1000	CERTIFICATED PERSONNEL	14,661	15,835	16,799
2000	CLASSIFIED PERSONNEL	5,017	9,815	9,531
3000	EMPLOYEE BENEFITS	9,520	10,593	10,666
5000	SERVICES AND OTHER OPERATING	47	70	71
7000	TUITION AND TRANSFERS	2,801	3,368	2,614
	EXPENDITURES	32,046	39,681	39,681
	RESOURCE :3327 IDEA MENTAL HEALTH ALLOCATION			
8182	SPED DISCRETIONARY GRANTS	395,575	34,626	0
	REVENUE	395,575	34,626	0
1000	CERTIFICATED PERSONNEL	55,803		
2000	CLASSIFIED PERSONNEL	206,191		
3000	EMPLOYEE BENEFITS	107,342		
4000	BOOKS AND MATERIALS	268		
5000	SERVICES AND OTHER OPERATING	6,095		
7000	TUITION AND TRANSFERS	19,876		
	EXPENDITURES	395,575	0	0

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

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :3345 SPED PRESCHOOL STAFF DEV			
8182	SPED DISCRETIONARY GRANTS	(4)	4,545	4,342
8990	CONTRIBUTIONS	4		
	REVENUE	0	4,545	4,342
4000	BOOKS AND MATERIALS			
5000	SERVICES AND OTHER OPERATING		4,092	3,952
7000	TUITION AND TRANSFERS		453	390
	EXPENDITURES	0	4,545	4,342
	RESOURCE :3395 SPED ALTERNATIVE DISPUTE RESOLUTION			
8182	SPED DISCRETIONARY GRANTS	40,238	14,807	14,807
	REVENUE	40,238	14,807	14,807
1000	CERTIFICATED PERSONNEL	9,827		
3000	EMPLOYEE BENEFITS	3,565		
4000	BOOKS AND MATERIALS	10,886	1,192	1,217
5000	SERVICES AND OTHER OPERATING	14,473	12,269	12,270
7000	TUITION AND TRANSFERS	1,487	1,346	1,320
	EXPENDITURES	40,238	14,807	14,807

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

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESC :6500 SPECIAL EDUCATION			
8097	PROPERTY TAX TRANSFERS	20,000	20,000	20,000
8311	OTHER STATE APPORT - CURR YEAR	1,301,788	1,241,464	1,205,587
8319	OTHER STATE APPORT - PRIOR YEAR	0	0	0
8660	INTEREST	58,245	101,102	35,000
8698	STALE-DATED WTS PRIOR YEARS	175		
8699	ALL OTHER LOCAL REVENUE	9,402	9,551	11,296
8980	CONTRIBUTIONS FROM UNREST REV	0		
8990	CONTRIBUTIONS FROM REST REV	(1,175)	(1,500)	(1,500)
	REVENUE	1,388,435	1,370,617	1,270,383
1000	CERTIFICATED PERSONNEL	396,727	489,145	483,954
2000	CLASSIFIED PERSONNEL	198,190	193,686	208,216
3000	EMPLOYEE BENEFITS	240,972	266,370	263,319
4000	BOOKS AND SUPPLIES	88,367	101,264	95,889
5000	SERVICES AND OTHER OPERATING	100,900	129,613	134,003
7000	TUITION AND TRANSFERS	99,552	100,876	88,002
	EXPENDITURES	1,124,708	1,280,954	1,273,383
	RESOURCE :6520 SPED WORKABILITY I			
8590	ALL OTHER STATE REVENUES	137,840	142,238	137,840
	REVENUE	137,840	142,238	137,840
2000	CLASSIFIED PERSONNEL	93,820	95,872	77,042
3000	EMPLOYEE BENEFITS	27,986	26,077	45,143
4000	BOOKS AND MATERIALS	1,815	3,258	860
5000	SERVICES AND OTHER OPERATING	1,733	4,500	2,500
7000	TUITION AND TRANSFERS	12,486	12,531	12,295
	EXPENDITURES	137,840	142,238	137,840

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

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :6536 SPED DISPUTE PREVENTION AND RESOLUTION			
8590	ALL OTHER STATE REVENUES			
	REVENUE	0	0	0
1000	CERTIFICATED PERSONNEL	21,238		
2000	CLASSIFIED PERSONNEL			
3000	EMPLOYEE BENEFITS	4,608		
4000	BOOKS AND MATERIALS	9,072		
5000	SERVICES AND OTHER OPERATING	48,351	25,600	
7000	TUITION AND TRANSFERS		259	
	EXPENDITURES	83,269	25,859	0
	RESOURCE :6545 IMPROVEMENT SCIENCE BASICS			
8677	INTERAGENCY SERVICE BETWEEN LEAS	7,500	3,000	
	REVENUE	7,500	3,000	0
4000	BOOKS AND MATERIALS			
5000	SERVICES AND OTHER OPERATING	1,518	8,982	
	EXPENDITURES	1,518	8,982	0
	RESOURCE :6546 STATE MENTAL HEALTH RELATED SERVICES			
8590	ALL OTHER STATE REVENUES			236,637
8990	CONTRIBUTIONS FROM RESTRICTED			
	REVENUE	0	0	236,637
1000	CERTIFICATED PERSONNEL		48,632	50,091
2000	CLASSIFIED PERSONNEL		95,696	81,218
3000	EMPLOYEE BENEFITS		55,503	49,510
4000	BOOKS AND MATERIALS		980	2,650
5000	SERVICES AND OTHER OPERATING		6,824	5,400
7000	TUITION AND TRANSFERS		22,536	19,379
	EXPENDITURES	0	230,171	208,248

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

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :7886 CHILDREN&YOUTH BEHAVIORIAL HEALTH			
8590	ALL OTHER STATE REVENUES			
8990	CONTRIBUTIONS FROM RESTRICTED			
	REVENUE	0	0	0
2000	CLASSIFIED PERSONNEL			20,305
3000	EMPLOYEE BENEFITS			8,083
4000	BOOKS AND MATERIALS			
5000	SERVICES AND OTHER OPERATING			94
7000	TUITION AND TRANSFERS			2,541
	EXPENDITURES	0	0	31,023
	RESOURCE :9008 WE CAN WORK SELPA			
8590	ALL OTHER STATE REVENUES		139,437	172,342
8990	CONTRIBUTIONS FROM RESTRICTED			
	REVENUE	0	139,437	172,342
2000	CLASSIFIED PERSONNEL		117,789	140,524
3000	EMPLOYEE BENEFITS		7,972	16,743
4000	BOOKS AND MATERIALS			
5000	SERVICES AND OTHER OPERATING		1,000	1,100
7000	TUITION AND TRANSFERS		12,676	13,975
	EXPENDITURES	0	139,437	172,342
	RESOURCE :9052 MAA MEDICAL ADMINISTRATIVE ACTIVITIES			
8677	INTERAGENCY SERVICE BETWEEN LEAS			
8699	ALL OTHER LOCAL REVENUES	6,016	7,288	5,000
	REVENUE	6,016	7,288	5,000
4000	BOOKS AND MATERIALS	1,494	1,184	5,000
5000	SERVICES AND OTHER OPERATING		540	
	EXPENDITURES	1,494	1,724	5,000

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

		2022-23	2023-24	2024-25
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :9260 COMMUNITY ADVISORY COMMITTEE			
8990	CONTRIBUTIONS FROM REST REV	1,170	1,500	1,500
	REVENUE	1,170	1,500	1,500
4000	BOOKS AND MATERIALS	620		
5000	SERVICES AND OTHER OPERATING	550	1,500	1,500
	EXPENDITURES	1,170	1,500	1,500

Enter County Code : 40

Countywide ADA : 28,611.63

County Name : SAN LUIS OBISPO

Districts : 10

2024-25 Budget Adoption

1.07%

NO
GROWTH

LCFF Grant Section FOR FISCAL YEAR 2024-25

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 110.39	28,611.63	\$ 3,158,438	
30,000 60,000	\$ 96.96	-	\$ -	
60,000 140,000	\$ 83.51	-	\$ -	
140,000 "+"	\$ 70.07	-	\$ -	
				\$ 3,158,438

District Section

\$ 350,882.00	10 districts	\$ 3,508,820
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Base Section

\$ 881,483.00		\$ 881,483
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County Operations Grant Total

\$ 7,548,741	[A]
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Pupil Driven Grants -

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				Total Base \$ 1,043,973
Base Grant	\$ 16,571.00	48.00	\$ 795,408	Total Supplemental \$ 331,574
Supplemental (35%)	\$ 5,800.00			Total Concentration \$ 147,900
Estimated ELL / FRM %	87.85%	42.17	\$ 244,574	Add-Ons \$ 400,000
Concentration	37.50%	18.00	\$ 104,400	
BASE RATE GRANT AWARD (Community School)			\$ 200,000	
				\$ 1,344,382

Court School Grant

Base Grant	\$ 16,571.00	15.00	\$ 248,565	
Supplemental (35%)	\$ 5,800.00			
Estimated ELL / FRM %	100.00%	15.00	\$ 87,000	
Concentration	50.00%	7.50	\$ 43,500	
BASE RATE GRANT AWARD (Juvenile Court School)			\$ 200,000	
				\$ 579,065

Pupil Driven Grants Total

\$ 1,923,447	[B]
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Subtotal Local Control Funding Formula Grant Target

\$ 9,472,188	[F] = [A + B + E]
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Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		\$ (4,928,108)	[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	\$ 24,285.19	10 districts	\$ 242,852
Current Year EC 2575.1 Minimum Allowance			\$ 102,808
Total State Aid EC 2575.1 (greater of line 65 or 66)			\$ 242,852
State Aid Pursuant to EC 2575.2-Differentiated Assistance			\$ 900,000
Total LCFF STATE AID			\$ 1,959,637
Estimated LCFF Funding			\$ 11,431,825 [R] = [K + Q]

Enter County Code : 40

Countywide ADA : 28,611.63

County Name : SAN LUIS OBISPO

Districts : 10

2024-25 Budget Adoption

2.93%

NO
GROWTH

LCFF Grant Section FOR FISCAL YEAR 2025-26 (YEAR 1)

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 113.62	28,611.63	\$ 3,250,853	
30,000 60,000	\$ 99.80	-	\$ -	
60,000 140,000	\$ 85.96	-	\$ -	
140,000 "+"	\$ 72.12	-	\$ -	
				\$ 3,250,853

District Section

\$361,163.00	10 districts	\$ 3,611,630
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Base Section

\$907,310.00		\$ 907,310
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County Operations Grant Total

\$ 7,769,793	[A]
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Pupil Driven Grants -

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				Total Base \$ 1,074,528
Base Grant	\$ 17,056.00	48.00	\$ 818,688	Total Supplemental \$ 341,270
Supplemental (35%)	\$ 5,969.60			Total Concentration \$ 149,503
Estimated ELL / FRM %	87.85%	42.17	\$ 251,726	Add-Ons \$ 400,000
Concentration	36.55%	17.54	\$ 104,731	
BASE RATE GRANT AWARD (Community School)			\$ 200,000	\$ 1,375,145

Court School Grant

Base Grant	\$ 17,056.00	15.00	\$ 255,840	
Supplemental (35%)	\$ 5,969.60			
Estimated ELL / FRM %	100.00%	15.00	\$ 89,544	
Concentration	50.00%	7.50	\$ 44,772	
BASE RATE GRANT AWARD (Juvenile Court School)			\$ 200,000	\$ 590,156

Pupil Driven Grants Total

\$ 1,965,301	[B]
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Subtotal Local Control Funding Formula Grant Target

\$ 9,735,094	[F] = [A + B + E]
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Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		\$ (4,665,202)	[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	\$ 24,997.00	10 districts	\$ 249,970
Current Year EC 2575.1 Minimum Allowance			\$ 102,808
Total State Aid EC 2575.1 (greater of line 65 or 66)			\$ 249,970
State Aid Pursuant to EC 2575.2-Differentiated Assistance			\$ 300,000
Total LCFF STATE AID			\$ 1,366,755
Estimated LCFF Funding		\$ 11,101,849	[R] = [K + Q]

Enter County Code : 40

Countywide ADA : 28,611.63

County Name : SAN LUIS OBISPO

Districts : 10

NO
GROWTH

2024-25 Budget Adoption

LCFF Grant Section FOR FISCAL YEAR 2026-27 (YR2)

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 117.12	28,611.63	\$ 3,350,994	
30,000 60,000	\$ 102.87	-	\$ -	
60,000 140,000	\$ 88.61	-	\$ -	
140,000 "+"	\$ 74.34	-	\$ -	
				\$ 3,350,994

District Section

\$372,287.00	10 districts	\$ 3,722,870
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Base Section

\$935,255.00		\$ 935,255
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County Operations Grant Total

\$ 8,009,119	[A]
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Pupil Driven Grants -

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				Total Base \$ 843,936
Base Grant	\$ 17,582.00	48.00	\$ 843,936	Total Supplemental \$ 305,642
Supplemental (35%)	\$ 6,153.70			Total Concentration \$ 307,961
Estimated ELL / FRM %	87.85%	42.17	\$ 259,489	Add-Ons \$ 400,000
Concentration	36.55%	17.54	\$ 107,961	
BASE RATE GRANT AWARD (Community School)				\$ 200,000
Court School Grant				\$ 1,411,386
Base Grant	\$ 17,582.00	15.00	\$ 263,730	
Supplemental (35%)	\$ 6,153.70			
Estimated ELL / FRM %	100.00%	15.00	\$ 92,306	
Concentration	50.00%	7.50	\$ 46,153	
BASE RATE GRANT AWARD (Juvenile Court School)				\$ 200,000
Pupil Driven Grants Total				\$ 2,013,574 [B]
Subtotal Local Control Funding Formula Grant Target				\$ 10,022,693 [F] = [A + B + E]

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		\$ (4,377,603)	[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	\$ 25,767.00	10 districts	\$ 257,670
Current Year EC 2575.1 Minimum Allowance			\$ 102,808
Total State Aid EC 2575.1 (greater of line 65 or 66)			\$ 257,670
State Aid Pursuant to EC 2575.2-Differentiated Assistance			\$ 300,000
Total LCFF STATE AID			\$ 1,374,455
Estimated LCFF Funding			\$ 11,397,148 [R] = [K + Q]

SSC School District and Charter School Financial Projection Dartboard 2024-25 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2024-25 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. SSC relies 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	2023-24	2024-25 ¹	2025-26	2026-27	2027-28
Department of Finance Statutory COLA	8.22%	1.07%	2.93%	3.08%	3.30%

LCFF GRADE SPAN FACTORS FOR 2024-25				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015
Statutory COLA of 1.07%	\$106	\$108	\$111	\$129
2024-25 Base Grants	\$10,025	\$10,177	\$10,478	\$12,144
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$1,043	—	—	\$316
2024-25 Adjusted Base Grants ²	\$11,068	\$10,177	\$10,478	\$12,460
Transitional Kindergarten (TK) Add-On ³	\$3,077	—	—	—

*Average daily attendance (ADA)

OTHER PLANNING FACTORS					
Factors	2023-24	2024-25	2025-26	2026-27	2027-28
California CPI	3.33%	3.10%	2.86%	2.87%	2.80%
California Lottery	Unrestricted per ADA	\$177	\$177	\$177	\$177
	Restricted per ADA	\$72	\$72	\$72	\$72
Mandate Block Grant (District) ⁴	Grades K-8 per ADA	\$37.81	\$38.21	\$39.33	\$40.54
	Grades 9-12 per ADA	\$72.84	\$73.62	\$75.78	\$78.11
Mandate Block Grant (Charter) ⁴	Grades K-8 per ADA	\$19.85	\$20.06	\$20.65	\$21.29
	Grades 9-12 per ADA	\$55.17	\$55.76	\$57.39	\$59.16
Interest Rate for Ten-Year Treasuries	4.32%	4.19%	3.76%	3.70%	3.70%
CalSTRS Employer Rate ⁵	19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵	26.68%	27.05%	27.60%	28.00%	29.20%
Unemployment Insurance Rate ⁶	0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁷	\$16.00	\$16.50	\$17.00	\$17.40	\$17.90

STATE MINIMUM RESERVE REQUIREMENTS FOR 2024-25	
Reserve Requirement	District ADA Range
The greater of 5% or \$87,000	0 to 300
The greater of 4% or \$87,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

¹Also applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers and the American Indian Early Childhood Education Program.

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.

⁴The 2025-26 rate does not factor in the impact of \$25 million for the proposed training to support literacy screenings.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

⁶Unemployment rate in 2024-25 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

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

Increased or Improved Services LCAP % Calculation

2024-25 Budget Adoption

	COL 1	COL 2	COL 3	COL 4	COL 5	COL 6a	COL 6b	COL 7	COL 8a	COL 8b
Gap				100.00%						
SLOCOE 2024-25										
at Budget Adoption*	\$ 479,474	\$ 479,474	\$ *	0	\$ 479,474	\$ 9,472,188	\$ 8,992,714	5.33%	YES	5.33%
* Includes transportation expenditures funded from unrestricted										

ANNUAL BUDGET REPORT:

July 1, 2024 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:

Place: San Luis Obispo COE

Date: June 13, 2024

Time: 1:30 p.m.

Adoption Date: June 20, 2024

Signed: _____

Clerk/Secretary of the County Board

(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@slocoe.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: Asst. Superintendent of Business

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 funded ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.		X
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	
7a	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
7b	Cash Balance	Projected county school fund cash balance will be positive at the end of the current fiscal year.	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 (multi year) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	X n/a	
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 06/20/2024
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 County is a JPA that provides Worker's Compensation benefits to all 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: 06/20/24

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@slcooe.org

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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	16,441,415.00	330,863.00	16,772,278.00	16,376,781.00	330,789.00	16,707,570.00	-0.4%
2) Federal Revenue		8100-8299	0.00	8,991,692.77	8,991,692.77	0.00	3,668,041.20	3,668,041.20	-59.2%
3) Other State Revenue		8300-8599	389,355.57	7,037,204.35	7,426,559.92	385,871.00	4,697,711.50	5,083,582.50	-31.5%
4) Other Local Revenue		8600-8799	3,826,861.18	9,420,287.25	13,247,148.43	3,125,138.00	10,651,671.08	13,776,809.08	4.0%
5) TOTAL, REVENUES			20,657,631.75	25,780,047.37	46,437,679.12	19,887,790.00	19,348,212.78	39,236,002.78	-15.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,119,601.02	4,722,361.31	6,841,962.33	2,466,278.73	4,667,020.12	7,133,298.85	4.3%
2) Classified Salaries		2000-2999	4,593,203.50	3,396,013.59	7,989,217.09	5,178,291.00	3,141,512.40	8,319,803.40	4.1%
3) Employee Benefits		3000-3999	2,748,620.46	4,040,303.97	6,788,924.43	3,426,019.27	3,950,710.02	7,376,729.29	8.7%
4) Books and Supplies		4000-4999	507,652.94	706,074.79	1,213,727.73	408,564.00	435,869.00	844,433.00	-30.4%
5) Services and Other Operating Expenditures		5000-5999	3,911,828.11	5,827,553.17	9,739,381.28	3,297,442.00	2,809,846.50	6,107,288.50	-37.3%
6) Capital Outlay		6000-6999	679,533.00	3,417,468.32	4,097,001.32	61,000.00	1,840,222.00	1,901,222.00	-53.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	5,024,003.00	1,012,697.93	6,036,700.93	4,928,108.00	457,043.00	5,385,151.00	-10.8%
7400-7499			(1,840,635.25)	1,459,423.34	(381,211.91)	(1,408,683.54)	1,174,009.54	(234,674.00)	-38.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	17,743,806.78	24,581,896.42	42,325,703.20	18,357,019.46	18,476,232.58	36,833,252.04	-13.0%
9) TOTAL, EXPENDITURES			2,913,824.97	1,198,150.95	4,111,975.92	1,530,770.54	871,980.20	2,402,750.74	-41.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	269,031.00	0.00	269,031.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,685,801.08	60,000.00	1,745,801.08	700,075.00	56,810.00	756,885.00	-56.6%
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	(706,885.00)	706,885.00	0.00	(828,879.00)	828,879.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,123,655.08)	646,885.00	(1,476,770.08)	(1,528,954.00)	772,069.00	(756,885.00)	-48.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			790,169.89	1,845,035.95	2,635,205.84	1,816.54	1,644,049.20	1,645,865.74	-37.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,210,633.91	7,160,590.48	15,371,224.39	9,000,803.80	9,005,626.43	18,006,430.23	17.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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)			8,210,633.91	7,160,590.48	15,371,224.39	9,000,803.80	9,005,626.43	18,006,430.23	17.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,210,633.91	7,160,590.48	15,371,224.39	9,000,803.80	9,005,626.43	18,006,430.23	17.1%
2) Ending Balance, June 30 (E + F1e)			9,000,803.80	9,005,626.43	18,006,430.23	9,002,620.34	10,649,675.63	19,652,295.97	9.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,550.00	0.00	30,550.00	30,550.00	0.00	30,550.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	238,621.35	0.00	238,621.35	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	9,005,626.67	9,005,626.67	0.00	10,649,675.87	10,649,675.87	18.3%
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%
	0000	9760						0.00	0.0%
d) Assigned									
Other Assignments			7,406,171.68	0.00	7,406,171.68	7,841,251.43	0.00	7,841,251.43	5.9%
0006-DISTRICT CONTRACT BILLINGS	0000	9780	120,241.76		120,241.76			0.00	
0011-COMMUNICATIONS AND MEDIA	0000	9780	3,925.00		3,925.00			0.00	
0013-LOCAL SOLUTIONS MINI GRANT	0000	9780	68,725.92		68,725.92			0.00	
0014-COUNTYWIDE EMPLOYEE OF THE YEAR	0000	9780	15,618.34		15,618.34			0.00	
0015-COUNTYWIDE RECRUITMENT & RETENTION	0000	9780	449,576.89		449,576.89			0.00	
0101-ONE-TIME FUTURE BOARD ACTIONS	0000	9780	467,362.09		467,362.09			0.00	
0240-COMMUNITY SCHOOL PROGRAM RESERVES	0000	9780	1,231,572.82		1,231,572.82			0.00	
0241-JUVENILE COURT SCHOOL PROGRAM RESERVES	0000	9780	234,199.79		234,199.79			0.00	
0244-ALTERNATIVE EDUCATION CTE DISCRETIONARY FUNDS	0000	9780	2,885.82		2,885.82			0.00	
0424-COUNTYWIDE DATA PROCESSING	0000	9780	100,000.00		100,000.00			0.00	
0660-TUPE DISCRETIONARY FUNDS	0000	9780	7,764.03		7,764.03			0.00	
0704-SLOCOE EMPLOYEE EDUCATION INCENTIVES	0000	9780	92,058.00		92,058.00			0.00	

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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)	
0723-HOME TO SCHOOL TRANSPORTATION FUNDING	0000	9780	(1,584.00)		(1,584.00)			0.00	
0822-TIP/CASC	0000	9780	527,453.81		527,453.81			0.00	
0830-COE LCAP OVERSIGHT	0000	9780	425,916.32		425,916.32			0.00	
0831-DIFFERENTIATED ASSISTANCE	0000	9780	2,212,505.53		2,212,505.53			0.00	
0911-CA CL SCH TCHR CRED PROG GRANT	0000	9780	15,176.30		15,176.30			0.00	
COUNTYWIDE DISTRICT FISCAL OVERSIGHT	0000	9780	100,000.00		100,000.00			0.00	
COMPENSATED ABSENCES ESTIMATE PER 22-23 AUDIT	0000	9780	370,719.61		370,719.61			0.00	
FUTURE BOARD ACTIONS	0000	9780	450,000.00		450,000.00			0.00	
ONE-TIME SOLAR COSTS	0000	9780	400,000.00		400,000.00			0.00	
STAFFING RESERVES DUE TO VACANT POSITIONS-BUDGETED IN 2024-25	0000	9780	100,000.00		100,000.00			0.00	
UNRESTRICTED LOTTERY	1100	9780	6,363.65		6,363.65			0.00	
EPA FUNDING FOR COMMUNITY SCHOOL	1400	9780	5,690.00		5,690.00			0.00	
0006-DISTRICT CONTRACT BILLINGS	0000	9780			0.00	120,241.76		120,241.76	
0011-COMMUNICATIONS AND MEDIA	0000	9780			0.00	3,925.00		3,925.00	
0013-LOCAL SOLUTIONS MINI GRANT	0000	9780			0.00	68,725.92		68,725.92	
0014-COUNTYWIDE EMPLOYEE OF THE YEAR	0000	9780			0.00	15,618.34		15,618.34	
0015-COUNTYWIDE RECRUITMENT/RETENTION	0000	9780			0.00	949,576.89		949,576.89	
0101-ONE TIME FUTURE BOARD ACTIONS	0000	9780			0.00	467,362.09		467,362.09	
0240-COMMUNITY SCHOOL PROGRAM RESERVES	0000	9780			0.00	1,098,073.80		1,098,073.80	
0241-JUVENILE COURT SCHOOL PROGRAM RESERVES	0000	9780			0.00	193,683.79		193,683.79	
0244-ALTERNATIVE EDUCATION CTE DISCRETIONARY FUNDS	0000	9780			0.00	2,885.82		2,885.82	
0424-COUNTYWIDE DATA PROCESSING	0000	9780			0.00	100,000.00		100,000.00	
0660-TUPE DISCRETIONARY FUNDS	0000	9780			0.00	1,764.03		1,764.03	
0704-SLOCOE EMPLOYEE EDUCATION INCENTIVES	0000	9780			0.00	102,058.00		102,058.00	
0723-HOME TO SCHOOL TRANSPORTATION FUNDING	0000	9780			0.00	(1,584.00)		(1,584.00)	

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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)	
0822-TIP/CASC	0000	9780			0.00	684,999.81		684,999.81	
0830-COE LCAP OVERSIGHT	0000	9780			0.00	498,003.12		498,003.12	
0831-DIFFERENTIATED ASSISTANCE	0000	9780			0.00	1,632,815.50		1,632,815.50	
0911-CA CL SCH TCHR CRED PROG	0000	9780			0.00	15,176.30		15,176.30	
COMPENSATED ABSENCES ESTIMATE BASED ON 22-23 AUDIT	0000	9780			0.00	370,719.61		370,719.61	
COUNTYWIDE DISTRICT FISCAL OVERSIGHT	0000	9780			0.00	100,000.00		100,000.00	
FUTURE BOARD ACTIONS:2024-25	0000	9780			0.00	450,000.00		450,000.00	
ONE-TIME SOLAR EXPENDITURES	0000	9780			0.00	400,000.00		400,000.00	
FUTURE BOARD ACTIONS:2023-24 UNSPENT	0000	9780			0.00	450,000.00		450,000.00	
STAFFING RESERVES DUE TO VACANT POSITIONS	0000	9780			0.00	100,000.00		100,000.00	
UNRESTRICTED LOTTERY	1100	9780			0.00	6,363.65		6,363.65	
EPA FUNDING FOR COMMUNITY SCHOOL	1400	9780			0.00	10,842.00		10,842.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,325,460.77	0.00	1,325,460.77	1,130,818.91	0.00	1,130,818.91	-14.7%
Unassigned/Unappropriated Amount		9790	0.00	(.24)	(.24)	0.00	(.24)	(.24)	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	20,918,148.13	5,519,854.29	26,438,002.42				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,101.55	0.00	2,101.55				
c) in Revolving Cash Account		9130	30,550.00	0.00	30,550.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	641.01	604,173.74	604,814.75				
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	238,621.35	0.00	238,621.35				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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)	
10) TOTAL, ASSETS			21,190,062.04	6,124,028.03	27,314,090.07				
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	407,516.56	99,792.34	507,308.90				
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			407,516.56	99,792.34	507,308.90				
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 (G10 + H2) - (I6 + J2)			20,782,545.48	6,024,235.69	26,806,781.17				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,023,733.00	0.00	2,023,733.00	1,959,637.00	0.00	1,959,637.00	-3.2%
Education Protection Account State Aid - Current Year		8012	17,386.00	0.00	17,386.00	16,848.00	0.00	16,848.00	-3.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	139,239.00	0.00	139,239.00	139,239.00	0.00	139,239.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	27,815,129.00	0.00	27,815,129.00	27,815,129.00	0.00	27,815,129.00	0.0%
Unsecured Roll Taxes		8042	1,064,373.00	0.00	1,064,373.00	1,064,373.00	0.00	1,064,373.00	0.0%
Prior Years' Taxes		8043	(58,084.00)	0.00	(58,084.00)	(58,084.00)	0.00	(58,084.00)	0.0%
Supplemental Taxes		8044	727,387.00	0.00	727,387.00	727,387.00	0.00	727,387.00	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	419,580.00	0.00	419,580.00	419,580.00	0.00	419,580.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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)	
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 Suprs.		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			32,148,743.00	0.00	32,148,743.00	32,084,109.00	0.00	32,084,109.00	-0.2%
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							
LCFF/Revenue Limit Transfers - Prior Years		8099	(15,707,328.00)	330,863.00	(15,376,465.00)	(15,707,328.00)	330,789.00	(15,376,539.00)	0.0%
TOTAL, LCFF SOURCES			16,441,415.00	330,863.00	16,772,278.00	16,376,781.00	330,789.00	16,707,570.00	-0.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	55,494.00	55,494.00	0.00	55,493.00	55,493.00	0.0%
Special Education Discretionary Grants		8182	0.00	155,811.00	155,811.00	0.00	120,982.20	120,982.20	-22.4%
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%
FEIMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	1,012,428.93	1,012,428.93	0.00	369,539.00	369,539.00	-63.5%
Title I, Part A, Basic	3010	8290		343,323.30	343,323.30		247,511.00	247,511.00	-27.9%
Title I, Part D, Local Delinquent Programs	3025	8290		194,345.92	194,345.92		183,044.00	183,044.00	-5.8%
Title II, Part A, Supporting Effective Instruction	4035	8290		15,030.01	15,030.01		11,816.00	11,816.00	-21.4%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, 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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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 NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		2,299,273.76	2,299,273.76				
				0.00	0.00				
	Career and Technical Education	8290					2,359,656.00	2,359,656.00	2.6%
	All Other Federal Revenue	8290	0.00	4,915,985.85	4,915,985.85	0.00	320,000.00	320,000.00	0.0%
	TOTAL, FEDERAL REVENUE		0.00	8,991,692.77	8,991,692.77	0.00	3,668,041.20	3,668,041.20	-93.5%
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		1,436,691.00	1,436,691.00		1,416,578.50	1,416,578.50	-1.4%
Prior Years	6500	8319							0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	661,694.00	661,694.00	0.00	661,695.00	661,695.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00			0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	51,926.31	51,926.31	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	42,480.00	0.00	42,480.00	45,000.00	0.00	45,000.00	5.9%
Lottery - Unrestricted and Instructional Materials		8560	16,404.72	6,498.96	22,903.68	12,470.00	1,820.00	14,290.00	-37.6%
Tax Relief Subventions									
Restricted Levies - Other		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	87,504.00	87,504.00	New
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		410,114.00	410,114.00		410,114.00	410,114.00	0.0%
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		101,738.00	101,738.00		29,454.00	29,454.00	-71.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	330,470.95	4,368,542.08	4,699,012.93	328,401.00	2,090,546.00	2,418,947.00	-48.5%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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, OTHER STATE REVENUE			389,355.57	7,037,204.35	7,426,559.92	385,871.00	4,697,711.50	5,083,582.50	-31.5%
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	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	1,260.00	1,260.00	0.00	1,275.00	1,275.00	1.2%
Leases and Rentals		8650	398,674.30	152,789.70	551,464.00	410,532.00	152,500.00	563,032.00	2.1%
Interest		8660	535,400.80	101,101.89	636,502.69	200,000.00	35,000.00	235,000.00	-63.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,387,197.12	2,563,625.81	3,950,822.93	894,207.00	4,497,345.08	5,391,552.08	36.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,163,495.41	701,646.00	1,865,141.41	1,393,899.00	236,114.00	1,630,013.00	-12.6%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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)	
All Other Local Revenue		8699	342,093.55	314,027.09	656,120.64	226,500.00	272,918.00	499,418.00	-23.9%
Tuition		8710	0.00	4,985,836.76	4,985,836.76	0.00	4,856,519.00	4,856,519.00	-2.6%
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			3,826,861.18	9,420,287.25	13,247,148.43	3,125,138.00	10,651,671.08	13,776,809.08	4.0%
TOTAL, REVENUES			20,657,631.75	25,780,047.37	46,437,679.12	19,887,790.00	19,348,212.78	39,236,002.78	-15.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	488,634.02	1,948,857.82	2,437,491.84	601,069.73	1,865,770.00	2,466,839.73	1.2%
Certificated Pupil Support Salaries		1200	163,607.00	323,892.00	487,499.00	153,244.00	326,424.38	479,668.38	-1.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,380,508.00	1,568,910.20	2,949,418.20	1,646,121.00	1,751,586.00	3,397,707.00	15.2%
Other Certificated Salaries		1900	86,852.00	880,701.29	967,553.29	65,844.00	723,239.74	789,083.74	-18.4%
TOTAL, CERTIFICATED SALARIES			2,119,601.02	4,722,361.31	6,841,962.33	2,466,278.73	4,667,020.12	7,133,298.85	4.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	86,442.00	638,093.37	724,535.37	263,529.00	577,311.00	840,840.00	16.1%
Classified Support Salaries		2200	266,929.00	352,073.98	619,002.98	433,263.00	280,829.00	714,092.00	15.4%
Classified Supervisors' and Administrators' Salaries		2300	1,606,328.50	743,130.67	2,349,459.17	1,565,370.00	637,264.00	2,202,634.00	-6.2%
Clerical, Technical and Office Salaries		2400	2,367,144.00	472,306.01	2,839,450.01	2,588,688.00	433,980.00	3,022,668.00	6.5%
Other Classified Salaries		2900	266,360.00	1,190,409.56	1,456,769.56	327,441.00	1,212,128.40	1,539,569.40	5.7%
TOTAL, CLASSIFIED SALARIES			4,593,203.50	3,396,013.59	7,989,217.09	5,178,291.00	3,141,512.40	8,319,803.40	4.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	329,690.33	1,477,079.34	1,806,769.67	508,727.10	1,507,697.71	2,016,424.81	11.6%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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)	
PERS		3201-3202	1,143,674.10	756,785.56	1,900,459.66	1,373,113.00	814,034.20	2,187,147.20	15.1%
OASDI/Medicare/Alternative		3301-3302	98,483.91	122,796.02	221,279.93	111,319.50	111,106.71	222,426.21	0.5%
Health and Welfare Benefits		3401-3402	804,509.00	1,033,264.84	1,837,773.84	1,056,023.53	999,657.52	2,055,681.05	11.9%
Unemployment Insurance		3501-3502	(12,589.56)	19,672.11	7,082.55	3,915.75	3,897.46	7,813.21	10.3%
Workers' Compensation		3601-3602	262,741.68	314,546.08	577,287.76	222,378.01	228,627.42	451,005.43	-21.9%
OPEB, Allocated		3701-3702	122,111.00	316,160.02	438,271.02	150,542.38	285,689.00	436,231.38	-0.5%
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			2,748,620.46	4,040,303.97	6,788,924.43	3,426,019.27	3,950,710.02	7,376,729.29	8.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	97,603.70	97,603.70	0.00	97,179.00	97,179.00	-0.4%
Books and Other Reference Materials		4200	0.00	4,271.00	4,271.00	0.00	900.00	900.00	-78.9%
Materials and Supplies		4300	356,261.94	484,040.38	840,302.32	357,664.00	307,290.00	664,954.00	-20.9%
Noncapitalized Equipment		4400	151,391.00	120,159.71	271,550.71	50,900.00	30,500.00	81,400.00	-70.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			507,652.94	706,074.79	1,213,727.73	408,564.00	435,869.00	844,433.00	-30.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,958,624.00	1,958,624.00	0.00	1,133,542.00	1,133,542.00	-42.1%
Travel and Conferences		5200	167,546.12	337,551.63	505,097.75	190,663.00	217,077.00	407,740.00	-19.3%
Dues and Memberships		5300	89,918.00	41,112.00	131,030.00	99,949.00	31,125.00	131,074.00	0.0%
Insurance		5400 - 5450	75,551.00	2,856.00	78,407.00	55,000.00	2,800.00	57,800.00	-26.3%
Operations and Housekeeping Services		5500	458,136.00	785.00	458,921.00	540,859.00	1,100.00	541,959.00	18.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	498,500.50	366,197.64	864,698.14	438,510.00	295,019.00	733,529.00	-15.2%
Transfers of Direct Costs		5710	(214,547.33)	214,547.33	0.00	(188,965.00)	188,965.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(22,020.37)	170.00	(21,850.37)	(21,693.00)	0.00	(21,693.00)	-0.7%
Professional/Consulting Services and Operating Expenditures		5800	2,774,128.19	2,826,280.71	5,600,408.90	2,087,844.00	847,617.50	2,935,461.50	-47.6%
Communications		5900	84,616.00	79,428.86	164,044.86	95,275.00	92,601.00	187,876.00	14.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,911,828.11	5,827,553.17	9,739,381.28	3,297,442.00	2,809,846.50	6,107,288.50	-37.3%
CAPITAL OUTLAY									
Land		6100	0.00	448,000.00	448,000.00	0.00	448,000.00	448,000.00	0.0%
Land Improvements		6170	0.00	172,711.26	172,711.26	0.00	132,000.00	132,000.00	-23.6%
Buildings and Improvements of Buildings		6200	522,355.00	2,431,795.38	2,954,150.38	0.00	1,255,222.00	1,255,222.00	-57.5%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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)	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	157,178.00	323,489.68	480,667.68	61,000.00	5,000.00	66,000.00	-86.3%
Equipment Replacement		6500	0.00	41,472.00	41,472.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	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	0.0%
TOTAL, CAPITAL OUTLAY			679,533.00	3,417,468.32	4,097,001.32	61,000.00	1,840,222.00	1,901,222.00	-53.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools									
Tuition, Excess Costs, and/or Deficit Payments		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7142	0.00	269.00	269.00	0.00	0.00	0.00	-100.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs									
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	1,012,428.93	1,012,428.93	0.00	457,043.00	457,043.00	-54.9%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/IP Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	5,024,003.00	0.00	5,024,003.00	4,928,108.00	0.00	4,928,108.00	-1.9%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,024,003.00	1,012,697.93	6,036,700.93	4,928,108.00	457,043.00	5,385,151.00	-10.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,459,423.34)	1,459,423.34	0.00	(1,174,009.54)	1,174,009.54	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(381,211.91)	0.00	(381,211.91)	(234,674.00)	0.00	(234,674.00)	-38.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,840,635.25)	1,459,423.34	(381,211.91)	(1,408,683.54)	1,174,009.54	(234,674.00)	-38.4%
TOTAL, EXPENDITURES			17,743,806.78	24,581,896.42	42,325,703.20	18,357,019.46	18,476,232.58	36,833,252.04	-13.0%
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	269,031.00	0.00	269,031.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			269,031.00	0.00	269,031.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	7,500.00	0.00	7,500.00	7,500.00	0.00	7,500.00	0.0%
To: Special Reserve Fund		7612	0.00	60,000.00	60,000.00	0.00	56,810.00	56,810.00	-5.3%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	78,301.08	0.00	78,301.08	92,575.00	0.00	92,575.00	18.2%
Other Authorized Interfund Transfers Out		7619	1,600,000.00	0.00	1,600,000.00	600,000.00	0.00	600,000.00	-62.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,685,801.08	60,000.00	1,745,801.08	700,075.00	56,810.00	756,885.00	-56.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(799,619.00)	799,619.00	0.00	(781,192.00)	781,192.00	0.00	0.0%
Contributions from Restricted Revenues		8990	92,734.00	(92,734.00)	0.00	(47,687.00)	47,687.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(706,885.00)	706,885.00	0.00	(828,879.00)	828,879.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,123,655.08)	646,885.00	(1,476,770.08)	(1,528,954.00)	772,069.00	(756,885.00)	-48.7%

Description			Function Codes		Object Codes		2023-24 Estimated Actuals			2024-25 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	16,441,415.00	330,863.00		16,772,278.00	16,376,781.00	330,789.00		16,707,570.00	-0.4%		
2) Federal Revenue		8100-8299	0.00	8,991,692.77		8,991,692.77	0.00	3,668,041.20		3,668,041.20	-59.2%		
3) Other State Revenue		8300-8599	389,355.57	7,037,204.35		7,426,559.92	385,871.00	4,697,711.50		5,083,582.50	-31.5%		
4) Other Local Revenue		8600-8799	3,826,861.18	9,420,287.25		13,247,148.43	3,125,138.00	10,651,671.08		13,776,809.08	4.0%		
5) TOTAL, REVENUES			20,657,631.75	25,780,047.37		46,437,679.12	19,887,790.00	19,348,212.78		39,236,002.78	-15.5%		
B. EXPENDITURES (Objects 1000-7999)													
1) Instruction	1000-1999		809,384.52	7,881,619.44		8,691,003.96	1,086,194.00	6,905,128.00		7,991,322.00	-8.1%		
2) Instruction - Related Services	2000-2999		2,914,209.72	7,633,106.73		10,547,316.45	2,975,706.00	6,718,637.24		9,694,343.24	-8.1%		
3) Pupil Services	3000-3999		1,499,034.63	1,928,409.55		3,427,444.18	1,580,149.00	1,675,014.80		3,255,163.80	-5.0%		
4) Ancillary Services	4000-4999		0.00	0.00		0.00	0.00	0.00		0.00	0.0%		
5) Community Services	5000-5999		12,496.48	225,154.20		237,650.68	364,706.00	0.00		364,706.00	53.5%		
6) Enterprise	6000-6999		65,907.00	3,165.00		69,072.00	87,785.00	0.00		87,785.00	27.1%		
7) General Administration	7000-7999		5,635,991.98	1,935,326.79		7,571,318.77	5,706,349.46	1,277,629.54		6,983,979.00	-7.8%		
8) Plant Services	8000-8999		1,782,779.45	3,962,416.78		5,745,196.23	1,628,022.00	1,442,780.00		3,070,802.00	-46.6%		
9) Other Outgo	9000-9999	Except 7600-7699	5,024,003.00	1,012,697.93		6,036,700.93	4,928,108.00	457,043.00		5,385,151.00	-10.8%		
10) TOTAL, EXPENDITURES			17,743,806.78	24,581,896.42		42,325,703.20	18,357,019.46	18,476,232.58		36,833,252.04	-13.0%		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)													
			2,913,824.97	1,198,150.95		4,111,975.92	1,530,770.54	871,980.20		2,402,750.74	-41.6%		
D. OTHER FINANCING SOURCES/USES													
1) Interfund Transfers													
a) Transfers In		8900-8929	269,031.00	0.00		269,031.00	0.00	0.00		0.00	-100.0%		
b) Transfers Out		7600-7629	1,685,801.08	60,000.00		1,745,801.08	700,075.00	56,810.00		756,885.00	-56.6%		
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	(706,885.00)	706,885.00		0.00	(828,879.00)	828,879.00		0.00	0.0%		
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,123,655.08)	646,885.00		(1,476,770.08)	(1,528,954.00)	772,069.00		(756,885.00)	-48.7%		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)													
			790,169.89	1,845,035.95		2,635,205.84	1,816.54	1,644,049.20		1,645,865.74	-37.5%		
F. FUND BALANCE, RESERVES													
1) Beginning Fund Balance													
a) As of July 1 - Unaudited		9791	8,210,633.91	7,160,590.48		15,371,224.39	9,000,803.80	9,005,626.43		18,006,430.23	17.1%		

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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)			8,210,633.91	7,160,590.48	15,371,224.39	9,000,803.80	9,005,626.43	18,006,430.23	17.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,210,633.91	7,160,590.48	15,371,224.39	9,000,803.80	9,005,626.43	18,006,430.23	17.1%
2) Ending Balance, June 30 (E + F1e)			9,000,803.80	9,005,626.43	18,006,430.23	9,002,620.34	10,649,675.63	19,652,295.97	9.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,550.00	0.00	30,550.00	30,550.00	0.00	30,550.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	238,621.35	0.00	238,621.35	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	9,005,626.67	9,005,626.67	0.00	10,649,675.87	10,649,675.87	18.3%
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	0000	9760						0.00	
Other Assignments (by Resource/Object)			7,406,171.68	0.00	7,406,171.68	7,841,251.43	0.00	7,841,251.43	5.9%
0006-DISTRICT CONTRACT BILLINGS	0000	9780	120,241.76		120,241.76			0.00	
0011-COMMUNICATIONS AND MEDIA	0000	9780	3,925.00		3,925.00			0.00	
0013-LOCAL SOLUTIONS MINI GRANT	0000	9780	68,725.92		68,725.92			0.00	
0014-COUNTYWIDE EMPLOYEE OF THE YEAR	0000	9780	15,618.34		15,618.34			0.00	
0015-COUNTYWIDE RECRUITMENT & RETENTION	0000	9780	449,576.89		449,576.89			0.00	
0101-ONE-TIME FUTURE BOARD ACTIONS	0000	9780	467,362.09		467,362.09			0.00	
0240-COMMUNITY SCHOOL PROGRAM RESERVES	0000	9780	1,231,572.82		1,231,572.82			0.00	
0241-JUVENILE COURT SCHOOL PROGRAM RESERVES	0000	9780	234,199.79		234,199.79			0.00	
0244-ALTERNATIVE EDUCATION CTE DISCRETIONARY FUNDS	0000	9780	2,885.82		2,885.82			0.00	
0424-COUNTYWIDE DATA PROCESSING	0000	9780	100,000.00		100,000.00			0.00	
0660-TUPE DISCRETIONARY FUNDS	0000	9780	7,764.03		7,764.03			0.00	
0704-SLOCOE EMPLOYEE EDUCATION INCENTIVES	0000	9780	92,058.00		92,058.00			0.00	

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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)	
0723-HOME TO SCHOOL TRANSPORTATION FUNDING	0000	9780	(1,584.00)		(1,584.00)			0.00	
0822-TIP/CASC	0000	9780	527,453.81		527,453.81			0.00	
0830-COE LCAP OVERSIGHT	0000	9780	425,916.32		425,916.32			0.00	
0831-DIFFERENTIATED ASSISTANCE	0000	9780	2,212,505.53		2,212,505.53			0.00	
0911-CA CL SCH TCHR CRED PROG GRANT	0000	9780	15,176.30		15,176.30			0.00	
COUNTYWIDE DISTRICT FISCAL OVERSIGHT	0000	9780	100,000.00		100,000.00			0.00	
COMPENSATED ABSENCES ESTIMATE PER 22-23 AUDIT	0000	9780	370,719.61		370,719.61			0.00	
FUTURE BOARD ACTIONS	0000	9780	450,000.00		450,000.00			0.00	
ONE-TIME SOLAR COSTS	0000	9780	400,000.00		400,000.00			0.00	
STAFFING RESERVES DUE TO VACANT POSITIONS-BUDGETED IN 2024-25	0000	9780	100,000.00		100,000.00			0.00	
UNRESTRICTED LOTTERY	1100	9780	6,363.65		6,363.65			0.00	
EPA FUNDING FOR COMMUNITY SCHOOL	1400	9780	5,690.00		5,690.00			0.00	
0006-DISTRICT CONTRACT BILLINGS	0000	9780			0.00	120,241.76		120,241.76	
0011-COMMUNICATIONS AND MEDIA	0000	9780			0.00	3,925.00		3,925.00	
0013-LOCAL SOLUTIONS MINI GRANT	0000	9780			0.00	68,725.92		68,725.92	
0014-COUNTYWIDE EMPLOYEE OF THE YEAR	0000	9780			0.00	15,618.34		15,618.34	
0015-COUNTYWIDE RECRUITMENT/RETENTION	0000	9780			0.00	949,576.89		949,576.89	
0101-ONE TIME FUTURE BOARD ACTIONS	0000	9780			0.00	467,362.09		467,362.09	
0240-COMMUNITY SCHOOL PROGRAM RESERVES	0000	9780			0.00	1,098,073.80		1,098,073.80	
0241-JUVENILE COURT SCHOOL PROGRAM RESERVES	0000	9780			0.00	193,683.79		193,683.79	
0244-ALTERNATIVE EDUCATION CTE DISCRETIONARY FUNDS	0000	9780			0.00	2,885.82		2,885.82	
0424-COUNTYWIDE DATA PROCESSING	0000	9780			0.00	100,000.00		100,000.00	
0660-TUPE DISCRETIONARY FUNDS	0000	9780			0.00	1,764.03		1,764.03	
0704-SLOCOD EMPLOYEE EDUCATION INCENTIVES	0000	9780			0.00	102,058.00		102,058.00	
0723-HOME TO SCHOOL TRANSPORTATION FUNDING	0000	9780			0.00	(1,584.00)		(1,584.00)	

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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)	
0822-TIP/CASC	0000	9780			0.00	684,999.81		684,999.81	
0830-COE LCAP OVERSIGHT	0000	9780			0.00	498,003.12		498,003.12	
0831-DIFFERENTIATED ASSISTANCE	0000	9780			0.00	1,632,815.50		1,632,815.50	
0911-CA CL SCH TCHR CRED PROG	0000	9780			0.00	15,176.30		15,176.30	
COMPENSATED ABSENCES ESTIMATE BASED ON 22-23 AUDIT	0000	9780			0.00	370,719.61		370,719.61	
COUNTYWIDE DISTRICT FISCAL OVERSIGHT	0000	9780			0.00	100,000.00		100,000.00	
FUTURE BOARD ACTIONS:2024-25	0000	9780			0.00	450,000.00		450,000.00	
ONE-TIME SOLAR EXPENDITURES	0000	9780			0.00	400,000.00		400,000.00	
FUTURE BOARD ACTIONS:2023-24 UNSPENT	0000	9780			0.00	450,000.00		450,000.00	
STAFFING RESERVES DUE TO VACANT POSITIONS	0000	9780			0.00	100,000.00		100,000.00	
UNRESTRICTED LOTTERY	1100	9780			0.00	6,363.65		6,363.65	
EPA FUNDING FOR COMMUNITY SCHOOL	1400	9780			0.00	10,842.00		10,842.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,325,460.77	0.00	1,325,460.77	1,130,818.91	0.00	1,130,818.91	-14.7%
Unassigned/Unappropriated Amount		9790	0.00	(.24)	(.24)	0.00	(.24)	(.24)	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.00	1.00
5810	Other Restricted Federal	391,226.61	711,226.61
6018	Student Support and Enrichment Block Grant	135,252.00	135,252.00
6211	Literacy Coaches and Reading Specialists Grant Program	449,450.00	387,581.00
6266	Educator Effectiveness, FY 2021-22	273,130.00	106,982.00
6300	Lottery: Instructional Materials	13,887.64	13,887.64
6333	CA Community Schools Partnership Act - Coordination Grant	200,000.00	0.00
6500	Special Education	1,923,709.16	2,201,306.16
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	60,691.34	60,691.34
6546	Mental Health-Related Services	6,182.00	34,570.20
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	29,083.00	29,083.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	44,797.00	44,797.00
7029	Child Nutrition: Food Service Staff Training Funds	2,000.00	2,000.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	103,840.00	103,840.00
7033	Child Nutrition: School Food Best Practices Apportionment	51,769.31	51,769.31
7311	Classified School Employee Professional Development Block Grant	19,115.00	19,115.00
7339	Dual Enrollment Opportunities	200,000.00	200,000.00
7399	LCFF Equity Multiplier	255,259.00	316,314.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	21,848.61	21,848.61
7435	Learning Recovery Emergency Block Grant	67,905.28	67,905.28
7810	Other Restricted State	1,021,267.38	633,040.38
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	4,974.39	4,974.39
9010	Other Restricted Local	3,730,238.95	5,503,490.95
Total, Restricted Balance		9,005,626.87	10,649,675.87

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 (2021-22)	31,785.03	29,585.11	6.92%	Not Met
Second Prior Year (2022-23)	27,619.69	30,035.19	N/A	Met
First Prior Year (2023-24)	28,697.67	28611.63	0.30%	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)

For FY 2021-22, funded ADA was less due to a drop in student attendance caused by 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)

N/A

1. CRITERION: Average Daily Attendance (continued)

- B. STANDARD: Projected funded 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 (2021-22)	71.39	15.57	29,585.11	0.00
Second Prior Year (2022-23)	61.17	14.74	30,035.19	0.00
First Prior Year (2023-24)	63.00	17.78	28,611.63	0.00
Historical Average:	65.19	16.03	29,410.64	0.00
County Office's County Operated Programs ADA Standard:				
Budget Year (2024-25)				
(historical average plus 2%):	66.49	16.35	29,998.86	0.00
1st Subsequent Year (2025-26)				
(historical average plus 4%):	67.79	16.67	30,587.07	0.00
2nd Subsequent Year (2026-27)				
(historical average plus 6%):	69.10	16.99	31,175.28	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 (2024-25)	63.00	17.78	28,611.63	0.00
1st Subsequent Year (2025-26)	63.00	17.78	28611.63	0.00
2nd Subsequent Year (2026-27)	63.00		28611.63	0.00
Status:	Met	Not 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 NOT MET - Projected ADA for county operated programs is above the standard for 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 ADA, and what changes, if any, will be made to bring the projected ADA within the standard.

Explanation:

(required if NOT met)

ADA is status quo. This criteria and standard has been met, but not calculated correctly in SACS

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 cost-of-living adjustment (COLA) plus or minus one percent.

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

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

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

DATA ENTRY: Section I, enter applicable data for all fiscal years. Section I-a is completed by a county office funded at Target, and Section I-b is completed by a county office funded at Hold Harmless. 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 for 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. 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

Hold Harmless

Status: At Target

		Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
I. LCFF Funding					
a.	COE funded at Target LCFF				
a1.	County Operations Grant	7,468,783.00	7,548,741.00	7,769,793.00	8,009,119.00
a2.	Alternative Education Grant	1,907,509.00	1,923,447.00	9,335,094.00	2,013,574.00
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				
d.	Total LCFF (Sum of a or b, and c)	9,376,292.00	9,472,188.00	17,104,887.00	10,022,693.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	28,611.63	28,611.63	28,611.63	28,611.63
b.	Prior Year ADA (Funded)		28,611.63	28,611.63	28,611.63
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d.	Percent Change Due to Population (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-a1 At Target or Section I-b1 Hold Harmless), prior year column
- b1. COLA percentage
- b2. COLA amount (proxy for purposes of this criterion)
- c. Total Change (Step 2b2)
- d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)

7,468,783.00	7,548,741.00	7,769,793.00
1.1%	2.9%	3.1%
79,915.98	221,178.11	239,309.62
79,915.98	221,178.11	239,309.62
1.07%	2.93%	3.08%

Step 3 - Weighted Change in Population and Funding Level

- a. Percent change in population and funding level (Step 1d plus Step 2d)
- b. LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))
- c. Weighted Percent change (Step 3a x Step 3b)

1.07%	2.93%	3.08%
79.69%	45.42%	79.91%
0.85%	1.33%	2.46%

III. Alternative Education Grant

Step 1 - Change in Population

Prior Year (2023-24)

Budget Year (2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

- a. ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)
- b. Prior Year ADA (Funded)
- c. Difference (Step 1a minus Step 1b)
- d. Percent Change Due to Population (Step 1c divided by Step 1b)

63.00	63.00	63.00	63.00
	63.00	63.00	63.00
	0.00	0.00	0.00
	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
- b1. COLA percentage (Section II-Step 2b1)
- b2. COLA amount (proxy for purposes of this criterion)
- c. Total Change (Step 2b2)
- d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)

1,907,509.00	1,923,447.00	9,335,094.00
1.07%	2.93%	3.08%
20,410.35	56,357.00	287,520.90
20,410.35	56,357.00	287,520.90
1.07%	2.93%	3.08%

Step 3 - Weighted Change in Population and Funding Level

- a. Percent change in population and funding level (Step 1d plus Step 2d)
- b. LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))
- c. Weighted Percent change (Step 3a x Step 3b)

1.07%	2.93%	3.08%
20.31%	54.58%	20.09%
0.22%	1.60%	0.62%

IV. Charter Funded County Program

Step 1 - Change in Population

Prior Year (2023-24)

Budget Year (2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

- a. ADA (Funded) (Form A, line C3f)
- b. Prior Year ADA (Funded)
- c. Difference (Step 1a minus Step 1b)
- d. Percent Change Due to Population (Step 1c divided by Step 1b)

0.00	0	0.00	0.00
	0.00	0.00	0.00
	0.00	0.00	0.00
	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

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

0.00	0.00	0.00
0.00	0.00	0.00
0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

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

V. Weighted Change

		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a.	Total weighted percent change (Step 3c in sections II, III and IV)	1.07%	2.93%	3.08%
LCFF Revenue Standard (line V-a, plus/minus 1%):		N/A	N/A	N/A

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 (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected local property taxes (Form 01, Objects 8021 - 8089)	30,107,624.00	30,107,624.00	30,107,624.00	30,107,624.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%

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 (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	32,148,743.00	32,084,109.00	31,491,227.00	31,498,927.00
County Office's Projected Change in LCFF Revenue:		-0.20%	-1.85%	0.02%
Standard:		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Met	Not Met	Met

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

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

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

Explanation
(required if NOT met)

FY 25-26 STATE AID IS REDUCED BY <\$600,000> FOR DIFFERENTIATED ASSISTANCE. REVENUES WILL BE REVISED BASED ON IDENTIFIED DISTRICTS

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. County Office's Change in Funding Level (Criterion 2C):	-0.20%	-1.85%	0.02%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-5.20% to 4.80%	-6.85% to 3.15%	-4.98% to 5.02%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2023-24)	21,620,103.85		
Budget Year (2024-25)	22,829,831.54	5.60%	Not Met
1st Subsequent Year (2025-26)	23,966,922.25	4.98%	Not Met
2nd Subsequent Year (2026-27)	25,150,247.25	4.94%	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)

24-25 FY INCLUDES 3% STEP & % FOR FUTURE BOARD ACTION; 25-26 & 26-27 INCLUDE 3% STEP AND % FOR FUTURE BOARD ACTION

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. County Office's Change in Funding Level (Criterion 2C):	-0.20%	-1.85%	0.02%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.20% to 9.80%	-11.85% to 8.15%	-9.98% to 10.02%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.20% to 4.80%	-6.85% to 3.15%	-4.98% to 5.02%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	8,991,692.77		
Budget Year (2024-25)	3,668,041.20	-59.21%	Yes
1st Subsequent Year (2025-26)	3,408,508.00	-7.08%	Yes
2nd Subsequent Year (2026-27)	3,491,621.00	2.44%	No

Explanation:

(required if Yes)

24-25 FY IS REDUCED TO REFLECT CARRY-OVER, & ONE-TIME FUNDING FOR COVID, ESSER III, ELO-G, CTE

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

First Prior Year (2023-24)	7,426,559.92		
Budget Year (2024-25)	5,083,582.50	-31.55%	Yes
1st Subsequent Year (2025-26)	5,264,115.00	3.55%	Yes
2nd Subsequent Year (2026-27)	5,526,556.00	4.99%	No

Explanation:

(required if Yes)

STATE REVENUES REDUCED TO REFLECT CARRY-OVER, ONE-TIME STATE COVID, AND CTE FUNDING

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

First Prior Year (2023-24)	13,247,148.43		
Budget Year (2024-25)	13,776,809.08	4.00%	No
1st Subsequent Year (2025-26)	11,552,694.00	-16.14%	Yes
2nd Subsequent Year (2026-27)	11,637,578.00	0.73%	No

Explanation:

(required if Yes)

REDUCED INTEREST, REVISED FOR LOCAL GRANTS & DISTRICT AGREEMENTS

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

First Prior Year (2023-24)

Budget Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

1,213,727.73		
844,433.00	-30.43%	Yes
835,690.00	-1.04%	No
852,960.00	2.07%	No

Explanation:

(required if Yes)

Explanation: REDUCED FOR CARRY-OVER AND ONE-TIME GRANT FUNDING

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

First Prior Year (2023-24)

Budget Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

9,739,381.28		
6,107,288.50	-37.29%	Yes
6,515,075.00	6.68%	Yes
5,582,140.00	-14.32%	Yes

Explanation:

(required if Yes)

REDUCED FOR CARRY-OVER AND ONE-TIME GRANT FUNDING

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	Status
		Over Previous Year	

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

First Prior Year (2023-24)

Budget Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

29,665,401.12		
22,528,432.78	-24.06%	Not Met
20,225,317.00	-10.22%	Met
20,655,755.00	2.13%	Met

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

First Prior Year (2023-24)

Budget Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

10,953,109.01		
6,951,721.50	-36.53%	Not Met
7,350,765.00	5.74%	Met
6,435,100.00	-12.46%	Not 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)

24-25 FY IS REDUCED TO REFLECT CARRY-OVER, & ONE-TIME FUNDING FOR COVID, ESSER III, ELO-G, CTE

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

STATE REVENUES REDUCED TO REFLECT CARRY-OVER, ONE-TIME STATE COVID, AND CTE FUNDING

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

REDUCED INTEREST, REVISED FOR LOCAL GRANTS & DISTRICT AGREEMENTS

- 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)

Explanation: REDUCED FOR CARRY-OVER AND ONE-TIME GRANT FUNDING

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

REDUCED FOR CARRY-OVER AND ONE-TIME GRANT FUNDING

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	19,057,094.46	571,712.83	706,923.00	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)

	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
	Other (explanation must be provided)
N/A	

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 (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
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)	1,303,823.47	1,581,564.41	1,685,460.77
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	(.24)
e. Available Reserves (Lines 1a through 1d)	1,303,823.47	1,581,564.41	1,685,460.53
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	33,552,071.41	37,698,010.08	44,071,504.28
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	21,831,077.22	24,270,318.06	20,657,398.49
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	55,383,148.63	61,968,328.14	64,728,902.77
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	2.40%	2.60%	2.60%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	0.80%	0.90%	0.90%

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 (2021-22)	255,619.87	17,972,063.28	N/A	Met
Second Prior Year (2022-23)	2,936,056.71	18,107,197.26	N/A	Met
First Prior Year (2023-24)	790,169.89	19,429,607.86	N/A	Met
Budget Year (2024-25) (Information only)	1,816.54	19,057,094.46		

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)

N/A

7. CRITERION: Fund and Cash Balances

- A. 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 \$7,653,999
1.3%	\$7,654,000	to \$19,138,999
1.0%	\$19,139,000	to \$86,123,000
0.7%	\$86,123,001	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:

County Office's Fund Balance Standard Percentage Level:

37,590,137.04

1.00%

7A-1. 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):

AJ

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
19,606,518.00	19,606,518.00	19,606,518.00

7A-2. 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 (2021-22)	5,378,013.90	5,018,957.32	6.7%	Not Met
Second Prior Year (2022-23)	5,795,238.88	5,274,577.19	9.0%	Not Met
First Prior Year (2023-24)	7,369,048.02	8,210,633.91	N/A	Met
Budget Year (2024-25) (Information only)	9,000,803.80			

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

7A-3. 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)

21-22: ONE-TIME TRANSFERS MADE AT YEAR END TO FUND 20-OPEB & FUND 40-CAPITAL OUTLAY ; 22-23 TRANSFERS MADE AT YEAR END FO FUND 20 & FUND 40; ONE-TIME COSTS INCURRED IN JUNE

- B. Cash Balance Standard: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

7B-1. Determining if the County Office's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Ending Cash Balance		
County School Service Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2024-25)	8,007,093.88	Met

7B-2. Comparison of the County Office's Ending Cash Balance to the Standard

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

- 1a. STANDARD MET - Projected county school service fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

N/A

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 \$87,000 (greater of)	0	to \$7,653,999
4% or \$383,000 (greater of)	\$7,654,000	to \$19,138,999
3% or \$766,000 (greater of)	\$19,139,000	to \$86,123,000
2% or \$2,584,000 (greater of)	\$86,123,001	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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	37,590,137.04	38,173,877.25	37,787,121.25
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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	37,590,137.04	38,173,877.25	37,787,121.25
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	19,606,518.00	19,606,518.00	19,606,518.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	37,590,137.04	38,173,877.25	37,787,121.25
4. Reserve Standard Percentage Level	3.00%	3.00%	3.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,127,704.11	1,145,216.32	1,133,613.64
6. Reserve Standard - by Amount (From percentage level chart above)	766,000.00	766,000.00	766,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,127,704.11	1,145,216.32	1,133,613.64

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,130,818.91	1,259,664.13	946,250.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(.24)	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)	1,490,818.67	1,619,664.13	1,306,250.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	3.97%	4.24%	3.46%
County Office's Reserve Standard (Section 8A, Line 7):	1,127,704.11	1,145,216.32	1,133,613.64
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)?

Yes

- 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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
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1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)

First Prior Year (2023-24)	(799,619.00)			
Budget Year (2024-25)	(781,192.00)	(18,427.00)	(2.3%)	Met
1st Subsequent Year (2025-26)	(826,778.00)	45,586.00	5.8%	Met
2nd Subsequent Year (2026-27)	(861,523.00)	34,745.00	4.2%	Met

1b. Transfers In, County School Service Fund *

First Prior Year (2023-24)	269,031.00			
Budget Year (2024-25)	0.00	(269,031.00)	(100.0%)	Not Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met

1c. Transfers Out, County School Service Fund *

First Prior Year (2023-24)	1,745,801.08			
Budget Year (2024-25)	756,885.00	(988,916.08)	(56.6%)	Not Met
1st Subsequent Year (2025-26)	759,333.00	2,448.00	.3%	Met
2nd Subsequent Year (2026-27)	619,516.00	(139,817.00)	(18.4%)	Not Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

n/a

- 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 IN TO COVER OPEB COSTS WILL BE BUDGETED AS NEED IN OUT YEARS

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

Explanation:

(required if NOT met)

TRANSFERS OUT TO FUNDS 20 & FUND 40 HAVE BEEN REDUCED IN SUBSEQUENT YEARS

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

Project Information:

N/A

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

No

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, 2024
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		based on staff funding sources		370,720

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

TOTAL:				370,720

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	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 (2023-24)?	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)

N/A

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?

N/A

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 'PAY-AS-YOU-GO' COST 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

3,269,632

4. OPEB Liabilities

a. Total OPEB liability

8,418,873.00

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

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

8,418,873.00

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 23, 2023

5. OPEB Contributions

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

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
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

635,275.00	629,613.00	620,984.00
457,935.38	457,935.00	457,935.00
635,275.00	629,613.00	620,984.00
48.00	48.00	48.00

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)"

No

- 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:

N/A

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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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) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	36.40	36.18	36.18	36.18

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

NO SETTLEMENT FOR FY 24-25

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
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

No

No

No

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

35,102		
Budget Year	1st Subsequent Year	2nd Subsequent Year
(2024-25)	(2025-26)	(2026-27)

6. Amount included for any tentative salary schedule increases

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2024-25)	(2025-26)	(2026-27)

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	No	No

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	1st Subsequent Year	2nd Subsequent Year
(2024-25)	(2025-26)	(2026-27)
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	1st Subsequent Year	2nd Subsequent Year
(2024-25)	(2025-26)	(2026-27)
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.):

MYP INCLUDES \$ FOR FUTURE BOARD ACTIONS

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) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	97	94	94	

Data must be entered for all years.

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

67,501

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

6. Amount included for any tentative salary schedule increases

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

1. Are costs of H&W benefit changes included in the budget and MYPs?

Yes

No

No

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

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

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

1. Are step & column adjustments included in the budget and MYPs?

Yes

Yes

Yes

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

3.0%

3.0%

3.0%

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

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

1. Are savings from attrition included in the budget and MYPs?

No

No

No

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

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.):

MYP INCLUDES \$ FOR "FUTURE BOARD ACTIONS"

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) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	32.7	32.7	32.7	32.7

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

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

No

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	No	No

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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 20, 2024

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)

No

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

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)

A6: LIFETIME HEALTH BENEFITS OFFERED AT LOWEST COST PLAN ARE PORIVED AT NO COST TO A SELECT GROUP OF RETIREES

End of County Office Budget Criteria and Standards Review

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,343,717.72	7,777,363.00	-6.8%
3) Other State Revenue		8300-8599	12,313,680.77	11,829,155.00	-3.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			20,657,398.49	19,606,518.00	-5.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	20,657,398.49	19,606,518.00	-5.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,657,398.49	19,606,518.00	-5.1%
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	264,588.86	264,588.86	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			264,588.86	264,588.86	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			264,588.86	264,588.86	0.0%
2) Ending Balance, June 30 (E + F1e)			264,588.86	264,588.86	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	225,204.86	225,204.86	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	39,384.00	39,384.00	0.0%
FUND 10 SELPA PASS THROUGH	0000	9780	39,384.00		
FUND 10 SELPA PASS THROUGH	0000	9780		39,384.00	
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	2,797,307.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,046,489.00		
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			9,843,796.36		
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	7,218,903.00		
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			7,218,903.00		
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)			2,624,893.36		
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	8,343,717.72	7,777,363.00	-6.8%
TOTAL, FEDERAL REVENUE			8,343,717.72	7,777,363.00	-6.8%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	12,313,680.77	11,829,155.00	-3.9%
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	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,313,680.77	11,829,155.00	-3.9%
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			20,657,398.49	19,606,518.00	-5.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	8,343,717.72	7,777,363.00	-6.8%
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					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
To Districts or Charter Schools	6500	7221	12,313,680.77	11,829,155.00	-3.9%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			20,657,398.49	19,606,518.00	-5.1%
TOTAL, EXPENDITURES			20,657,398.49	19,606,518.00	-5.1%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,343,717.72	7,777,363.00	-6.8%
3) Other State Revenue		8300-8599	12,313,680.77	11,829,155.00	-3.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			20,657,398.49	19,606,518.00	-5.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	20,657,398.49	19,606,518.00	-5.1%
10) TOTAL, EXPENDITURES			20,657,398.49	19,606,518.00	-5.1%
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	264,588.86	264,588.86	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			264,588.86	264,588.86	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			264,588.86	264,588.86	0.0%
2) Ending Balance, June 30 (E + F1e)			264,588.86	264,588.86	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	225,204.86	225,204.86	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	39,384.00	39,384.00	0.0%
FUND 10 SELPA PASS THROUGH	0000	9780	39,384.00		
FUND 10 SELPA PASS THROUGH	0000	9780		39,384.00	
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	2023-24	2024-25
		Estimated Actuals	Budget
3308	Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants	.05	.05
6500	Special Education	225,204.81	225,204.81
Total, Restricted Balance		225,204.86	225,204.86

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	287,491.40	287,482.00	0.0%
3) Other State Revenue		8300-8599	2,348,948.37	1,977,352.00	-15.8%
4) Other Local Revenue		8600-8799	1,775,352.64	565,840.00	-68.1%
5) TOTAL, REVENUES			4,411,792.41	2,830,674.00	-35.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	428,904.00	440,059.00	2.6%
2) Classified Salaries		2000-2999	760,122.42	801,231.00	5.4%
3) Employee Benefits		3000-3999	622,550.35	648,743.00	4.2%
4) Books and Supplies		4000-4999	146,391.15	71,483.00	-51.2%
5) Services and Other Operating Expenditures		5000-5999	2,430,177.87	1,083,259.00	-55.4%
6) Capital Outlay		6000-6999	5,698.00	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	377,847.91	228,303.00	-39.6%
9) TOTAL, EXPENDITURES			4,771,691.70	3,273,078.00	-31.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(359,899.29)	(442,404.00)	22.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,500.00	7,500.00	0.0%
b) Transfers Out		7600-7629	159,000.00	0.00	-100.0%
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			(151,500.00)	7,500.00	-105.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(511,399.29)	(434,904.00)	-15.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,666,939.50	2,155,540.21	-19.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,666,939.50	2,155,540.21	-19.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,666,939.50	2,155,540.21	-19.2%
2) Ending Balance, June 30 (E + F1e)			2,155,540.21	1,720,636.21	-20.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,690,837.80	1,205,933.80	-28.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	464,702.41	514,702.41	10.8%
FUND 12 PROGRAM RESERVES	0000	9780	464,702.41		
FUND 12 PROGRAM RESERVES	0000	9780		514,702.41	
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	2,957,998.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	414.85		
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			2,958,413.51		
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	633.38		
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			633.38		
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)			2,957,780.13		
FEDERAL REVENUE					
Child Nutrition Programs		8220	28,617.00	29,226.00	2.1%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	258,874.40	258,256.00	-0.2%
TOTAL, FEDERAL REVENUE			287,491.40	287,482.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,327.00	2,380.00	2.3%
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	1,560,502.00	1,453,709.00	-6.8%
All Other State Revenue	All Other	8590	786,119.37	521,263.00	-33.7%
TOTAL, OTHER STATE REVENUE			2,348,948.37	1,977,352.00	-15.8%
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	150,000.00	50,000.00	-66.7%
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	436,571.30	436,557.00	0.0%
All Other Fees and Contracts		8689	942,104.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	246,677.34	79,283.00	-67.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,775,352.64	565,840.00	-68.1%
TOTAL, REVENUES			4,411,792.41	2,830,674.00	-35.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	323,254.00	322,712.00	-0.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	88,349.00	94,034.00	6.4%
Other Certificated Salaries		1900	17,301.00	23,313.00	34.7%
TOTAL, CERTIFICATED SALARIES			428,904.00	440,059.00	2.6%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	197,367.00	160,732.00	-18.6%
Classified Support Salaries		2200	103,598.00	116,360.00	12.3%
Classified Supervisors' and Administrators' Salaries		2300	313,219.42	371,188.00	18.5%
Clerical, Technical and Office Salaries		2400	141,258.00	152,951.00	8.3%
Other Classified Salaries		2900	4,680.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			760,122.42	801,231.00	5.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	94,812.00	81,722.00	-13.8%
PERS		3201-3202	222,009.65	230,360.00	3.8%
OASDI/Medicare/Alternative		3301-3302	18,624.75	18,021.00	-3.2%
Health and Welfare Benefits		3401-3402	226,214.00	261,242.00	15.5%
Unemployment Insurance		3501-3502	554.33	624.00	12.6%
Workers' Compensation		3601-3602	43,621.62	36,008.00	-17.5%
OPEB, Allocated		3701-3702	16,714.00	20,766.00	24.2%
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			622,550.35	648,743.00	4.2%
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	120,277.15	58,283.00	-51.5%
Noncapitalized Equipment		4400	12,517.00	0.00	-100.0%
Food		4700	13,597.00	13,200.00	-2.9%
TOTAL, BOOKS AND SUPPLIES			146,391.15	71,483.00	-51.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	394,837.00	380,470.00	-3.6%
Travel and Conferences		5200	62,907.00	37,760.00	-40.0%
Dues and Memberships		5300	5,580.00	5,600.00	0.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	45,811.00	46,455.00	1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	32,971.00	20,320.00	-38.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	22,826.00	21,693.00	-5.0%
Professional/Consulting Services and Operating Expenditures		5800	1,857,420.87	562,656.00	-69.7%
Communications		5900	7,825.00	8,305.00	6.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,430,177.87	1,083,259.00	-55.4%
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	5,698.00	0.00	-100.0%
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			5,698.00	0.00	-100.0%
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	377,847.91	228,303.00	-39.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			377,847.91	228,303.00	-39.6%
TOTAL, EXPENDITURES			4,771,691.70	3,273,078.00	-31.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	7,500.00	7,500.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,500.00	7,500.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	159,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			159,000.00	0.00	-100.0%
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)			(151,500.00)	7,500.00	-105.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	287,481.40	287,482.00	0.0%
3) Other State Revenue		8300-8599	2,348,948.37	1,977,352.00	-15.8%
4) Other Local Revenue		8600-8799	1,775,352.64	565,840.00	-68.1%
5) TOTAL, REVENUES			4,411,792.41	2,830,674.00	-35.8%
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		29,265.00	29,545.00	1.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		4,137,024.79	2,769,064.00	-33.1%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		377,847.91	228,303.00	-39.6%
8) Plant Services	8000-8999		227,554.00	246,166.00	8.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,771,691.70	3,273,078.00	-31.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(359,899.29)	(442,404.00)	22.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,500.00	7,500.00	0.0%
b) Transfers Out		7600-7629	159,000.00	0.00	-100.0%
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			(151,500.00)	7,500.00	-105.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(511,399.29)	(434,904.00)	-15.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,666,939.50	2,155,540.21	-19.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,666,939.50	2,155,540.21	-19.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,666,939.50	2,155,540.21	-19.2%
2) Ending Balance, June 30 (E + F1e)			2,155,540.21	1,720,636.21	-20.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,690,837.80	1,205,933.80	-28.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	464,702.41	514,702.41	10.8%
FUND 12 PROGRAM RESERVES	0000	9780	464,702.41		
FUND 12 PROGRAM RESERVES	0000	9780		514,702.41	
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	2023-24 Estimated Actuals	2024-25 Budget
5066	Child Development: ARP California State Preschool Program - Rate Supplements	123,972.00	123,972.00
5810	Other Restricted Federal	340,319.00	0.00
6057	Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	274,354.03	196,586.03
6770	Arts and Music In Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	26,296.00	26,296.00
7810	Other Restricted State	387,707.00	452,211.00
9010	Other Restricted Local	538,189.77	406,868.77
Total, Restricted Balance		1,690,837.80	1,205,933.80

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	39,747.45	31,464.00	-20.8%
3) Other State Revenue		8300-8599	8,238.00	8,238.00	0.0%
4) Other Local Revenue		8600-8799	(1,012.00)	0.00	-100.0%
5) TOTAL, REVENUES			46,973.45	39,702.00	-15.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	12,065.00	12,800.00	6.1%
2) Classified Salaries		2000-2999	27,089.00	28,356.00	4.7%
3) Employee Benefits		3000-3999	17,082.00	20,250.00	18.5%
4) Books and Supplies		4000-4999	64,283.45	61,000.00	-5.1%
5) Services and Other Operating Expenditures		5000-5999	2,524.37	3,500.00	38.6%
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	3,364.00	6,371.00	89.4%
9) TOTAL, EXPENDITURES			126,407.82	132,277.00	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(79,434.37)	(92,575.00)	16.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	78,301.08	92,575.00	18.2%
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			78,301.08	92,575.00	18.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,133.29)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	609.29	(524.00)	-186.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			609.29	(524.00)	-186.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			609.29	(524.00)	-186.0%
2) Ending Balance, June 30 (E + F1e)			(524.00)	(524.00)	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	(524.00)	(524.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(57,316.51)		
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	2023-24 Estimated Actuals	2024-25 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			(57,316.51)		
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)			(59,035.66)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	39,747.45	31,464.00	-20.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			39,747.45	31,464.00	-20.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	8,238.00	8,238.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,238.00	8,238.00	0.0%
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	(1,012.00)	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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(1,012.00)	0.00	-100.0%
TOTAL, REVENUES			46,973.45	39,702.00	-15.5%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	12,065.00	12,800.00	6.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			12,065.00	12,800.00	6.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	26,668.00	28,356.00	6.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	421.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			27,089.00	28,356.00	4.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,304.00	2,445.00	6.1%
PERS		3201-3202	7,227.00	8,081.00	11.8%
OASDI/Medicare/Alternative		3301-3302	555.00	597.00	7.6%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	4,697.00	6,976.00	48.5%
Unemployment Insurance		3501-3502	18.00	20.00	11.1%
Workers' Compensation		3601-3602	1,525.00	1,193.00	-21.8%
OPEB, Allocated		3701-3702	756.00	938.00	24.1%
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			17,082.00	20,250.00	18.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,000.00	9,000.00	50.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	58,283.45	52,000.00	-10.8%
TOTAL, BOOKS AND SUPPLIES			64,283.45	61,000.00	-5.1%
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	(975.63)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	2,500.00	2,500.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,524.37	3,500.00	38.6%
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	3,364.00	6,371.00	89.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,364.00	6,371.00	89.4%
TOTAL, EXPENDITURES			126,407.82	132,277.00	4.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	78,301.08	92,575.00	18.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			78,301.08	92,575.00	18.2%
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					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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)			78,301.08	92,575.00	18.2%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	39,747.45	31,464.00	-20.8%
3) Other State Revenue		8300-8599	8,238.00	8,238.00	0.0%
4) Other Local Revenue		8600-8799	(1,012.00)	0.00	-100.0%
5) TOTAL, REVENUES			46,973.45	39,702.00	-15.5%
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		122,043.82	124,906.00	2.3%
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		3,364.00	6,371.00	89.4%
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			126,407.82	132,277.00	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(79,434.37)	(92,575.00)	16.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	78,301.08	92,575.00	18.2%
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			78,301.08	92,575.00	18.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,133.29)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	609.29	(524.00)	-186.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			609.29	(524.00)	-186.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			609.29	(524.00)	-186.0%
2) Ending Balance, June 30 (E + F1e)			(524.00)	(524.00)	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		9790	(524.00)	(524.00)	0.0%

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	381.00	0.00	-100.0%
5) TOTAL, REVENUES			381.00	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)			381.00	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	31.00	0.00	-100.0%
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			(31.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			350.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(350.00)	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(350.00)	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(350.00)	0.00	-100.0%
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	31.77		
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	2023-24 Estimated Actuals	2024-25 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			31.77		
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)			31.77		
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	31.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	350.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			381.00	0.00	-100.0%
TOTAL, REVENUES			381.00	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		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	31.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			31.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	381.00	0.00	-100.0%
5) TOTAL, REVENUES			381.00	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	Excepl 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)			381.00	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	31.00	0.00	-100.0%
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			(31.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			350.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(350.00)	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(350.00)	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(350.00)	0.00	-100.0%
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		9790	0.00	0.00	0.0%

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	25,000.00	10,000.00	-60.0%
5) TOTAL, REVENUES			25,000.00	10,000.00	-60.0%
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)			25,000.00	10,000.00	-60.0%
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)			25,000.00	10,000.00	-60.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	414,264.10	439,264.10	6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			414,264.10	439,264.10	6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			414,264.10	439,264.10	6.0%
2) Ending Balance, June 30 (E + F1e)			439,264.10	449,264.10	2.3%
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	79,264.10	89,264.10	12.6%
COUNTYWIDE DATA PROCESSING	0000	9780	79,264.10		
COUNTYWIDE DATA PROCESSING	0000	9780		89,264.10	
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	435,659.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			435,659.88		
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)			435,659.88		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	25,000.00	10,000.00	-60.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	10,000.00	-60.0%
TOTAL, REVENUES			25,000.00	10,000.00	-60.0%
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	2023-24 Estimated Actuals	2024-25 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	25,000.00	10,000.00	-60.0%
5) TOTAL, REVENUES			25,000.00	10,000.00	-60.0%
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)			25,000.00	10,000.00	-60.0%
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)			25,000.00	10,000.00	-60.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	414,264.10	439,264.10	6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			414,264.10	439,264.10	6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			414,264.10	439,264.10	6.0%
2) Ending Balance, June 30 (E + F1e)			439,264.10	449,264.10	2.3%
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	79,264.10	89,264.10	12.6%
COUNTYWIDE DATA PROCESSING	0000	9780	79,264.10		
COUNTYWIDE DATA PROCESSING	0000	9780		89,264.10	
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	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	100,000.00	50,000.00	-50.0%
5) TOTAL, REVENUES			100,000.00	50,000.00	-50.0%
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)			100,000.00	50,000.00	-50.0%
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	110,000.00	0.00	-100.0%
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			490,000.00	600,000.00	22.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			590,000.00	650,000.00	10.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,029,632.36	2,619,632.36	29.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,029,632.36	2,619,632.36	29.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,029,632.36	2,619,632.36	29.1%
2) Ending Balance, June 30 (E + F1e)			2,619,632.36	3,269,632.36	24.8%
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	3,269,632.36	New
OPEB FUTURE EXPENDITURES	0000	9780		3,269,632.36	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	2,619,632.36	0.00	-100.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	2,725,410.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	14,135.82		
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	2023-24 Estimated Actuals	2024-25 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			2,739,546.41		
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)			2,739,546.41		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	100,000.00	50,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,000.00	50,000.00	-50.0%
TOTAL, REVENUES			100,000.00	50,000.00	-50.0%
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	110,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			110,000.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			490,000.00	600,000.00	22.4%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	100,000.00	50,000.00	-50.0%
5) TOTAL, REVENUES			100,000.00	50,000.00	-50.0%
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)			100,000.00	50,000.00	-50.0%
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	110,000.00	0.00	-100.0%
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			490,000.00	600,000.00	22.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			590,000.00	650,000.00	10.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,029,632.36	2,619,632.36	29.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,029,632.36	2,619,632.36	29.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,029,632.36	2,619,632.36	29.1%
2) Ending Balance, June 30 (E + F1e)			2,619,632.36	3,269,632.36	24.8%
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	3,269,632.36	New
OPEB FUTURE EXPENDITURES	0000	9780		3,269,632.36	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	2,619,632.36	0.00	-100.0%

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	(72,537.00)	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,243.00	0.00	-100.0%
5) TOTAL, REVENUES			(70,294.00)	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)			(70,294.00)	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)			(70,294.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	68,287.22	(2,006.78)	-102.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,287.22	(2,006.78)	-102.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,287.22	(2,006.78)	-102.9%
2) Ending Balance, June 30 (E + F1e)			(2,006.78)	(2,006.78)	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	(2,006.78)	(2,006.78)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(724.09)		
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	2023-24 Estimated Actuals	2024-25 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		9360	0.00		
10) TOTAL, ASSETS			(724.09)		
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)			(724.09)		
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	(72,537.00)	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			(72,537.00)	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	2,243.00	0.00	-100.0%
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			2,243.00	0.00	-100.0%
TOTAL, REVENUES			(70,294.00)	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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
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					
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			0.00	0.00	0.0%
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					
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					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	2023-24 Estimated Actuals	2024-25 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	(72,537.00)	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,243.00	0.00	-100.0%
5) TOTAL, REVENUES			(70,294.00)	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)			(70,294.00)	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)			(70,294.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	68,287.22	(2,006.78)	-102.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,287.22	(2,006.78)	-102.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,287.22	(2,006.78)	-102.9%
2) Ending Balance, June 30 (E + F1e)			(2,006.78)	(2,006.78)	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		9790	(2,006.78)	(2,006.78)	0.0%

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	50,000.00	25,000.00	-50.0%
5) TOTAL, REVENUES			50,000.00	25,000.00	-50.0%
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	1,426,200.00	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			1,426,200.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,376,200.00)	25,000.00	-101.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,060,000.00	56,810.00	-94.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,060,000.00	56,810.00	-94.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(316,200.00)	81,810.00	-125.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	540,569.18	224,369.18	-58.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			540,569.18	224,369.18	-58.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			540,569.18	224,369.18	-58.5%
2) Ending Balance, June 30 (E + F1e)			224,369.18	306,179.18	36.5%
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	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	306,179.18	New
CAPITAL FACILITY PROJECTS	0000	9780		306,179.18	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	224,369.18	0.00	-100.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	1,161,912.85		
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,161,912.85		
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)			1,161,912.85		
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	50,000.00	25,000.00	-50.0%
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			50,000.00	25,000.00	-50.0%
TOTAL, REVENUES			50,000.00	25,000.00	-50.0%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	5,502.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,391,567.00	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	29,131.00	0.00	-100.0%
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			1,426,200.00	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			1,426,200.00	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	1,060,000.00	56,810.00	-94.6%
(a) TOTAL, INTERFUND TRANSFERS IN			1,060,000.00	56,810.00	-94.6%
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%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,060,000.00	56,810.00	-94.6%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	50,000.00	25,000.00	-50.0%
5) TOTAL, REVENUES			50,000.00	25,000.00	-50.0%
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		1,426,200.00	0.00	-100.0%
9) Other Outgo	9000-9999	Excepl 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,426,200.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,376,200.00)	25,000.00	-101.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,060,000.00	56,810.00	-94.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,060,000.00	56,810.00	-94.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(316,200.00)	81,810.00	-125.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	540,569.18	224,369.18	-58.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			540,569.18	224,369.18	-58.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			540,569.18	224,369.18	-58.5%
2) Ending Balance, June 30 (E + F1e)			224,369.18	306,179.18	36.5%
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	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	306,179.18	New
CAPITAL FACILITY PROJECTS	0000	9780		306,179.18	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	224,369.18	0.00	-100.0%

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	2023-24 Estimated Actuals			2024-25 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	19.08	15.00	15.00	15.00	15.00	15.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	58.59	48.00	48.00	58.59	48.00	48.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	77.67	63.00	63.00	73.59	63.00	63.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	16.75	16.75	16.75	16.75	16.75	16.75
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.03	1.03	1.03	1.03	1.03	1.03
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)	17.78	17.78	17.78	17.78	17.78	17.78
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	95.45	80.78	80.78	91.37	80.78	80.78
4. Adults In Correctional Facilities						
5. County Operations Grant ADA	30,625.02	28,611.63	28,611.63	30,625.02	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		18,006,430.23	12,500,297.23	9,192,955.23	16,675,398.23	10,279,750.23	11,126,239.23	21,042,683.23	22,914,842.23
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		101,129.00	94,577.00	179,060.00	176,136.00	176,136.00	0.00	355,196.00	126,056.00
Property Taxes	8020-8079		0.00	3,683.00	965,872.00	2,847,764.00	2,085,451.00	10,520,643.00	1,901,067.00	742,041.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		137,015.00	239,520.00	6,770,484.00	(6,125,730.00)	88,438.00	434.00	861,308.00	2,359,543.00
Other State Revenue	8300-8599		51,279.00	112,940.00	647,353.00	136,974.00	247,695.00	80.00	1,138,556.00	412,967.00
Other Local Revenue	8600-8799		569,939.00	109,934.00	177,727.00	295,404.00	195,947.00	847,211.00	696,233.00	1,487,324.00
Interfund Transfers In	8900-8929		0.00	0.00	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			859,362.00	560,654.00	8,740,496.00	(2,669,452.00)	2,793,667.00	11,368,368.00	4,952,360.00	5,127,931.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		395,818.00	700,996.00	532,653.00	545,165.00	536,302.00	61,263.00	1,049,357.00	530,962.00
Classified Salaries	2000-2999		518,335.00	941,247.00	618,827.00	613,715.00	642,341.00	631,226.00	656,375.00	656,988.00
Employee Benefits	3000-3999		258,395.00	348,153.00	583,063.00	506,237.00	627,820.00	263,754.00	499,744.00	553,640.00
Books and Supplies	4000-4999		(47,015.00)	125,655.00	201,642.00	70,941.00	110,377.00	101,836.00	103,724.00	20,651.00
Serv/ices	5000-5999		(796,340.00)	1,544,906.00	380,413.00	898,283.00	551,452.00	570,429.00	922,869.00	568,586.00
Capital Outlay	6000-6999		(92,429.00)	229,524.00	112,097.00	4,516.00	21,969.00	82,963.00	108,860.00	411,927.00
Other Outgo	7000-7499		0.00	0.00	(27,260.00)	374,019.00	(269,798.00)	127,352.00	95,426.00	134,747.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	467,500.00	0.00	0.00	0.00	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			236,764.00	3,890,481.00	2,401,435.00	3,480,376.00	2,220,463.00	1,838,823.00	3,436,355.00	2,877,501.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		(18,731.00)	2,425,106.00	1,894,836.00	1,911,854.00	293,367.00	720,644.00	(2,279,435.00)	1,409,978.00
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	(18,731.00)	2,425,106.00	1,894,836.00	1,911,854.00	293,367.00	720,644.00	(2,279,435.00)	1,409,978.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		6,110,000.00	2,402,621.00	751,454.00	2,157,674.00	20,082.00	333,745.00	(2,635,589.00)	439,409.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	6,110,000.00	2,402,621.00	751,454.00	2,157,674.00	20,082.00	333,745.00	(2,635,589.00)	439,409.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(6,128,731.00)	22,485.00	1,143,382.00	(245,820.00)	273,285.00	386,899.00	356,154.00	970,569.00
E. NET INCREASE/DECREASE (B - C + D)			(5,506,133.00)	(3,307,342.00)	7,482,443.00	(6,395,648.00)	846,489.00	9,916,444.00	1,872,159.00	3,220,999.00
F. ENDING CASH (A + E)			12,500,297.23	9,192,955.23	16,675,398.23	10,279,750.23	11,126,239.23	21,042,683.23	22,914,842.23	26,135,841.23
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	26,135,841.23	19,988,074.23	24,340,023.23	23,932,743.23				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	133,245.00	126,056.00	(3,870.00)	512,764.00	0.00		1,976,485.00	1,976,485.00
Property Taxes	8020-8079	2,341,126.00	7,169,190.00	47.00	1,530,740.00			30,107,624.00	30,107,624.00
Miscellaneous Funds	8080-8099	(7,733,368.00)	0.00	0.00	(7,643,171.00)			(15,376,539.00)	(15,376,539.00)
Federal Revenue	8100-8299	(742,635.00)	1,378,007.00	46,625.00	(1,344,967.00)			3,668,042.00	3,668,041.20
Other State Revenue	8300-8599	945,887.00	165,384.00	(309,708.00)	1,534,175.50			5,083,582.50	5,083,582.50
Other Local Revenue	8600-8799	834,384.00	432,041.00	35,331.00	8,095,334.00			13,776,809.00	13,776,809.08
Interfund Transfers In	8900-8929	0.00	0.00	(37,392.00)	37,392.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00				0.00	0.00
TOTAL RECEIPTS		(4,221,361.00)	9,270,678.00	(268,967.00)	2,722,267.50	0.00	0.00	39,236,003.50	39,236,002.78
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	601,148.00	555,329.00	136,459.00	1,487,846.85	0.00		7,133,298.85	7,133,298.85
Classified Salaries	2000-2999	653,742.00	670,907.00	132,841.00	1,583,259.00			8,319,803.00	8,319,803.40
Employee Benefits	3000-3999	560,665.00	480,013.00	137,972.00	2,557,273.00			7,376,729.00	7,376,729.29
Books and Supplies	4000-4999	50,742.00	151,664.00	(114,290.00)	68,506.00			844,433.00	844,433.00
Services	5000-5999	488,502.00	546,422.00	(680,933.00)	1,112,699.00			6,107,288.00	6,107,288.50
Capital Outlay	6000-6999	34,764.00	(122,296.00)	0.00	1,109,327.00			1,901,222.00	1,901,222.00
Other Outgo	7000-7499	(56,861.00)	(3,151.00)	0.00	4,776,003.00			5,150,477.00	5,150,477.00
Interfund Transfers Out	7600-7629	0.00	600,000.00	26,264.00	(336,879.00)			756,885.00	756,885.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00				0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		2,332,702.00	2,878,888.00	(361,687.00)	12,358,034.85	0.00	0.00	37,590,135.85	37,590,137.04
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	627,516.00	(575,841.00)	0.00	(7,014,109.00)			(604,815.00)	
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		627,516.00	(575,841.00)	0.00	(7,014,109.00)	0.00	0.00	(604,815.00)	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599								
Due To Other Funds	9610	221,220.00	1,464,000.00	500,000.00	(724,227.00)			11,040,389.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		221,220.00	1,464,000.00	500,000.00	(724,227.00)	0.00	0.00	11,040,389.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		406,296.00	(2,039,841.00)	(500,000.00)	(6,289,882.00)	0.00	0.00	(11,645,204.00)	
E. NET INCREASE/DECREASE (B - C + D)		(6,147,767.00)	4,351,949.00	(407,280.00)	(15,925,649.35)	0.00	0.00	(9,999,336.35)	1,645,865.74
F. ENDING CASH (A + E)		19,988,074.23	24,340,023.23	23,932,743.23	8,007,093.88				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,007,093.88	

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	44,071,504.28
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	8,241,165.78
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	13,306.48
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,968,135.26
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	5,024,003.00
5. Interfund Transfers Out	All	9300	7600-7629	1,745,801.08
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,536,335.50
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	4,985,836.76

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.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				16,273,418.08
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	79,434.37
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				19,636,354.79
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				63.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				311,688.17

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.)	18,592,564.30	303,949.06
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs falling prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	18,592,564.30	303,949.06
B. Required effort (Line A.2 times 90%)	16,733,307.87	273,554.15
C. Current year expenditures (Line I.E and Line II.B)	19,636,354.79	311,688.17
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>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Budget, July 1
2023-24 Estimated 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	8,566.93		9,869.68	18,436.61
2. State Lottery Revenue	8560	16,404.72		6,498.96	22,903.68
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)		24,971.65	0.00	16,368.64	41,340.29
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	18,428.00	0.00	281.00	18,709.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	180.00	0.00		180.00
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			2,200.00	2,200.00
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)		18,608.00	0.00	2,481.00	21,089.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	6,363.65	0.00	13,887.64	20,251.29
D. COMMENTS:					
Online curriculum software					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

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

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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	16,376,781.00	-3.62%	15,783,899.00	0.05%	15,791,599.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	385,871.00	2.84%	396,815.00	2.98%	408,650.00
4. Other Local Revenues	8600-8799	3,125,138.00	-0.66%	3,104,615.00	2.75%	3,190,000.00
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	(828,879.00)	-0.25%	(826,778.00)	4.20%	(861,523.00)
6. Total (Sum lines A1 thru A5c)		19,058,911.00	-3.15%	18,458,551.00	0.38%	18,528,726.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,466,278.73		2,590,028.73
b. Step & Column Adjustment				74,250.00		79,530.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				49,500.00		50,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,466,278.73	5.02%	2,590,028.73	5.00%	2,719,558.73
2. Classified Salaries						
a. Base Salaries				5,178,291.00		5,438,641.00
b. Step & Column Adjustment				155,350.00		164,660.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				105,000.00		108,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,178,291.00	5.03%	5,438,641.00	5.01%	5,711,301.00
3. Employee Benefits	3000-3999	3,426,019.27	5.21%	3,604,400.00	5.08%	3,787,680.00
4. Books and Supplies	4000-4999	408,564.00	0.41%	410,250.00	1.23%	415,310.00
5. Services and Other Operating Expenditures	5000-5999	3,297,442.00	3.26%	3,405,000.00	-14.83%	2,900,000.00
6. Capital Outlay	6000-6999	61,000.00	-14.75%	52,000.00	-51.92%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,928,108.00	-5.33%	4,665,202.00	-6.16%	4,377,603.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,408,683.54)	-0.62%	(1,400,000.00)	0.00%	(1,400,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	700,075.00	8.46%	759,333.00	-18.41%	619,516.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		19,057,094.46	2.45%	19,524,854.73	-1.89%	19,155,968.73
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,816.54		(1,066,303.73)		(627,242.73)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,000,803.80		9,002,620.34		7,936,316.61
2. Ending Fund Balance (Sum lines C and D1)		9,002,620.34		7,936,316.61		7,309,073.88
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	30,550.00		30,550.00		30,550.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	7,841,251.43		6,646,102.48		6,332,273.88
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,130,818.91		1,259,664.13		946,250.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,002,620.34		7,936,316.61		7,309,073.88
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,130,818.91		1,259,664.13		946,250.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	360,000.00		360,000.00		360,000.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		1,490,818.91		1,619,664.13		1,306,250.00
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.						
FUTURE BOARD ACTIONS						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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	330,789.00	0.00%	330,789.00	0.00%	330,789.00
2. Federal Revenues	8100-8299	3,668,041.20	-7.08%	3,408,508.00	2.44%	3,491,621.00
3. Other State Revenues	8300-8599	4,697,711.50	3.61%	4,867,300.00	5.15%	5,117,906.00
4. Other Local Revenues	8600-8799	10,651,671.08	-20.69%	8,448,079.00	-0.01%	8,447,578.00
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	828,879.00	-0.25%	826,778.00	4.20%	861,523.00
6. Total (Sum lines A1 thru A5c)		20,177,091.78	-11.38%	17,881,454.00	2.06%	18,249,417.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,667,020.12		4,917,030.12
b. Step & Column Adjustment				140,010.00		148,720.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				110,000.00		110,655.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,667,020.12	5.36%	4,917,030.12	5.28%	5,176,405.12
2. Classified Salaries						
a. Base Salaries				3,141,512.40		3,310,757.40
b. Step & Column Adjustment				94,245.00		99,605.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				75,000.00		78,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,141,512.40	5.39%	3,310,757.40	5.36%	3,488,362.40
3. Employee Benefits	3000-3999	3,950,710.02	3.93%	4,106,065.00	3.92%	4,266,940.00
4. Books and Supplies	4000-4999	435,869.00	-2.39%	425,440.00	2.87%	437,650.00
5. Services and Other Operating Expenditures	5000-5999	2,809,846.50	10.68%	3,110,075.00	-13.76%	2,682,140.00
6. Capital Outlay	6000-6999	1,840,222.00	-32.60%	1,240,225.00	-16.13%	1,040,225.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	457,043.00	-19.15%	369,540.00	0.00%	369,540.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,174,009.54	-0.35%	1,169,890.00	0.00%	1,169,890.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	56,810.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
11. Total (Sum lines B1 thru B10)		18,533,042.58	0.63%	18,649,022.52	-0.10%	18,631,152.52
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,644,049.20		(767,568.52)		(381,735.52)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,005,626.43		10,649,675.63		9,882,107.11
2. Ending Fund Balance (Sum lines C and D1)		10,649,675.63		9,882,107.11		9,500,371.59
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	10,649,675.87		9,882,107.11		9,500,371.59
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	(.24)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,649,675.63		9,882,107.11		9,500,371.59
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.						
Salary Adjustments are for future board actions						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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	16,707,570.00	-3.55%	16,114,688.00	0.05%	16,122,388.00
2. Federal Revenues	8100-8299	3,668,041.20	-7.08%	3,408,508.00	2.44%	3,491,621.00
3. Other State Revenues	8300-8599	5,083,582.50	3.55%	5,264,115.00	4.99%	5,526,556.00
4. Other Local Revenues	8600-8799	13,776,809.08	-16.14%	11,552,694.00	0.73%	11,637,578.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		39,236,002.78	-7.38%	36,340,005.00	1.21%	36,778,143.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,133,298.85		7,507,058.85
b. Step & Column Adjustment				214,260.00		228,250.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				159,500.00		160,655.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,133,298.85	5.24%	7,507,058.85	5.18%	7,895,963.85
2. Classified Salaries						
a. Base Salaries				8,319,803.40		8,749,398.40
b. Step & Column Adjustment				249,595.00		264,265.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				180,000.00		186,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,319,803.40	5.16%	8,749,398.40	5.15%	9,199,663.40
3. Employee Benefits	3000-3999	7,376,729.29	4.52%	7,710,465.00	4.46%	8,054,620.00
4. Books and Supplies	4000-4999	844,433.00	-1.04%	835,690.00	2.07%	852,960.00
5. Services and Other Operating Expenditures	5000-5999	6,107,288.50	6.68%	6,515,075.00	-14.32%	5,582,140.00
6. Capital Outlay	6000-6999	1,901,222.00	-32.03%	1,292,225.00	-17.57%	1,065,225.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,385,151.00	-6.51%	5,034,742.00	-5.71%	4,747,143.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(234,674.00)	-1.94%	(230,110.00)	0.00%	(230,110.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	756,885.00	0.32%	759,333.00	-18.41%	619,516.00
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	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
11. Total (Sum lines B1 thru B10)		37,590,137.04	1.55%	38,173,877.25	-1.01%	37,787,121.25
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,645,865.74		(1,833,872.25)		(1,008,978.25)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		18,006,430.23		19,652,295.97		17,818,423.72
2. Ending Fund Balance (Sum lines C and D1)		19,652,295.97		17,818,423.72		16,809,445.47
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	30,550.00		30,550.00		30,550.00
b. Restricted	9740	10,649,675.87		9,882,107.11		9,500,371.59
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	7,841,251.43		6,646,102.48		6,332,273.88
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,130,818.91		1,259,664.13		946,250.00
2. Unassigned/Unappropriated	9790	(.24)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		19,652,295.97		17,818,423.72		16,809,445.47
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,130,818.91		1,259,664.13		946,250.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.24)		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)		1,490,818.67		1,619,664.13		1,306,250.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.97%		4.24%		3.46%
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	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?</p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p>	Yes					
<p>2. Special education pass-through funds</p> <p>(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)</p>		19,606,518.00		19,606,518.00		19,606,518.00
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		37,590,137.04		38,173,877.25		37,787,121.25
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		37,590,137.04		38,173,877.25		37,787,121.25
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)		37,590,137.04		38,173,877.25		37,787,121.25
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)		1,127,704.11		1,145,216.32		1,133,613.64
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		766,000.00		766,000.00		766,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,127,704.11		1,145,216.32		1,133,613.64
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
2024-25

40 10405 0000000

County School Service Fund
Special Education Revenue Allocations
Setup

Form SEAS
F8BMR1K92K(2024-25)

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
2023-24 Estimated 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	(21,850.37)	0.00	(381,211.91)				
Other Sources/Uses Detail					269,031.00	1,745,801.08		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	22,826.00	0.00	377,847.91	0.00				
Other Sources/Uses Detail					7,500.00	159,000.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(975.63)	3,364.00	0.00				
Other Sources/Uses Detail					78,301.08	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	31.00		
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
2023-24 Estimated 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				
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	110,000.00		
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					1,060,000.00	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
2023-24 Estimated 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				
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			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	22,826.00	(22,826.00)	381,211.91	(381,211.91)	2,014,832.08	2,014,832.08	0.00	0.00

Budget, July 1
2024-25 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	(21,693.00)	0.00	(234,674.00)				
Other Sources/Uses Detail					0.00	756,885.00		
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	21,693.00	0.00	228,303.00	0.00				
Other Sources/Uses Detail					7,500.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	6,371.00	0.00				
Other Sources/Uses Detail					92,575.00	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
2024-25 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

40 10405 0000000
Form SIAB
F8BMR1K92K(2024-25)

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	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
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					56,810.00	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
2024-25 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
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	21,693.00	(21,693.00)	234,674.00	(234,674.00)	756,885.00	756,885.00		

Budget, July 1
Budget 2024-25
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) - All RESOURCE codes must be valid. **Passed**

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

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

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

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

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

Passed

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

Passed

CHK-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)
 - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards.

Exception

FUND	RESOURCE	NEG. EFB
13	5310	(\$524.00)
Explanation: WILL INCREASE INTERFUND		
Total of negative resource balances for Fund 13		(\$524.00)
35	0000	(\$2,006.78)
Explanation: WILL INCREASE INTERFUND		
Total of negative resource balances for Fund 35		(\$2,006.78)

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	8700	(\$64,233.00)
Explanation: WILL REVIEW			

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.				<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).				<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.				<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.				<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.				<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.				<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.				<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.				<u>Passed</u>
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).				<u>Passed</u>
OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:				<u>Exception</u>
FUND	RESOURCE	OBJECT	VALUE	
01	9010	5800	(\$642,882.00)	
Explanation: CARRYOVER REDUCED				
13	5310	9790	(\$524.00)	
Explanation: WILL INCREASE INTERFUND				
35	0000	9790	(\$2,006.78)	
Explanation: WILL INCREASE INTERFUND				
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.				<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.				<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.				<u>Passed</u>
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.				<u>Passed</u>
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.				<u>Passed</u>
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.				<u>Passed</u>

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**

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) **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) - All versions are current. **Passed**

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

Budget, July 1
Estimated Actuals 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) - All RESOURCE codes must be valid. **Passed**

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

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

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

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

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

Passed

CHK-RESOURCExOBJECTB - (Informational) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6545-0-0000-0000-9791	6545	9791	\$5,981.77

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) - The following Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500) and/or Due to Other Funds (Object 9610) have a negative balance in excess of \$1,000 by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
12	0000	9500	(\$1,000.00)

Explanation: WILL REVIEW AT YEAR END

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) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
13	5310	(\$524.00)
Explanation: WILL INCREASE INTERFUND TRANSFER		
Total of negative resource balances for Fund 13		(\$524.00)
35	0000	(\$2,006.78)
Explanation: WILL INCREASE INTERFUND TRANSFER		
Total of negative resource balances for Fund 35		(\$2,006.78)

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	8700	(\$63,598.00)
Explanation: WILL REVIEW			
01	3218	3700	(\$869.76)
Explanation: WILL REVIEW AT CLOSE			
01	9010	1110	(\$2,279.28)
Explanation: WILL REVIEW AT CLOSE			

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

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

Passed

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

Passed

INTRAFFD-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	0000	3501	(\$15,971.14)
Explanation: WILL REVIEW AT YEAR END CLOSE			
01	3218	2200	(\$658.02)
Explanation: WILL REVIEW AT YEAR END CLOSE			
01	3218	3202	(\$175.55)
Explanation: WILL REVIEW AT YEAREND CLOSE			
13	5310	8660	(\$1,012.00)
Explanation: WILL REVIEW AT YEAREND CLOSE			
13	5310	9790	(\$524.00)
Explanation: WILL INCREASE INTERFUND TRANSFER			
35	0000	8545	(\$72,537.00)
Explanation: STATE FUNDS RETURNED			
35	0000	9790	(\$2,006.78)
Explanation: STATE FUNDS RETURNED			

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
35	0000	(\$70,294.00)
Explanation: STATE FUNDS RETURNED		

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) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: Exception

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.PENSION.LIAB.9663		\$11,980,991.00
DEBT.GOV.OPEB.9664		\$7,539,770.00
DEBT.GOV.COMP.ABS.9665		\$370,719.61
DEBT.GOV.CAP.LEASES.9667		\$169,057.00

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) - All versions are current.

Passed