



**SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION**

LEADERSHIP ■ COMMUNITY ■ SERVICE

San Luis Obispo County Office of Education 2023-24 Annual Budget

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

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

**Melissa Abbey
Director of Fiscal Services**

County Board of Education:

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



**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 15, 2023

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

BUDGET PRINCIPLES

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

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

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

INTRODUCTION

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

2023-24 Budget Adoption- ALL FUNDS

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

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

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

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

**Multi-Year Projection Summary
Comparison Between 2022-23 2nd Interim and Estimated Actuals**

| | 2022-23 Second Interim | | 2022-23 Estimated Actuals | | Change | | Percent | |
|--|------------------------|--------------------------|---------------------------|------------------------|------------------|------------------|--------------|------------|
| | Unrestricted | Restricted | Unrestricted | Restricted | Unrestricted | Restricted | Unrestricted | Restricted |
| A. Revenues | | | | | | | | |
| 1) LCFF Sources | 14,797,896 | 335,324 | 15,133,220 | 337,463 | 619,503 | 2,139 | 4.19% | 0.64% |
| 2) Federal Revenue | - | 12,137,457 | 12,141,100 | 12,141,100 | - | 3,643 | 0.00% | 0.03% |
| 3) Other State Revenue | 1,718,423 | 6,575,958 | 8,294,382 | 6,452,660 | 196,441 | (123,298) | 11.43% | -1.87% |
| 4) Other Local Revenue | 3,536,224 | 6,075,731 | 9,611,955 | 7,690,638 | 305,467 | 1,614,907 | 8.64% | 26.58% |
| 5) TOTAL REVENUES | 20,052,543 | 25,124,470 | 45,177,014 | 26,621,861 | 1,121,411 | 1,497,391 | | |
| B. Expenditures | | | | | | | | |
| 1) Certificated Salaries | 1,964,113 | 4,453,801 | 6,417,914 | 4,335,163 | <173,404> | (118,637) | -8.83% | -2.66% |
| 2) Classified Salaries | 4,269,429 | 3,251,671 | 7,521,100 | 3,036,216 | (264,858) | (215,455) | -6.20% | -6.63% |
| 3) Employee Benefits | 2,551,284 | 4,048,165 | 6,599,449 | 3,579,476 | <78,765> | (468,688) | -3.09% | -11.58% |
| 4) Books and Supplies | 325,270 | 930,654 | 1,255,924 | 952,591 | 74,259 | 21,937 | 22.83% | 2.36% |
| 5) Services & Other Operating Expenses | 4,456,747 | 11,223,755 | 15,680,503 | 12,358,138 | 260,458 | 1,134,382 | 5.84% | 10.11% |
| 6) Capital Outlay | 19,943 | 972,473 | 992,416 | 997,916 | 40,054 | 25,443 | 200.84% | 2.62% |
| 7) Other Outgo | 5,634,130 | 1,125,113 | 6,759,243 | 1,125,113 | 48,240 | - | 0.86% | 0.00% |
| 8) Indirect Costs | <2,068,220> | 1,778,860 | <289,359> | 1,815,157 | <88,912> | 36,297 | 4.30% | 2.04% |
| 9) Other Adjustments | | | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| 9) TOTAL EXPENDITURES | 17,152,696 | 27,784,493 | 44,937,190 | 28,199,772 | (182,928) | 415,279 | | |
| C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9) | 2,899,847 | <2,660,023> | 239,824 | <1,577,910> | 1,304,339 | 1,082,112 | 44.98% | -40.68% |
| D. Other Financing Sources/Uses | | | | | | | | |
| 1) Transfers In | 98,796 | | 98,796 | | 101,055 | - | 0.00% | 0.00% |
| 2) Transfers Out | <1,170,327> | <60,000> | <1,230,327> | (60,000) | 58,149 | - | -4.97% | 0.00% |
| 3) Contributions | <1,197,388> | 1,197,388 | (0) | 1,197,388 | - | 0 | 0.00% | 0.00% |
| 4) Total Finances & Uses | <2,268,919> | 1,137,388 | (1,131,531) | 1,137,388 | 58,149 | 0 | -2.56% | 0.00% |
| E. Net Increase (Decrease) in Fund Balance | 630,928 | <1,522,635> | <891,707> | <440,522> | 1,362,488 | 1,082,113 | | |
| F. Fund Balance | | | | | | | | |
| 1) Beginning Fund Balance | 5,274,577 | 4,550,671 | 9,825,248 | 4,550,671 | 0 | 0 | 0.00% | 0.00% |
| 2) Ending Fund Balance | 5,905,505 | 3,028,036 | 8,933,541 | 4,110,149 | 1,463,543 | 1,082,113 | 24.78% | 35.74% |
| 2a) Non Spendable | 25,525 | - | 25,525 | - | - | - | 0.00% | 0.00% |
| Prepaid Expenditures | - | - | - | - | - | - | 0.00% | 0.00% |
| 2d) Other Assignments | 4,479,980 | - | 4,479,980 | - | 188,671 | (188,671) | 0.00% | 28.42% |
| 2f) Reserves: | | | | | | | | |
| Fund 01 | 1,400,000 | - | 1,400,000 | - | 1,720 | - | 0.12% | 0.00% |
| Fund 17 | 360,000 | - | 360,000 | - | - | - | 0.00% | 0.00% |
| Unassigned Fund Balance | (0) | - | (0) | - | - | - | - | - |
| Reserve Percent | 3.81% | | | 3.80% | | -0.01% | | |

Multi-Year Projection Summary 2023-24 Adopted Budget San Luis Obispo County Office of Education

| | 2022-23 Estimated Actuals | | | 2023-24 Budget Adoption | | | 2024-25 Projected Budget | | | 2025-26 Projected Budget | | |
|--|---------------------------|------------------------|-------------------|-------------------------|-----------------------|-------------------|--------------------------|------------------------|-------------------|--------------------------|------------------------|-------------------|
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| A. Revenues | | | | | | | | | | | | |
| 1) LCFF Sources | 15,417,399 | 337,463 | 15,754,862 | 15,319,051 | 328,765 | 15,647,816 | 14,828,359 | 328,765 | 15,157,124 | 14,836,437 | 328,765 | 15,165,202 |
| 2) Federal Revenue | - | 12,141,100 | 12,141,100 | - | 4,839,526 | 4,839,526 | - | 4,713,688 | 4,713,688 | - | 4,821,795 | 4,821,795 |
| 3) Other State Revenue | 1,914,864 | 6,452,660 | 8,367,525 | 46,349 | 4,013,656 | 4,060,005 | 48,175 | 4,334,254 | 4,382,429 | 49,760 | 4,464,831 | 4,514,591 |
| 4) Other Local Revenue | 3,841,691 | 7,690,638 | 11,532,329 | 3,503,866 | 8,012,530 | 11,516,396 | 3,428,725 | 8,191,517 | 11,620,242 | 3,545,455 | 8,378,554 | 11,923,809 |
| 5) TOTAL REVENUES | 21,173,954 | 26,621,861 | 47,795,816 | 18,869,266 | 17,194,476 | 36,063,742 | 18,305,259 | 17,568,224 | 35,873,483 | 18,431,652 | 17,993,745 | 36,425,397 |
| B. Expenditures | | | | | | | | | | | | |
| 1) Certificated Salaries | 1,790,709 | 4,335,163 | 6,125,872 | 2,207,950 | 4,707,965 | 6,915,915 | 2,277,950 | 4,852,465 | 7,130,415 | 2,349,950 | 5,002,465 | 7,352,415 |
| 2) Classified Salaries | 4,004,571 | 3,036,216 | 7,040,787 | 4,546,973 | 3,011,367 | 7,558,340 | 4,686,973 | 3,101,867 | 7,788,840 | 4,831,973 | 3,194,867 | 8,026,840 |
| 3) Employee Benefits | 2,472,519 | 3,579,476 | 6,051,995 | 2,956,003 | 3,900,983 | 6,856,986 | 3,080,000 | 4,008,840 | 7,088,840 | 3,205,000 | 4,123,555 | 7,328,555 |
| 4) Books and Supplies | 399,529 | 952,591 | 1,352,120 | 299,609 | 577,450 | 877,059 | 306,000 | 517,894 | 823,894 | 315,000 | 531,566 | 846,566 |
| 5) Services & Other Operating Expenses | 4,717,206 | 12,358,138 | 17,075,343 | 2,055,080 | 4,661,814 | 6,716,894 | 2,130,000 | 4,511,173 | 6,641,173 | 2,200,000 | 4,577,578 | 6,777,578 |
| 6) Capital Outlay | 59,997 | 997,916 | 1,057,913 | 6,000 | 143,272 | 149,272 | 10,000 | 150,000 | 160,000 | 10,000 | 150,000 | 160,000 |
| 7) Other Outgo | 5,682,370 | 1,125,113 | 6,807,483 | 5,030,265 | 392,087 | 5,422,352 | 4,804,503 | 392,087 | 5,196,590 | 4,516,614 | 392,087 | 4,908,701 |
| 8) Indirect Costs | <2,157,132> | 1,815,157 | (341,974) | <1,529,236> | 1,297,937 | (231,299) | <1,529,236> | 1,274,723 | <254,513> | <1,526,236> | 1,274,723 | <251,513> |
| 9) Other Adjustments | | | | | | | | | | | | |
| 9) TOTAL EXPENDITURES | 16,969,768 | 28,199,772 | 45,169,540 | 15,572,644 | 18,692,875 | 34,265,519 | 15,766,190 | 18,809,049 | 34,575,239 | 15,902,301 | 19,246,841 | 35,149,142 |
| C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9) | 4,204,186 | <1,577,910> | 2,626,276 | 3,296,622 | <1,498,399> | 1,798,223 | 2,539,069 | <1,240,825> | 1,298,244 | 2,529,351 | <1,253,096> | 1,276,255 |
| D. Other Financing Sources/Uses | | | | | | | | | | | | |
| 1) Transfers In | 199,851 | - | 199,851 | 110,000 | - | 110,000 | 110,000 | - | 110,000 | 110,000 | - | 110,000 |
| 2) Transfers Out | <1,112,178> | <60,000> | <1,172,178> | <1,104,937> | <60,000> | <1,164,937> | <1,104,937> | <60,000> | <1,164,937> | <1,104,937> | <60,000> | <1,164,937> |
| 3) Contributions | <1,197,388> | 1,197,388 | 0 | <1,545,754> | 1,545,754 | 0 | <1,115,775> | 1,115,775 | 0 | <1,115,775> | 1,115,775 | 0 |
| 4) Total Finances & Uses | <2,109,715> | 1,137,388 | <972,327> | <2,540,691> | 1,485,754 | (1,054,937) | <2,110,712> | 1,055,775 | <1,054,937> | <2,110,712> | 1,055,775 | <1,054,937> |
| E. Net Increase (Decrease) in Fund Balance | 2,094,471 | <440,522> | 1,653,949 | 755,931 | <12,645> | 743,286 | 428,357 | <185,050> | 243,307 | 418,639 | <197,321> | 221,318 |
| F. Fund Balance | | | | | | | | | | | | |
| 1) Beginning Fund Balance | 5,274,577 | 4,550,671 | 9,825,248 | 7,369,048 | 4,110,149 | 11,479,197 | 8,124,979 | 4,097,504 | 12,222,483 | 8,553,336 | 3,912,455 | 12,465,791 |
| 2) Ending Fund Balance | 7,369,048 | 4,110,149 | 11,479,197 | 8,124,979 | 4,097,504 | 12,222,483 | 8,553,336 | 3,912,455 | 12,465,791 | 8,971,975 | 3,715,134 | 12,687,109 |
| 2a) Non Spendable | 25,525 | - | 25,525 | 25,525 | - | 25,525 | 25,525 | - | 25,525 | 25,525 | - | 25,525 |
| Prepaid Expenditures | 188,671 | - | 188,671 | - | - | - | - | - | - | - | - | - |
| 2d) Assigned: All Other Assignments | 5,753,132 | - | 5,753,132 | 6,905,621 | - | 6,905,621 | 7,455,636 | - | 7,455,636 | 7,853,023 | - | 7,853,023 |
| 2f) Reserves: | | | | | | | | | | | | |
| Fund 01 | 1,401,720 | - | 1,401,720 | 1,193,833 | - | 1,193,833 | 1,072,175 | - | 1,072,175 | 1,093,427 | - | 1,093,427 |
| Fund 17 | 360,000 | - | 360,000 | 360,000 | - | 360,000 | 360,000 | - | 360,000 | 360,000 | - | 360,000 |
| Unassigned Unrestricted Fund Balance | <0> | - | - | - | - | - | - | - | - | - | - | - |
| Reserve Percent | 3.80% | | | 4.39% | | | 4.01% | | | 4.00% | | |

Administration & Board of Education
Dr. James Brescia - Superintendent

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

Administration & Board of Education
DJ Pittenger - Special Project Grants

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

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

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

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

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

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

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

Business Services Division
Data Processing Services
Meghan Knable - Payroll Manager

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

Information Technology Services
AJ Alsup - Director of Information Technology Services

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

Maintenance & Operations
Hugo Bastidos - Director of Operational Services

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

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

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

Human Resources Department
Thomas Alvarez - Chief Human Resources Officer

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

Educational Support Services
Joe Koski - Executive Director

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

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

Educational Support Services
 Joe Koski - Executive Director
 LCAP Oversight

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

Educational Support Services
Joe Koski - Executive Director
Differentiated Assistance

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

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

Educational Support Services

Joe Koski - Executive Director

C&I TIP & CASC

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

Educational Support Services

Joe Koski - Executive Director

Raising A Reader

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

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

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

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

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

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

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

Educational Support Services
Joe Koski - Executive Director
Migrant Education Program

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

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

Educational Support Services
Joe Koski - Executive Director
Early Learning Education

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

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

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

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

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

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

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

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

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

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

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

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

Innovations in Education
Michael Specchierla - Executive Director
Communications and Media

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

Innovations in Education
Michael Specchierla - Executive Director
Career Technical Education

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

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

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

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

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

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

| | | | | |
|------|--|-----------------------|-----------------------|----------------|
| | FUND 12 RESC :5170 QC-WORKFORCE PATHWAYS CCPC | | | |
| 8290 | ALL OTHER FEDERAL REVENUES | | 35,507 | 35,507 |
| 8990 | CONTRIBUTIONS FROM REST REV | | 3,669 | 3,669 |
| | REVENUE | 0 | 39,176 | 39,176 |
| 4000 | BOOKS AND SUPPLIES | | | 5,000 |
| 5000 | SERVICES AND OTHER OPERATING | | 35,628 | 30,615 |
| 7000 | TUITION AND TRANSFERS | | 3,548 | 3,561 |
| | EXPENDITURES | 0 | 39,176 | 39,176 |
| | FUND 12 RESC :5870 AMERICAN RESCUE PLAN ACT MOU | | | |
| 8689 | ALL OTHER FEES AND CONTRACTS | 1,500,00 0 | 1,500,00 0 | 0 |
| | REVENUE | 1,500,00 0 | 1,500,00 0 | 0 |
| 1000 | CERTIFICATED PERSONNEL | | 79,438 | |
| 2000 | CLASSIFIED PERSONNEL | | 6,671 | 21,980 |
| 3000 | EMPLOYEE BENEFITS | | 23,374 | 10,318 |
| 4000 | BOOKS AND SUPPLIES | | 281 | |
| 5000 | SERVICES AND OTHER OPERATING | | 1,912,59 | 723,120 |
| 7000 | TUITION AND TRANSFERS | | 5 | 60,434 |
| | EXPENDITURES | 0 | 2,184,14 8 | 815,852 |
| | FUND 12 RESC :6127 PRESCHOOL QRIS GRANT | | | |
| 8590 | ALL OTHER STATE REVENUES | | 153,008 | 158,750 |
| | REVENUE | 0 | 153,008 | 158,750 |
| 1000 | CERTIFICATED PERSONNEL | | 7,825 | |
| 2000 | CLASSIFIED PERSONNEL | | 22,207 | 27,555 |
| 3000 | EMPLOYEE BENEFITS | | 11,501 | 13,355 |
| 4000 | BOOKS AND SUPPLIES | | 9,453 | 5,000 |
| 5000 | SERVICES AND OTHER OPERATING | | 88,163 | 98,408 |
| 7000 | TUITION AND TRANSFERS | | 13,859 | 14,432 |
| | EXPENDITURES | 0 | 153,008 | 158,750 |

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

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

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

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

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

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

GENERAL FUND REVENUES, 2023-24 BUDGET ADOPTION

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

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

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

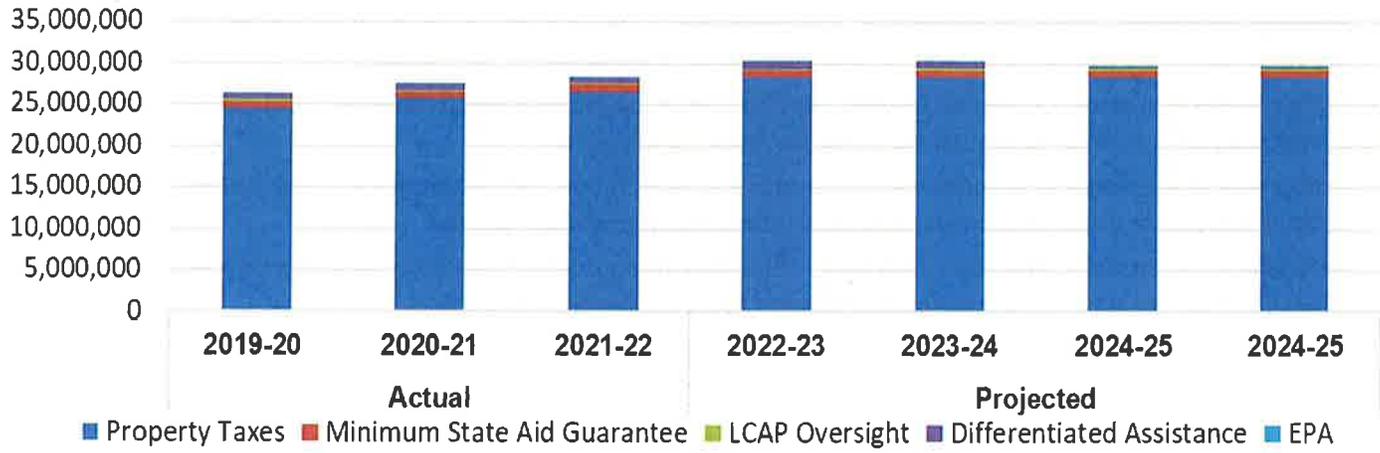
Under the LCFF, basic aid districts will receive minimum state funding of no less than the amount received in 2012-13. SLOCOE stands to receive additional funding as a result of this guaranteed Minimum State Aid provision as long as it receives property taxes in excess of LCFF funding. The Minimum State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

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

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

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

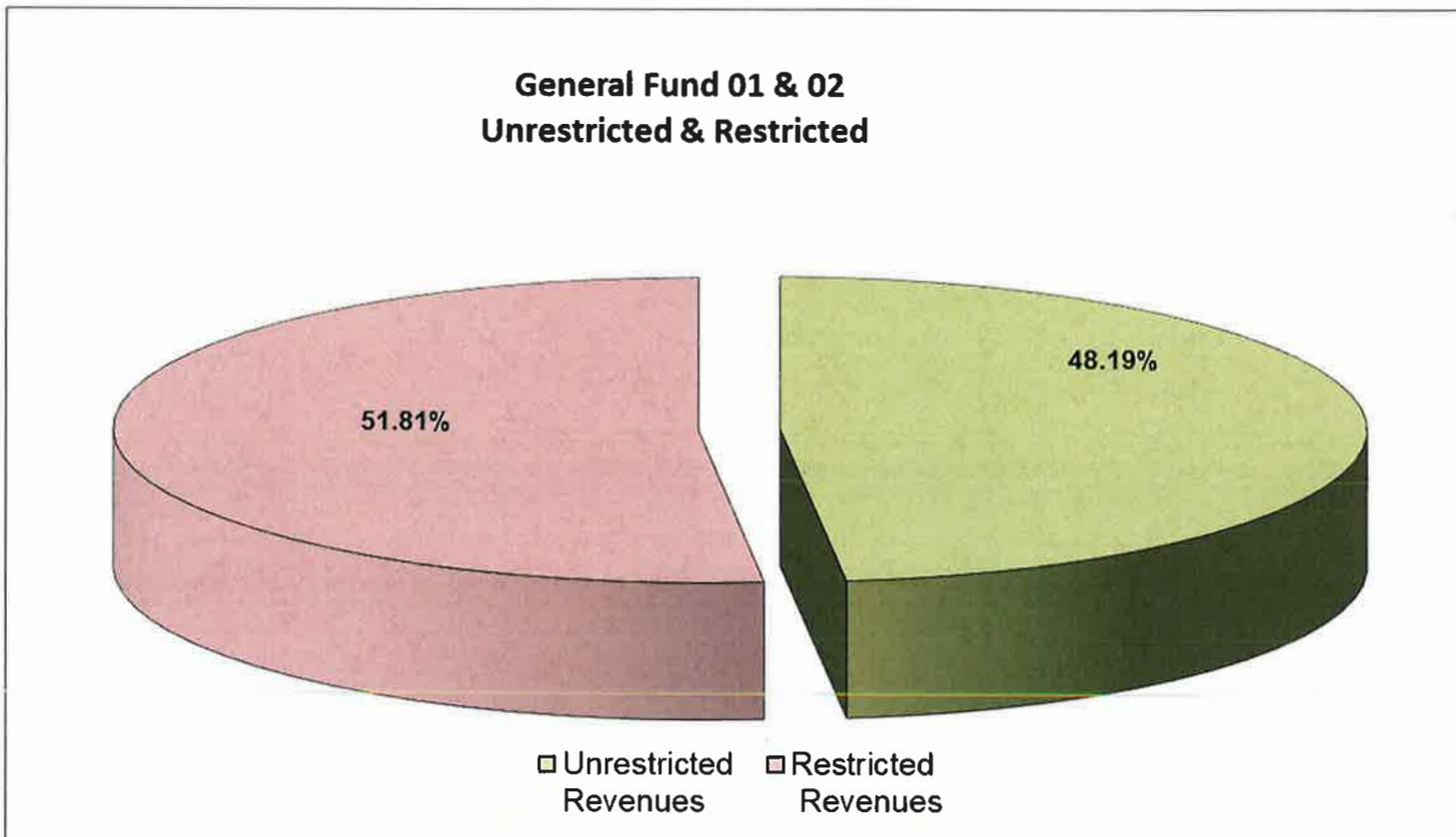
LCFF Funding Sources



**See Form 01*

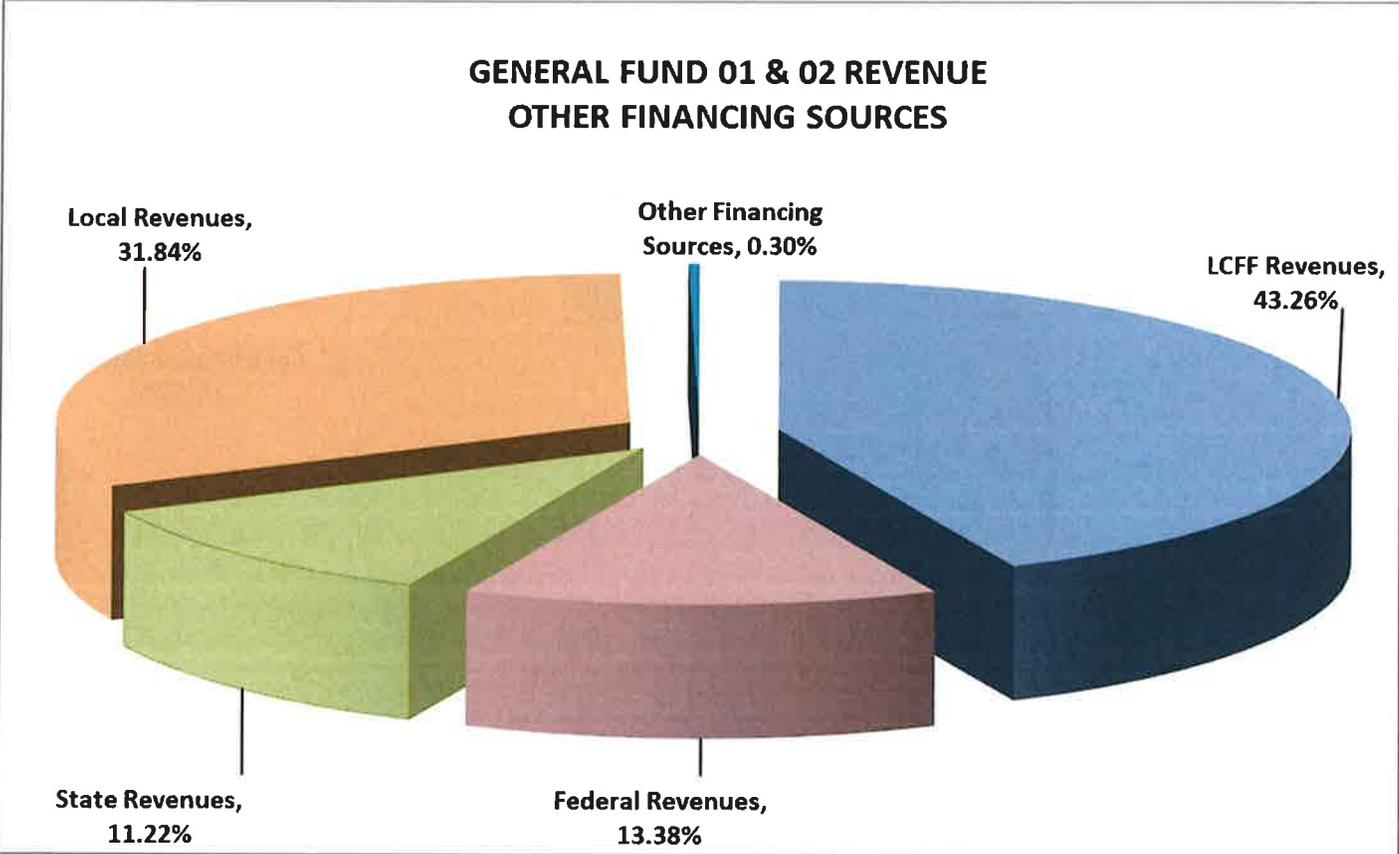
SLOCOE categorizes its General Fund revenue into five sources:

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



Other revenue highlights are as follows:

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



GENERAL FUND EXPENDITURES, 2023-24 BUDGET ADOPTION

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

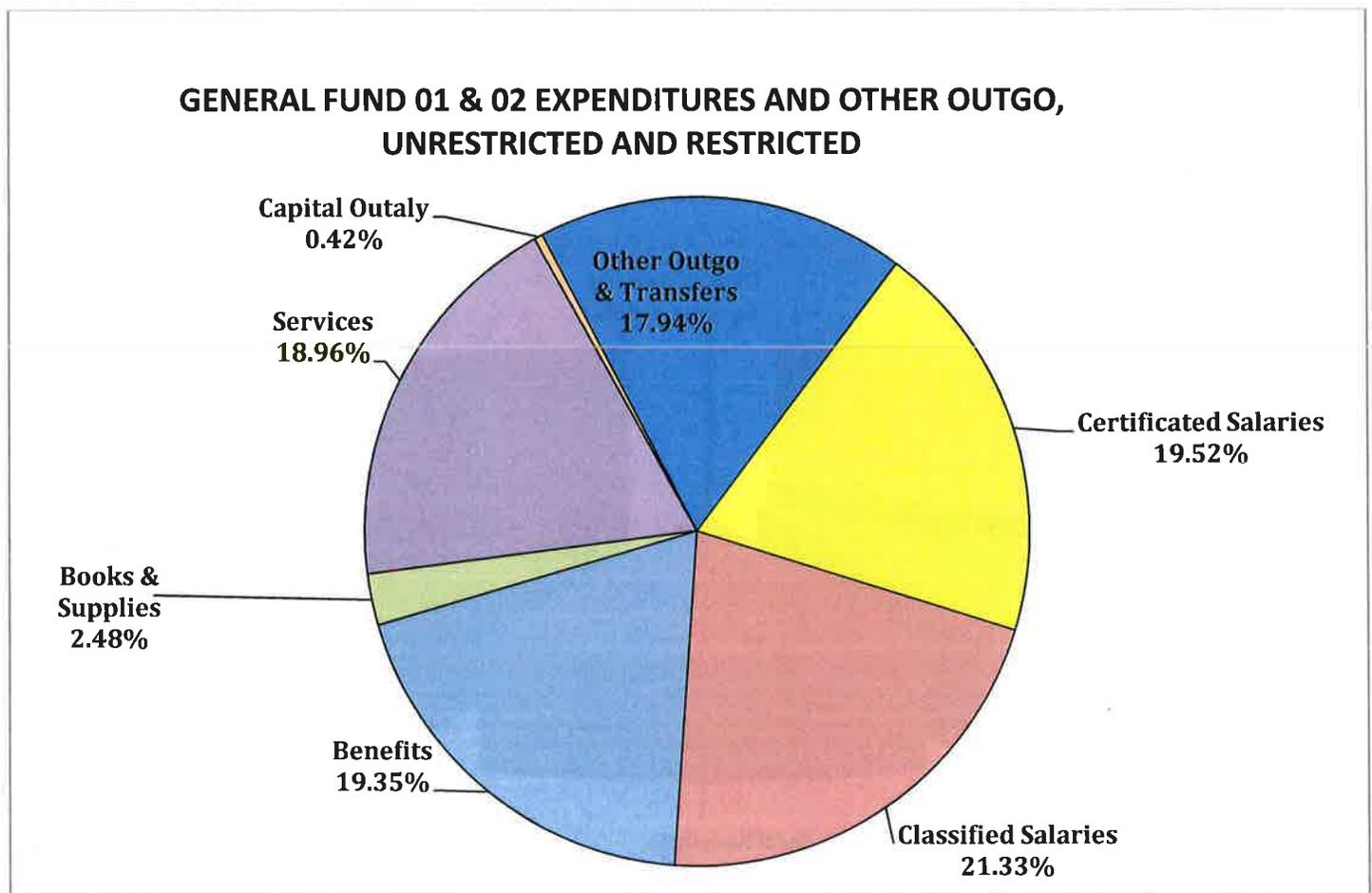
Certificated employees include teachers, counselors, credentialed nurses, and others who provide services that require credentials from the state of California.

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

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

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

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



Other expenditure highlights are as follows:

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

Compensation Increases for Certificated, Classified and Management Employees

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

Post Retiree Benefits Liability

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

STRS On-Behalf Payments

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

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

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

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

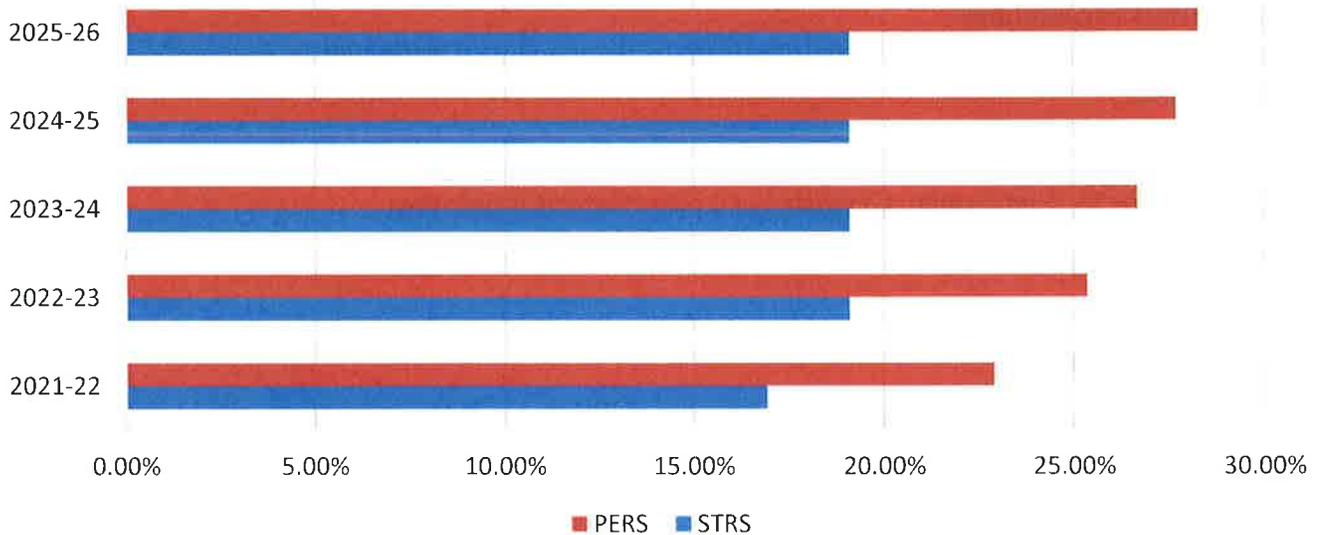
The CalSTRS Board adopted an employer contribution rate of 19.10% for 2023-24.

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

The above rates are reflected in the MYP:

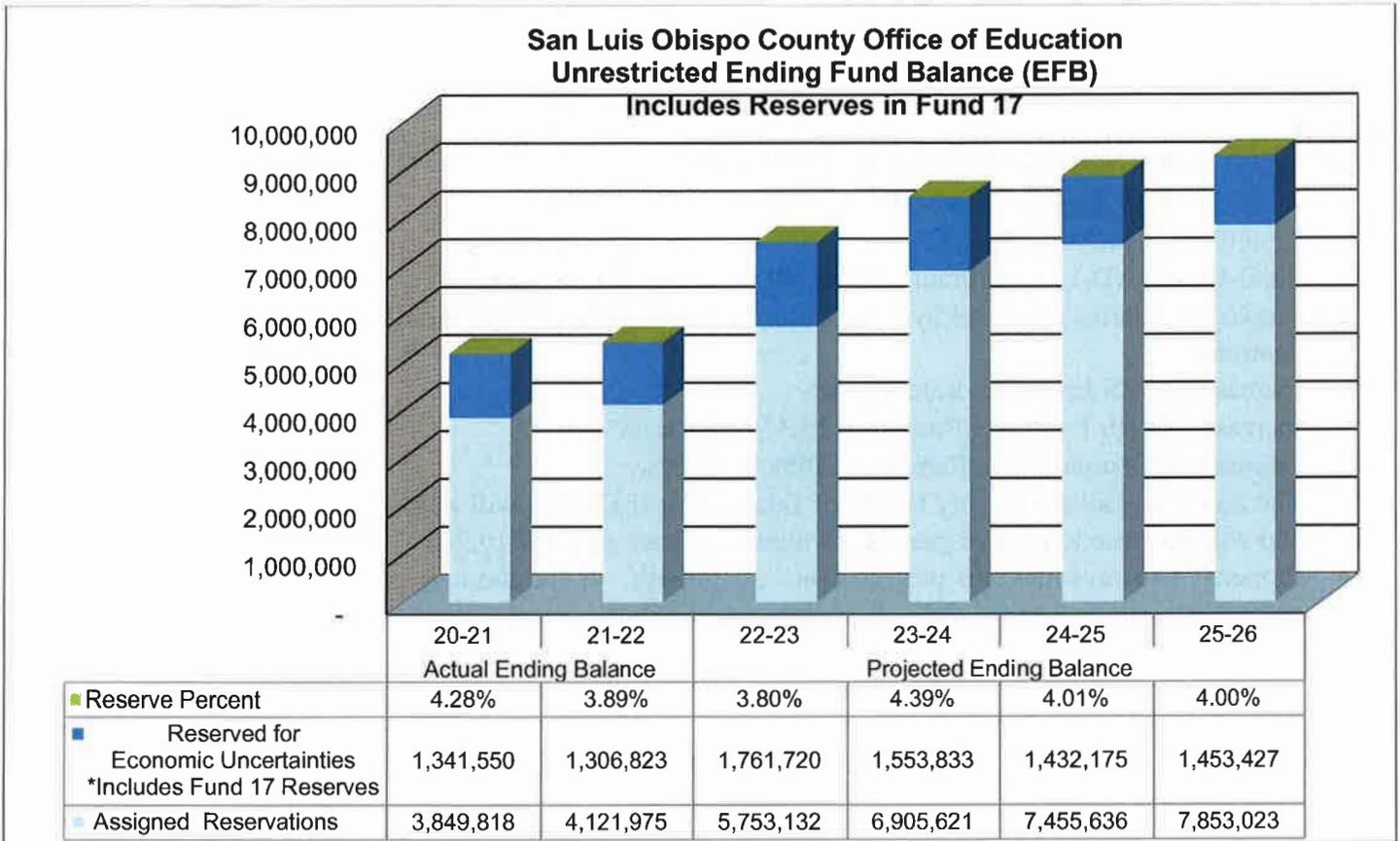
| Fiscal Year | STRS | PERS |
|--------------------|-------------|-------------|
| 2021-22 | 16.92% | 22.91% |
| 2022-23 | 19.10% | 25.37% |
| 2023-24 | 19.10% | 26.68% |
| 2024-25 | 19.10% | 27.70% |
| 2025-26 | 19.10% | 28.30% |

STRS and PERS Contribution Rates



RESERVE FOR ECONOMIC UNCERTAINTIES

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



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

CASH FLOW

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

BUDGET ASSUMPTIONS AND MULTI-YEAR PROJECTIONS

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

2023-24

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

Other changes to revenues include:

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

Other expenditure projections include:

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

2024-25

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

Other changes to revenues include:

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

Other expenditure projections include:

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

2025-26

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

Other changes to revenues include:

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

Other expenditure projections include:

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

OTHER FUNDS OPERATED BY THE COE

10 – Special Education Pass-Thru Fund

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

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

Fund 12 – Child Development Fund

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

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

Fund 13 – Cafeteria Development Fund

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

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

Fund 16 – Forest Reserve Fund

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

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

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

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

Fund 20 – Retiree Health Benefits Fund

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

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

Fund 40 – Special Reserve Fund (Capital Outlay)

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

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

LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

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

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

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

SLOCOE's LCAP contains the following four goals:

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

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

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

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

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

FINAL COMMENTS

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

Enter County Code :

Countywide ADA :

County Name : **SAN LUIS OBISPO**

Districts :

2023-24 BUDGET ADOPTION AS OF 05.02.23

LCFF Grant Section FOR FISCAL YEAR 2023-24

Sheldon-
use LAO
6.40% until

County Operations Grant

ADA Section

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

District Section

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

Base Section

\$ 857,483.98 \$ 857,484

County Operations Grant Total

\$ 7,343,081 [A]

Pupil Driven Grants -

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

Court School Grant

| | | | | |
|-----------------------|--------------|------------------------------------|------------|------------|
| Base Grant | \$ 14,665.05 | <input type="text" value="15.00"/> | \$ 219,976 | |
| Supplemental (35%) | \$ 5,132.77 | | | |
| Estimated ELL / FRM % | 100.00% | 15.00 | \$ 76,992 | |
| Concentration | 50.00% | 7.50 | \$ 38,496 | |
| | | | | \$ 335,463 |

Pupil Driven Grants Total

\$ 1,183,303 [B]

Subtotal Local Control Funding Formula Grant Target

\$ 8,526,383 [F] = [A + B + E]

Adjustments for Guarantee Minimum State Aid

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

Enter County Code :

Countywide ADA :

County Name : **SAN LUIS OBISPO**

Districts :

2023-24 Budget Adoption

NO GROWTH

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

**COLA:
23-24 May
Revise**

County Operations Grant

ADA Section

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

District Section

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

Base Section

\$891,268.85 \$ 891,269

County Operations Grant Total \$ 7,632,376 [A]

Pupil Driven Grants -

| Grant Type | Rate | Program ADA | Funding | Totals |
|-------------------------------|-------------------------------------|------------------------------------|------------|---------------------------------------|
| Community School Grant | | | | Total Base \$ 762,143 |
| Base Grant | \$ 15,242.85 | <input type="text" value="35.00"/> | \$ 533,500 | Total Supplemental \$ 249,366 |
| Supplemental (35%) | \$ 5,335.00 | | | Total Concentration \$ 108,260 |
| Estimated ELL / FRM % | <input type="text" value="90.69%"/> | 31.74 | \$ 169,341 | |
| Concentration | 36.55% | 12.79 | \$ 68,248 | |
| | | | | \$ 771,089 |

Court School Grant

| | | | | |
|-----------------------|--------------|------------------------------------|------------|------------|
| Base Grant | \$ 15,242.85 | <input type="text" value="15.00"/> | \$ 228,643 | |
| Supplemental (35%) | \$ 5,335.00 | | | |
| Estimated ELL / FRM % | 100.00% | 15.00 | \$ 80,025 | |
| Concentration | 50.00% | 7.50 | \$ 40,013 | |
| | | | | \$ 348,680 |

Pupil Driven Grants Total \$ 1,119,769 [B]

Subtotal Local Control Funding Formula Grant Target \$ 8,752,145 [F] = [A + B + E]

Adjustments for Guarantee Minimum State Aid

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

Enter County Code :

Countywide ADA :

County Name : **SAN LUIS OBISPO**

Districts :

2023-24 Budget Adoption

NO GROWTH

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

**COLA:
23-24 May
Revise**

| County Operations Grant | | | | | |
|--------------------------------------|-----------|----------------|--------------|---------------------|--------------|
| ADA Section | | | | | |
| ADA Ranges | Rate | Countywide ADA | Funding | Totals | |
| 0 30,000 | \$ 115.28 | 28,611.63 | \$ 3,298,349 | | |
| 30,000 60,000 | \$ 101.26 | - | \$ - | | |
| 60,000 140,000 | \$ 87.22 | - | \$ - | | |
| 140,000 "+" | \$ 73.18 | - | \$ - | | |
| | | | | \$ | 3,298,349 |
| District Section | | | | \$ 366,448.47 | 10 districts |
| Base Section | | | | \$ 920,591.60 | |
| County Operations Grant Total | | | | \$ 7,883,425 | [A] |

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

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

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

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2023-24 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

| LCFF PLANNING FACTORS | | | | | |
|--------------------------------------|---------|----------------------|---------|---------|---------|
| Factor | 2022-23 | 2023-24 ¹ | 2024-25 | 2025-26 | 2026-27 |
| Department of Finance Statutory COLA | 6.56% | 8.22% | 3.94% | 3.29% | 3.19% |
| Planning COLA | 6.56% | 8.22% | 3.94% | 3.29% | 3.19% |

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

*Average daily attendance (ADA)

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

| STATE MINIMUM RESERVE REQUIREMENTS FOR 2023-24 | |
|---|--------------------|
| Reserve Requirement | District ADA Range |
| The greater of 5% or \$80,000 | 0 to 300 |
| The greater of 4% or \$80,000 | 301 to 1,000 |
| 3% | 1,001 to 30,000 |
| 2% | 30,001 to 400,000 |
| 1% | 400,001 and higher |

¹Applies to Special Education, Child Nutrition, State Preschool, Foster Youth, Mandate Block Grant, Adult Education, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education.

²Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

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

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

⁵Unemployment rate in 2023-24 is final based on determination by the Employment Development Department and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

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

ANNUAL BUDGET REPORT:
July 1, 2023 Budget Adoption

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

Public Hearing: _____ Adoption Date: 06/22/23
Place: San Luis Obispo County Office of Education Signed: _____
Date: 06/15/23 Clerk/Secretary of the County Board
Time: 1:30 pm (Original signature required)

Contact person for additional information on the budget reports:

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

To update our mailing database, please complete the following:

Superintendent's Name: James J. Brescia, Ed.D
Chief Business Official's Name: Sheldon K. Smith, Ed.D
CBO's Title: Assistant Superintendent, Business Services
CBO's Telephone: 805-782-7210

Criteria and Standards Review Summary

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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public Instruction:

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

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

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

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

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 06/23/23

For additional information on this certification, please contact:

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

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 15,417,399.00 | 337,463.00 | 15,754,862.00 | 15,319,051.00 | 328,765.00 | 15,647,816.00 | -0.7% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 12,141,099.77 | 12,141,099.77 | 0.00 | 4,839,526.00 | 4,839,526.00 | -60.1% |
| 3) Other State Revenue | | 8300-8599 | 1,914,864.45 | 6,452,660.47 | 8,367,524.92 | 46,349.00 | 4,013,655.53 | 4,060,004.53 | -51.5% |
| 4) Other Local Revenue | | 8600-8799 | 3,841,691.00 | 7,690,638.13 | 11,532,329.13 | 3,503,866.00 | 8,012,529.72 | 11,516,395.72 | -0.1% |
| 5) TOTAL REVENUES | | | 21,173,954.45 | 26,621,861.37 | 47,795,815.82 | 18,869,266.00 | 17,194,476.25 | 36,063,742.25 | -24.5% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,790,709.00 | 4,335,163.12 | 6,125,872.12 | 2,207,950.00 | 4,707,965.23 | 6,915,915.23 | 12.9% |
| 2) Classified Salaries | | 2000-2999 | 4,004,571.00 | 3,036,216.49 | 7,040,787.49 | 4,546,973.00 | 3,011,366.52 | 7,558,339.52 | 7.4% |
| 3) Employee Benefits | | 3000-3999 | 2,472,519.00 | 3,579,476.32 | 6,051,995.32 | 2,956,003.00 | 3,900,983.28 | 6,856,986.28 | 13.3% |
| 4) Books and Supplies | | 4000-4999 | 399,528.57 | 952,591.46 | 1,352,120.03 | 299,609.00 | 577,450.00 | 877,059.00 | -35.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 4,717,205.64 | 12,358,137.79 | 17,075,343.43 | 2,055,060.00 | 4,661,813.77 | 6,716,893.77 | -60.7% |
| 6) Capital Outlay | | 6000-6999 | 59,997.00 | 997,916.00 | 1,057,913.00 | 6,000.00 | 143,272.00 | 149,272.00 | -85.9% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 | 5,682,370.00 | 1,125,113.25 | 6,807,483.25 | 5,030,265.00 | 392,087.00 | 5,422,352.00 | -20.3% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7400-7499 | (2,157,131.82) | 1,815,157.37 | (341,974.45) | (1,529,236.00) | 1,297,937.00 | (231,299.00) | -32.4% |
| 9) TOTAL EXPENDITURES | | 7300-7399 | 16,969,768.39 | 28,199,771.80 | 45,169,540.19 | 15,572,644.00 | 18,692,874.80 | 34,265,518.80 | -24.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | | |
| | | | 4,204,186.06 | (1,577,910.43) | 2,626,275.63 | 3,296,622.00 | (1,498,398.55) | 1,798,223.45 | -31.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 199,851.00 | 0.00 | 199,851.00 | 110,000.00 | 0.00 | 110,000.00 | -45.0% |
| b) Transfers Out | | 7600-7629 | 1,112,178.02 | 60,000.00 | 1,172,178.02 | 1,104,937.00 | 60,000.00 | 1,164,937.00 | -0.6% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (1,197,388.21) | 1,197,388.21 | 0.00 | (1,545,754.00) | 1,545,754.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | (2,109,715.23) | 1,137,388.21 | (972,327.02) | (2,540,691.00) | 1,485,754.00 | (1,054,937.00) | 8.5% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | | | | | | | |
| | | | 2,094,470.83 | (440,522.22) | 1,653,948.61 | 755,931.00 | (12,644.55) | 743,286.45 | -55.1% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) AS of July 1 - Unaudited | | 9791 | 5,274,577.19 | 4,550,671.08 | 9,825,248.27 | 7,369,048.02 | 4,110,148.86 | 11,479,196.88 | 16.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

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

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 0.00 | 358,474.62 | 358,474.62 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 0.00 | 0.00 | 0.00 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9330 | 188,671.06 | 0.00 | 188,671.06 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) Lease Receivable | | 9380 | 0.00 | 0.00 | 0.00 | | | | |
| 10) TOTAL, ASSETS | | | 21,163,735.03 | 1,244,043.88 | 22,407,778.91 | | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| I. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 32,924.40 | 40,790.15 | 73,714.55 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 0.00 | 0.00 | | | | |
| 6) TOTAL, LIABILITIES | | | 32,924.40 | 40,790.15 | 73,714.55 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 | | | 21,130,810.63 | 1,203,253.73 | 22,334,064.36 | | | | |
| (G10 + H2) - (I6 + J2) | | | | | | | | | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| Slate Aid - Current Year | | 8011 | 1,838,815.00 | 0.00 | 1,838,815.00 | | 1,753,025.00 | 0.00 | 1,753,025.00 |
| Education Protection Account State Aid - Current Year | | 8012 | 14,354.00 | 0.00 | 14,354.00 | | 9,378.00 | 0.00 | 9,378.00 |
| Slate Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 138,942.00 | 0.00 | 138,942.00 | | 138,942.00 | 0.00 | 138,942.00 |
| California Dept of Education | | | | | | | | | |
| SACS Financial Reporting Software - SACS V5.1 | | | | | | | | | |
| File: Fund-A, Version 6 | | | | | | | | | |

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

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|--|--|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Pass-Through Revenues from Federal Sources | | | | | | | | | |
| Title I, Part A, Basic | 3010 | 8287 | 0.00 | 1,153,743.19 | 1,153,743.19 | 0.00 | 392,087.00 | 392,087.00 | -66.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 336,453.84 | 336,453.84 | | 275,317.00 | 275,317.00 | -18.2% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 161,213.89 | 161,213.89 | | 84,383.00 | 84,383.00 | -47.7% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 13,792.69 | 13,792.69 | | 10,502.00 | 10,502.00 | -23.9% |
| Title III, Part A, English Learner Program | 4203 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630 | 8290 | | | | | | | |
| Career and Technical Education | 3500-3599 | 8290 | | 2,476,094.52 | 2,476,094.52 | | 2,278,393.00 | 2,278,393.00 | -8.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 7,257,534.64 | 7,257,534.64 | 0.00 | 1,630,487.00 | 1,630,487.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 12,141,099.77 | 12,141,099.77 | 0.00 | 4,839,526.00 | 4,839,526.00 | -77.5% |
| 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 | | 1,546,837.00 | 1,546,837.00 | | 1,432,792.00 | 1,432,792.00 | -7.4% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 593,257.00 | 593,257.00 | 0.00 | 628,269.00 | 628,269.00 | 5.9% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | | | | | | | | |
| Mandated Costs Reimbursements | | | | | | | | | |
| Lottery - Unrestricted and Instructional Materials | | | | | | | | | |
| Tax Relief Subventions | | | | | | | | | |
| Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | | | | | | | | |
| Other Subventions/In-Lieu Taxes | | | | | | | | | |
| Pass-Through Revenues from | | | | | | | | | |
| Slate Sources | | | | | | | | | |
| After School Education and Safety (ASES) | 6010 | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Interagency Services | | 8677 | 1,210,983.00 | 1,917,294.66 | 3,128,277.66 | 915,586.00 | 2,880,369.00 | 3,795,955.00 | 21.3% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 1,269,405.00 | 1,311,312.00 | 2,580,717.00 | 1,266,712.00 | 408,466.00 | 1,673,178.00 | -35.2% |
| Other Local Revenue | | | | | | | | | |
| Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenue from Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 321,185.00 | 417,659.00 | 738,844.00 | 183,800.00 | 201,130.72 | 384,930.72 | -47.9% |
| Tuition | | 8710 | 0.00 | 4,010,589.47 | 4,010,589.47 | 0.00 | 4,475,033.00 | 4,475,033.00 | 11.6% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 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 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,841,691.00 | 7,690,638.13 | 11,532,329.13 | 3,503,866.00 | 8,012,529.72 | 11,516,395.72 | -0.1% |
| TOTAL, REVENUES | | | 21,173,954.45 | 26,621,861.37 | 47,795,815.82 | 18,869,266.00 | 17,194,476.25 | 36,063,742.25 | -24.5% |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 288,555.00 | 1,987,429.02 | 2,275,984.02 | 446,573.00 | 2,187,334.00 | 2,633,907.00 | 15.7% |
| Certificated Pupil Support Salaries | | 1200 | 165,897.00 | 238,662.20 | 404,559.20 | 177,363.00 | 251,234.00 | 428,597.00 | 5.9% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,270,152.00 | 1,358,220.64 | 2,628,372.64 | 1,472,491.00 | 1,432,946.00 | 2,905,437.00 | 10.5% |
| Other Certificated Salaries | | 1900 | 66,105.00 | 750,851.26 | 816,956.26 | 111,523.00 | 836,451.23 | 947,974.23 | 16.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,790,709.00 | 4,335,163.12 | 6,125,872.12 | 2,207,950.00 | 4,707,965.23 | 6,915,915.23 | 12.9% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 2,724.00 | 660,098.68 | 662,822.68 | 11,402.00 | 699,258.00 | 710,660.00 | 7.2% |
| Classified Support Salaries | | 2200 | 295,122.00 | 160,064.00 | 455,186.00 | 400,885.00 | 284,546.00 | 685,431.00 | 50.6% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,406,486.00 | 608,303.64 | 2,014,789.64 | 1,383,012.00 | 647,147.93 | 2,030,159.93 | 0.8% |
| Clerical, Technical and Office Salaries | | 2400 | 2,050,655.00 | 508,989.12 | 2,559,644.12 | 2,478,688.00 | 379,839.32 | 2,858,527.32 | 11.7% |
| Other Classified Salaries | | 2900 | 249,584.00 | 1,098,761.05 | 1,348,345.05 | 272,986.00 | 1,000,575.27 | 1,273,561.27 | -5.5% |
| TOTAL, CLASSIFIED SALARIES | | | 4,004,571.00 | 3,036,216.49 | 7,040,787.49 | 4,546,973.00 | 3,011,366.52 | 7,558,339.52 | 7.4% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 310,948.00 | 1,276,779.27 | 1,587,727.27 | 527,767.00 | 1,391,936.55 | 1,919,703.55 | 20.9% |
| PERS | | 3201-3202 | 974,308.00 | 678,688.40 | 1,652,996.40 | 1,064,592.00 | 749,341.14 | 1,813,933.14 | 9.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 92,479.00 | 106,789.97 | 199,268.97 | 98,290.00 | 117,868.23 | 216,156.23 | 8.5% |
| Health and Welfare Benefits | | 3401-3402 | 687,733.00 | 916,613.53 | 1,604,346.53 | 882,949.00 | 969,779.36 | 1,852,728.36 | 15.5% |
| Unemployment Insurance | | 3501-3502 | 26,654.00 | 35,107.92 | 61,761.92 | 33,797.00 | 37,012.23 | 70,809.23 | 14.6% |
| Workers' Compensation | | 3601-3602 | 254,238.00 | 325,030.30 | 579,268.30 | 270,347.00 | 300,243.77 | 570,590.77 | -1.5% |
| OPEB, Allocated | | 3701-3702 | 126,159.00 | 240,466.93 | 366,625.93 | 78,261.00 | 334,802.00 | 413,063.00 | 12.7% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 2,472,519.00 | 3,579,476.32 | 6,051,995.32 | 2,956,003.00 | 3,900,983.28 | 6,856,986.28 | 13.3% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 154,987.96 | 154,987.96 | 0.00 | 105,330.00 | 105,330.00 | -32.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 1,800.00 | 1,800.00 | 0.00 | 1,800.00 | 1,800.00 | 0.0% |
| Materials and Supplies | | 4300 | 348,952.57 | 480,545.50 | 829,498.07 | 277,359.00 | 449,040.00 | 726,399.00 | -12.4% |
| Noncapitalized Equipment | | 4400 | 50,576.00 | 315,256.00 | 365,834.00 | 22,250.00 | 21,280.00 | 43,530.00 | -88.1% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 399,528.57 | 952,591.46 | 1,352,120.03 | 299,609.00 | 577,450.00 | 877,059.00 | -35.1% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 1,948,453.95 | 1,948,453.95 | 0.00 | 1,375,799.00 | 1,375,799.00 | -29.4% |
| Travel and Conferences | | 5200 | 156,544.00 | 339,213.10 | 495,757.10 | 157,458.00 | 224,756.00 | 382,216.00 | -23.2% |
| Dues and Memberships | | 5300 | 79,048.00 | 71,342.00 | 150,390.00 | 79,275.00 | 60,785.00 | 140,060.00 | -6.9% |
| Insurance | | 5400 - 5450 | 90,842.00 | 3,192.00 | 94,034.00 | 89,650.00 | 2,582.00 | 92,232.00 | -1.9% |
| Operations and Housekeeping Services | | 5500 | 398,985.00 | 2,082.00 | 401,067.00 | 356,196.00 | 1,100.00 | 357,296.00 | -10.9% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 469,430.00 | 332,997.05 | 802,427.05 | 193,150.00 | 180,414.00 | 373,564.00 | -53.4% |
| Transfers of Direct Costs | | 5710 | (116,110.36) | 116,110.36 | 0.00 | (185,355.00) | 185,355.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (13,343.00) | 0.00 | (13,343.00) | (13,651.00) | 0.00 | (13,651.00) | 2.3% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 3,563,477.00 | 9,453,939.30 | 13,017,416.30 | 1,292,257.00 | 2,578,425.77 | 3,870,682.77 | -70.3% |
| Communications | | 5900 | 86,333.00 | 90,808.03 | 177,141.03 | 86,100.00 | 52,595.00 | 138,695.00 | -21.7% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 4,717,205.64 | 12,356,137.79 | 17,075,343.43 | 2,055,080.00 | 4,661,813.77 | 6,716,893.77 | -60.7% |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 23,889.00 | 23,889.00 | 0.00 | 20,000.00 | 20,000.00 | -16.3% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 449,128.00 | 449,128.00 | 0.00 | 110,000.00 | 110,000.00 | -75.5% |
| 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 | 59,987.00 | 508,237.00 | 568,294.00 | 6,000.00 | 5,000.00 | 11,000.00 | -98.1% |
| Equipment Replacement | | 6500 | 0.00 | 16,602.00 | 16,602.00 | 0.00 | 8,272.00 | 8,272.00 | -50.2% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 59,987.00 | 997,916.00 | 1,057,913.00 | 6,000.00 | 143,272.00 | 149,272.00 | -85.9% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 1,153,743.19 | 1,153,743.19 | 0.00 | 392,087.00 | 392,087.00 | -86.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | | 6500 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | | 6500 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | | 6500 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/IP Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

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

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

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|--|----------------|------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 15,417,399.00 | 337,463.00 | 15,754,862.00 | 15,319,051.00 | 328,765.00 | 15,647,816.00 | -0.7% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 12,141,099.77 | 12,141,099.77 | 0.00 | 4,839,526.00 | 4,839,526.00 | -60.1% |
| 3) Other State Revenue | | 8300-8599 | 1,914,864.45 | 6,452,660.47 | 8,367,524.92 | 46,349.00 | 4,013,655.53 | 4,060,004.53 | -51.5% |
| 4) Other Local Revenue | | 8600-8799 | 3,841,691.00 | 7,690,638.13 | 11,532,329.13 | 3,503,866.00 | 8,012,529.72 | 11,516,395.72 | -0.1% |
| 5) TOTAL REVENUES | | | 21,173,954.45 | 26,621,861.37 | 47,795,815.82 | 18,869,266.00 | 17,194,476.25 | 36,063,742.25 | -24.5% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 498,544.57 | 7,930,716.45 | 8,429,261.02 | 692,510.00 | 7,237,208.77 | 7,929,718.77 | -5.9% |
| 2) Instruction - Related Services | 2000-2999 | | 4,157,337.00 | 9,796,547.36 | 13,953,884.36 | 2,328,299.00 | 6,738,987.76 | 9,067,286.76 | -35.0% |
| 3) Pupil Services | 3000-3999 | | 1,220,308.00 | 1,461,343.57 | 2,681,651.57 | 1,299,731.00 | 1,597,588.27 | 2,897,319.27 | 8.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 131,589.00 | 131,589.00 | 0.00 | 290,383.00 | 290,383.00 | 120.7% |
| 6) Enterprise | 6000-6999 | | 92,848.00 | 0.00 | 92,848.00 | 110,060.00 | 0.00 | 110,060.00 | 18.5% |
| 7) General Administration | 7000-7999 | | 3,918,240.65 | 5,964,590.17 | 9,882,830.82 | 4,824,747.00 | 1,435,542.00 | 6,260,289.00 | -36.7% |
| 8) Plant Services | 8000-8999 | | 1,400,120.17 | 1,789,872.00 | 3,189,992.17 | 1,287,032.00 | 1,001,078.00 | 2,288,110.00 | -28.3% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 5,682,370.00 | 1,125,113.25 | 6,807,483.25 | 5,030,265.00 | 392,087.00 | 5,422,352.00 | -20.3% |
| 10) TOTAL EXPENDITURES | | | 16,968,768.39 | 28,199,771.80 | 45,168,540.19 | 15,572,644.00 | 18,692,874.80 | 34,265,518.80 | -24.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 4,204,186.06 | (1,577,910.43) | 2,626,275.63 | 3,296,622.00 | (1,498,398.55) | 1,798,223.45 | -31.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 199,851.00 | 0.00 | 199,851.00 | 110,000.00 | 0.00 | 110,000.00 | -45.0% |
| b) Transfers Out | | 7600-7629 | 1,112,178.02 | 60,000.00 | 1,172,178.02 | 1,104,937.00 | 60,000.00 | 1,164,937.00 | -0.6% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (1,197,388.21) | 1,197,388.21 | 0.00 | (1,545,754.00) | 1,545,754.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | (2,108,715.23) | 1,137,388.21 | (972,327.02) | (2,540,691.00) | 1,485,754.00 | (1,054,937.00) | 8.5% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 2,094,470.83 | (440,522.22) | 1,653,948.61 | 755,931.00 | (12,644.55) | 743,286.45 | -55.1% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | 5,274,577.19 | 4,550,671.08 | 9,825,248.27 | 7,369,048.02 | 4,110,148.86 | 11,479,196.88 | 16.8% |
| a) As of July 1 - Unaudited | | 9791 | | | | | | | |

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,274,577.19 | 4,550,671.08 | 9,825,248.27 | 7,369,048.02 | 4,110,148.86 | 11,479,196.88 | 16.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,274,577.19 | 4,550,671.08 | 9,825,248.27 | 7,369,048.02 | 4,110,148.86 | 11,479,196.88 | 16.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 7,369,048.02 | 4,110,148.86 | 11,479,196.88 | 8,124,979.02 | 4,097,504.31 | 12,222,483.33 | 6.5% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 25,525.00 | 0.00 | 25,525.00 | 25,525.00 | 0.00 | 25,525.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 188,671.06 | 0.00 | 188,671.06 | 0.00 | 0.00 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 4,110,148.86 | 4,110,148.86 | 0.00 | 4,097,504.31 | 4,097,504.31 | -0.3% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 5,753,132.37 | 0.00 | 5,753,132.37 | 6,905,621.37 | 0.00 | 6,905,621.37 | 20.0% |
| 0006-BILL OUTS | 0000 | 9780 | 12,899.00 | | 12,899.00 | | | 0.00 | |
| 0014-EMPLOYEE OF THE YEAR | 0000 | 9780 | 15,000.00 | | 15,000.00 | | | 0.00 | |
| 0015-COUNTY-WIDE EDUCATION INCENTIVE | 0000 | 9780 | 398,714.00 | | 398,714.00 | | | 0.00 | |
| 0101-FUTURE BOARD ACTION | 0000 | 9780 | 359,060.00 | | 359,060.00 | | | 0.00 | |
| 0240-COMMUNITY SCHOOLS | 0000 | 9780 | 604,954.41 | | 604,954.41 | | | 0.00 | |
| 0241-JUVENILE COURT SCHOOL | 0000 | 9780 | 70,010.03 | | 70,010.03 | | | 0.00 | |
| 0424-DISTRICT DATA PROCESSING | 0000 | 9780 | 105,053.94 | | 105,053.94 | | | 0.00 | |
| 0660-TUPE DISCRETIONARY FUNDS | 0000 | 9780 | 7,037.00 | | 7,037.00 | | | 0.00 | |
| 0704-EMPLOYEE EDUCATION INCENTIVES | 0000 | 9780 | 96,711.00 | | 96,711.00 | | | 0.00 | |
| 0822-TIP/CASC | 0000 | 9780 | 385,309.66 | | 385,309.66 | | | 0.00 | |
| 0830-COE LCAP OVERSIGHT | 0000 | 9780 | 264,237.42 | | 264,237.42 | | | 0.00 | |
| 0831-DIFFERENTIATED ASSISTANCE | 0000 | 9780 | 2,373,254.91 | | 2,373,254.91 | | | 0.00 | |
| 0911-CA CL SCH TCHR CREDENTIAL PROG | 0000 | 9780 | 105,915.00 | | 105,915.00 | | | 0.00 | |
| COMPENSATED ABSENCES RESERVES | 0000 | 9780 | 450,000.00 | | 450,000.00 | | | 0.00 | |
| FISCAL OVERSIGHT RESERVES | 0000 | 9780 | 100,000.00 | | 100,000.00 | | | 0.00 | |

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

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

County Office ADA (Form A, Estimated Funded ADA column, Line B5): 28,612

County Office County Operations Grant ADA Standard Percentage Level: 2.00%

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

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

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

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

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

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

Explanation: 2021-22 ADA was overestimated based on Districts' ADA changes due to Covid-19
(required if NOT met)

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

Explanation:
(required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

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

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

DATA ENTRY: All data are extracted or calculated.

Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)

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

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)

| Fiscal Year | County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d) | District Funded County Program ADA (Form A, Line B2g) | County Operations Grant ADA (Form A, Line B5) | Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f) |
|-------------------------------|---|---|--|--|
| Budget Year (2023-24) | 55.00 | 14.14 | 28,611.63 | 0.00 |
| 1st Subsequent Year (2024-25) | 55.00 | 14.14 | 28611.63 | 0.00 |
| 2nd Subsequent Year (2025-26) | 55.00 | 14.14 | 28611.63 | 0.00 |
| Status: | Met | Met | Met | Met |

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

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

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

Explanation:

(required if NOT met)

2. CRITERION: LCFF Revenue

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

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

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

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

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

Hold Harmless

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

Status: At Target

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

II. County Operations Grant

Step 1 - Change in Population

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

Step 2 - Change in Funding Level

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

Step 3 - Weighted Change in Population and Funding Level

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

III. Alternative Education Grant

Step 1 - Change in Population

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

Step 2 - Change in Funding Level

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

Step 3 - Weighted Change in Population and Funding Level

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

IV. Charter Funded County Program

Step 1 - Change in Population

| | Prior Year (2022-23) | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|----|---|-----------------------|-------------------------------|-------------------------------|
| a. | ADA (Funded) (Form A, line C3f) | 0.00 | 0 | 0.00 |
| b. | Prior Year ADA (Funded) | | 0.00 | 0.00 |
| c. | Difference (Step 1a minus Step 1b) | | 0.00 | 0.00 |
| d. | Percent Change Due to Population (Step 1c divided by Step 1b) | | 0.00% | 0.00% |

Step 2 - Change in Funding Level

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

Step 3 - Weighted Change in Population and Funding Level

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

V. Weighted Change

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

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

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

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

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

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

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

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

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

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

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

Explanation
(required if NOI met)

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

3. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

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

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

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

Explanation:
(required if NOT met)

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

4. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

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

Explanation:
(required if Yes)

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

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

Explanation:
(required if Yes)

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

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

Explanation:
(required if Yes)

N/A

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

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

Explanation:

(required if Yes)

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

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

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

Explanation:

"(required if Yes)"

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

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

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

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

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

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

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

Explanation:

Federal Revenue

(linked from 4B

if NOT met)

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

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

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

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

N/A

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

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

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

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

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

5. CRITERION: Facilities Maintenance

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

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

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

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

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

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

6. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

Explanation:
 (required if NOT met)

7. CRITERION: Fund Balance

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

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

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

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

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus
SELPA Pass-through
(Criterion 7A2b) if Criterion 7A, Line 1 is No:
County Office's Fund Balance Standard Percentage Level:

| |
|---------------|
| 35,430,455.80 |
| 1.00% |

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

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

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

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

Yes

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

a. Enter the name(s) of the SELPA(s): San Luis Obispo County

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--|-----------------------|-------------------------------|-------------------------------|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223): | 20,657,398.49 | 20,657,398.49 | 20,657,398.49 |

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

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

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

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

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

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

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

Explanation:
(required if NOT met)

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

8. CRITERION: Reserves

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

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

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

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

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

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

8A. Calculating the County Office's Reserve Standard

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

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

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

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

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

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

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

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

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

Explanation:
(required if NOT met)

N/A

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

N/A

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

N/A

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

N/A

S4. Contingent Revenues

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

No

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

N/A

S5. Contributions

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

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

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

County Office's Contributions and Transfers Standard: -10.0% to +10.0% or -\$20,000 to +\$20,000

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

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

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

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

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

Explanation:
(required if NOT met)

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

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

Explanation:
(required if NOT met)

| |
|-----|
| N/A |
|-----|

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

Project Information:
(required if YES)

| |
|-----|
| N/A |
| |
| |
| |
| |
| |
| |

S6. Long-term Commitments

Identify all existing and new multi-year commitments 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. Include multi-year commitments, multi-year 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 (multi-year) commitments?
(If No, skip item 2 and sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multi-year 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 Remaining | SACS Fund and Object Codes Used For: | | Principal Balance as of July 1, 2023 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
| | | Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | BASED ON STAFFING FUNDING SOURCES | | 450,000 |

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

| Type of Commitment | # of Years Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2023 |
|--------------------|----------------------|----------------------------|-----------------------------|--------------------------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 450,000 |

| Type of Commitment (continued) | Prior Year (2022-23) | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|------------------------|------------------------|-------------------------------|-------------------------------|
| | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) |
| Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |
| Other Long-term Commitments (continued): | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 0 | 0 | 0 | 0 |
| Has total annual payment increased over prior year (2022-23)? | | No | No | No |

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:
(required if Yes to increase
in total annual payments)

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

| |
|----|
| No |
|----|

2. For the county office's OPEB:

a. Are they lifetime benefits?

| |
|-----|
| Yes |
|-----|

b. Do benefits continue past age 65?

| |
|-----|
| Yes |
|-----|

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

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

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

| |
|---------------|
| Pay-as-you-go |
|---------------|

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

| Self-Insurance Fund | Government Fund |
|---------------------|-----------------|
| | 20 |

4. OPEB Liabilities

a. Total OPEB liability

| |
|--------------|
| 7,486,281.00 |
|--------------|

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

| |
|--|
| |
|--|

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

| |
|--------------|
| 7,486,281.00 |
|--------------|

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

| |
|-----------|
| Actuarial |
|-----------|

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

| |
|--------------|
| Jun 30, 2022 |
|--------------|

5. OPEB Contributions

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

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

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

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

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)"

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

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--|--------------------------|----------------------------------|----------------------------------|
| a. Required contribution (funding) for self-insurance programs | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| b. Amount contributed (funded) for self-insurance programs | <input type="text"/> | <input type="text"/> | <input type="text"/> |

S8. Status of Labor Agreements

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

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

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

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

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

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

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

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

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

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

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

or

Multiyear Agreement

Total cost of salary settlement

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

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

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

Negotiations Not Settled

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

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

6. Amount included for any tentative salary schedule increases

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

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

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

| | | |
|-----|-----|-----|
| Yes | Yes | Yes |
| | | |
| | | |
| | | |

Certificated (Non-management) Prior Year Settlements

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

| | | |
|----|--|--|
| No | | |
| | | |

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

If Yes, explain the nature of the new costs:

| |
|--|
| |
|--|

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

| |
|--|
| |
| |
| |
| |
| |
| |
| |

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

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

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

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

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

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

| | | |
|-----|-----|-----|
| Yes | Yes | Yes |
|-----|-----|-----|

One Year Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

% change in salary schedule from prior year

| | | |
|--|--|--|
| | | |
|--|--|--|

or

Multiyear Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

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

| | | |
|--|--|--|
| | | |
|--|--|--|

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

Negotiations Not Settled

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

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

6. Amount included for any tentative salary schedule increases

| | | |
|--|--|--|
| | | |
|--|--|--|

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

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

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

| | | |
|-----|-----|-----|
| Yes | Yes | Yes |
|-----|-----|-----|

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

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

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

| |
|-----|
| Yes |
|-----|

If Yes, complete question 2.

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

| |
|--|
| |
|--|

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

| |
|--|
| |
|--|

4. Amount included for any tentative salary schedule increases

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

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

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

**Management/Supervisor/Confidential
Step and Column Adjustments**

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

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

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

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

1. Are costs of other benefits included in the budget and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

| |
|--------------|
| Yes |
| Jun 15, 2023 |

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

| |
|-----|
| Yes |
|-----|

ADDITIONAL FISCAL INDICATORS

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

- A1. Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund? No
- A2. Is the system of personnel position control independent from the payroll system? No
- A3. Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No) Yes
- A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year? No
- A5. Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? No
- A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees? Yes
- A7. Does the county office have any reports that indicate fiscal distress?
(If Yes, provide copies to CDE) No
- A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? No

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

Comments:
(optional)

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

End of County Office Budget Criteria and Standards Review

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

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

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

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

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

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

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 1,520,228.98 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | (72.77) | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | (72.77) | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (G10 + H2) - (I6 + J2) | | | 1,520,301.75 | | |
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 19,648.00 | 17,143.00 | -12.7% |
| Interagency Contracts Between LEAs | | 8295 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 302,960.63 | 238,191.63 | -21.4% |
| TOTAL, FEDERAL REVENUE | | | 322,608.63 | 255,334.63 | -20.9% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 1,300.00 | 1,226.00 | -5.7% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 1,196,273.00 | 906,217.00 | -24.2% |
| All Other State Revenue | All Other | 8590 | 890,502.20 | 218,262.37 | -75.5% |
| TOTAL, OTHER STATE REVENUE | | | 2,088,075.20 | 1,125,705.37 | -46.1% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 23,333.00 | 20,000.00 | -14.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 84,630.15 | 0.00 | -100.0% |
| All Other Fees and Contracts | | 8689 | 1,692,104.00 | 192,104.00 | -88.6% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 273,207.74 | 50,011.00 | -81.7% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,053,274.89 | 262,115.00 | -87.2% |
| TOTAL, REVENUES | | | 4,463,958.72 | 1,643,155.00 | -63.2% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 290,198.00 | 297,431.00 | 2.5% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 204,107.00 | 84,005.00 | -50.4% |
| Other Certificated Salaries | | 1900 | 25,869.00 | 10,671.00 | -58.7% |
| TOTAL, CERTIFICATED SALARIES | | | 520,174.00 | 392,967.00 | -24.5% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 123,164.00 | 128,946.00 | 4.7% |
| Classified Support Salaries | | 2200 | 97,397.00 | 110,112.00 | 13.1% |

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

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

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 322,608.63 | 255,334.63 | -20.9% |
| 3) Other State Revenue | | 8300-8599 | 2,088,075.20 | 1,125,705.37 | -46.1% |
| 4) Other Local Revenue | | 8600-8799 | 2,053,274.89 | 262,115.00 | -87.2% |
| 5) TOTAL, REVENUES | | | 4,463,958.72 | 1,643,155.00 | -63.2% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 26,356.00 | 26,685.00 | 1.2% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 4,250,661.39 | 2,527,095.00 | -40.5% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 338,379.45 | 227,935.00 | -32.6% |
| 8) Plant Services | 8000-8999 | | 205,957.00 | 221,991.00 | 7.8% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 4,821,353.84 | 3,003,706.00 | -37.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (357,395.12) | (1,360,551.00) | 280.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 42,180.00 | 7,500.00 | -82.2% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 42,180.00 | 7,500.00 | -82.2% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (315,215.12) | (1,353,051.00) | 329.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,290,825.18 | 1,975,610.06 | -13.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,290,825.18 | 1,975,610.06 | -13.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,290,825.18 | 1,975,610.06 | -13.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,975,610.06 | 622,559.06 | -68.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,516,659.74 | 362,162.74 | -76.1% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 458,950.32 | 260,396.32 | -43.3% |
| FUND 12-CHILD DEVELOPMENT PROGRAM CONTINGENCIES | 0000 | 9780 | 458,950.32 | | |
| FUND 12 CHILD DEVELOPMENT PROGRAM CONTINGENCIES | 0000 | 9780 | | 260,396.32 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9799 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---------------------------|---|---------------------------------|-------------------|
| 5059 | Child Development: ARP California State Preschool Program One-time Stipend | 39,121.00 | 18,125.00 |
| 5810 | Other Restricted Federal | 815,852.00 | 0.00 |
| 6057 | Child Dev : Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant | 346,347.00 | 321,387.00 |
| 9010 | Other Restricted Local | 315,339.74 | 22,850.74 |
| Total, Restricted Balance | | 1,516,659.74 | 362,162.74 |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

| Description | Object | Beginning Balances (Ref. Only) | ESTIMATES THROUGH THE MONTH OF: | | | | | | | | | | | |
|-----------------------------|-----------|--------------------------------|---------------------------------|---------------|---------------|----------------|---------------|----------------|----------------|----------|--|--|---------------|--|
| | | | July | August | September | October | November | December | January | February | | | | |
| A. BEGINNING CASH | | | | | | | | | | | | | 13,438,901.00 | |
| B. RECEIPTS | | | | | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 16,521,029.00 | 11,547,360.00 | 11,429,440.00 | 12,592,389.00 | 18,438,251.00 | 17,520,143.00 | 18,709,287.00 | | | | | |
| Property Taxes | 8020-8079 | | 216,865.00 | 89,054.00 | 180,134.00 | 63,096.00 | 296,349.00 | 193,396.00 | 192,872.00 | | | | 161,107.00 | |
| Miscellaneous Funds | 8080-8099 | | 274,840.00 | 1,779,645.00 | 2,936,597.00 | 7,263,607.00 | 1,473,717.00 | 4,025,605.00 | 1,543,779.00 | | | | 5,314,910.00 | |
| Federal Revenue | 8100-8299 | | 0.00 | 0.00 | 0.00 | 0.00 | (11.00) | (2,415,228.00) | (4,936,430.00) | | | | 0.00 | |
| Other State Revenue | 8300-8599 | | 1,764,031.00 | 141,870.00 | 177,304.00 | (1,303,345.00) | 540,784.00 | 130,022.00 | 363,797.00 | | | | 180,406.00 | |
| Other Local Revenue | 8600-8799 | | 929,995.00 | 119,238.00 | 41,159.00 | 604,148.00 | (240,871.00) | 124,977.00 | 346,996.00 | | | | 131,821.00 | |
| Interfund Transfers In | 8910-8929 | | 30,880.00 | 90,790.00 | 201,204.00 | 802,425.00 | 641,596.00 | 1,189,367.00 | 681,484.00 | | | | 523,291.00 | |
| All Other Financing Sources | 8930-8979 | | 0.00 | 50,104.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | 0.00 | |
| TOTAL RECEIPTS | | | 3,216,611.00 | 2,270,701.00 | 3,536,398.00 | 7,429,931.00 | 2,711,564.00 | 3,248,139.00 | (1,817,502.00) | | | | 6,311,535.00 | |
| C. DISBURSEMENTS | | | | | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 614,031.00 | 537,245.00 | 655,926.00 | 238,061.00 | 1,056,712.00 | 462,805.00 | 846,181.00 | | | | 662,166.00 | |
| Classified Salaries | 2000-2999 | | 684,596.00 | 665,901.00 | 694,431.00 | 678,775.00 | 666,942.00 | 676,654.00 | 704,024.00 | | | | 699,345.52 | |
| Employee Benefits | 3000-3999 | | 456,869.00 | 444,472.00 | 618,636.00 | 295,236.00 | 689,239.00 | 524,265.00 | 621,249.00 | | | | 601,179.00 | |
| Books and Supplies | 4000-4999 | | 24,897.00 | 34,880.00 | 62,458.00 | 48,703.00 | 64,043.00 | 58,786.00 | 77,469.00 | | | | 83,820.00 | |
| Services | 5000-5999 | | 225,879.00 | 222,214.00 | 313,059.00 | 263,778.00 | 303,336.00 | 304,526.00 | 369,144.00 | | | | 428,026.00 | |
| Capital Outlay | 6000-6599 | | 8,493.00 | 8,586.00 | 1,266.00 | 20,037.00 | 3,193.00 | 26,452.00 | 12,148.00 | | | | 3,045.00 | |
| Other Outgo | 7000-7499 | | 36,975.00 | (24,677.00) | 27,673.00 | 39,479.00 | 846,207.00 | 5,307.00 | 794,129.00 | | | | 1,791,954.00 | |
| Interfund Transfers Out | 7600-7629 | | 28,540.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 28,540.00 | | | | 0.00 | |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

| | | |
|-------------------------------|---|--|
| 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 | DATE APPROVED |
| | SELPA-TITLE | (from Form SEA) |
| | AJ | San Luis Obispo County |

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

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

| 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 | 13,343.00 | (13,343.00) | 341,974.45 | (341,974.45) | 1,372,029.02 | 1,372,029.02 | 0.00 | 0.00 |

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

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

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

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

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

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

San Luis Obispo County Office of Education

San Luis Obispo County

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

- F** - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- CHECKFUNCTION** - (Fatal) - All FUNCTION codes must be valid. Passed
- CHECKFUND** - (Fatal) - All FUND codes must be valid. Passed
- CHECKGOAL** - (Fatal) - All GOAL codes must be valid. Passed
- CHECKOBJECT** - (Fatal) - All OBJECT codes must be valid. Passed
- CHECKRESOURCE** - (Warning) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. Exception

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

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

Exception

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

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Exception

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

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

Exception

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

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

Passed

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

Passed

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

Passed

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

Exception

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

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

Exception

| ACCOUNT FD - RS - PY - GO - FN - OB | RESOURCE | OBJECT | VALUE |
|--|----------|--------|---------------|
| 01-5636-0-0000-0000-9110 | 5636 | 9110 | (\$25,512.13) |

Explanation: WILL CORRECT AT 1ST INTERIM

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

GENERAL LEDGER CHECKS

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Exception

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

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Exception

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01l) must be opened and saved. **Passed**

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

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

Exception

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

Budget, July 1
 Budget 2023-24
Technical Review Checks
 Phase - All
 Display - All Technical Checks

San Luis Obispo County Office of Education

San Luis Obispo County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. Passed
- CHECKFUND - (Fatal) - All FUND codes must be valid. Passed
- CHECKGOAL - (Fatal) - All GOAL codes must be valid. Passed
- CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. Passed
- CHECKRESOURCE - (Warning) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. Exception

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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

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

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

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

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

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