SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION

LEADERSHIP ▪ COMMUNITY ▪ SERVICE

San Luis Obispo County Office of Education

2024-25 First Interim

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

Aaron Asplund
Assistant Superintendent,
Business Services

Melissa Abbey
Director of Fiscal Services

County Board of Education:
Diane A. Ward, President
Joel Peterson
Juan Olivarria
Scott Knuckles
Kathryn Madonna

SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION
LEADERSHIP ▪ COMMUNITY ▪ SERVICE
JAMES J. BRESCIA, ED. D., SUPERINTENDENT

TO: James Brescia, Ed.D., County Superintendent of Schools

FROM: Aaron Asplund, Assistant Superintendent, Business Services
Melissa Abbey, Director of Fiscal Services

DATE: December 19, 2024

RE: 2024-25 First Interim Budget Narrative

BUDGET PRINCIPLES

The First Interim Budget Report for the 2024-25 fiscal year is presented for the County Board of Education's review and approval. The First Interim reflects the most current year revenue and expenditure assumptions utilizing the Local Control Funding Formula (LCFF) and SLOCOE's Local Control Accountability Plan (LCAP), and includes the county's financial position and projections as of October 31, 2024.

This budget is presented in the Standardized Account Code Structure (SACS) format applying 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 that 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.

Summaries of 2024-25 First Interim are as follows:

Page 2 2024-25 First Interim-All Funds
Page 3 Comparison between 2024-25 Budget Adoption and First Interim
Page 4 Multi-Year Projection Summary for 2024-25 First Interim

2024-25 FIRST INTERIM-ALL FUNDS

The total 2024-25 First Interim revenue and expenditure budgets for all funds of the San Luis Obispo County Office of Education are as follows:

Form/Description	Beginning Balance	Revenues & Transfers In	Expenditures & Transfers Out	Ending Balance
Form 01-General Fund (includes Fund 02 SELPA)	21,655,964	42,750,167	45,687,167	18,718,964
Form 10-Special Education Pass-Through-Fund	(5,907)	19,606,518	19,606,518	(5,907)
Form 12-Child Development Fund	3,598,295	2,984,731	4,874,011	1,709,015
Form 13-Cafeteria Special Revenue Fund	7,880	128,891	130,073	6,698
Form 16-Forest Reserve Fund	0	-	-	0
Form 17-Special Reserve Fund	436,209	10,000	-	446,209
Form 20-Special Reserve Fund (Postemployment Benefits)	2,544,543	1,153,193	-	3,697,736
Form 40-Special Reserve Fund (Capital Outlay Projects)	460,838	481,810	904,416	38,232
Totals	**28,697,821**	**67,115,310**	**71,202,185**	**24,610,946**

Multi-Year Projection Summary 2024-25 1st Interim

Comparison Between 2024-25 Budget Adoption and 1st Interim

	2024-25 Adopted Budget *with unaudited actuals ending balance*			2024-25 First Interim			Change			Percent	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted
A. Revenues											
1) LCFF Sources	16,376,781	330,789	16,707,570	17,039,343	354,346	17,393,689	662,562	23,557	686,119	4.05%	7.12%
2) Federal Revenue	-	3,668,041	3,668,041	-	4,166,068	4,166,068	-	498,027	498,027	0.00%	13.58%
3) Other State Revenue	385,871	4,697,712	5,083,583	516,688	6,493,531	7,010,220	130,817	1,795,820	1,926,637	33.90%	38.23%
4) Other Local Revenue	3,125,138	10,651,671	13,776,809	3,256,139	10,924,052	14,180,190	131,001	272,381	403,381	4.19%	2.56%
5) TOTAL REVENUES	**19,887,790**	**19,348,213**	**39,236,003**	**20,812,170**	**21,937,997**	**42,750,167**	**924,380**	**2,589,784**	**3,514,164**		
B. Expenditures											
1) Certificated Salaries	2,466,279	4,667,020	7,133,299	2,891,881	5,279,429	8,171,309	425,602	612,409	1,038,011	17.26%	13.12%
2) Classified Salaries	5,178,291	3,141,512	8,319,803	5,984,798	3,559,280	9,544,078	806,507	417,768	1,224,275	15.57%	13.30%
3) Employee Benefits	3,426,019	3,950,710	7,376,729	3,489,170	4,310,703	7,799,873	63,151	359,993	423,144	1.84%	9.11%
4) Books and Supplies	408,564	435,869	844,433	467,051	505,493	972,544	58,487	69,624	128,111	14.32%	15.97%
5) Services & Other Operating Expenses	3,297,442	2,809,847	6,107,289	3,588,666	6,201,592	9,790,257	291,224	3,391,745	3,682,969	8.83%	120.71%
6) Capital Outlay	61,000	1,840,222	1,901,222	224,266	2,052,698	2,276,964	163,266	212,476	375,742	267.65%	11.55%
7) Other Outgo	4,928,108	457,043	5,385,151	5,326,454	506,890	5,833,344	398,346	49,847	448,193	8.08%	10.91%
8) Indirect Costs	<1,408,684>	1,174,010	<234,674>	(1,763,392)	1,405,492	<357,900>	<354,708>	231,482	<123,226>	25.18%	19.72%
9)Other Adjustments			0	0	0	0	0	0	0	0.00%	0.00%
9) TOTAL EXPENDITURES	**18,357,019**	**18,476,233**	**36,833,252**	**20,208,894**	**23,821,576**	**44,030,470**	**1,851,874**	**5,345,343**	**7,197,217**		
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)	1,530,771	871,980	2,402,751	603,276	<1,883,579>	<1,280,303>	<927,495>	<2,755,559>	<3,683,053>	-60.59%	-316.01%
D. Other Financing Sources/Uses											
1) Transfers In	-		-	-	-	-	-	-	-	0.00%	0.00%
2) Transfers Out	<700,075>	<56,810>	<756,885>	(1,599,887)	(56,810)	<1,656,697>	(899,812)	-	(899,812)	128.53%	0.00%
3) Contributions	<828,879>	828,879	-	(819,598)	819,598	0	9,281	<9,281>	-	-1.12%	-1.12%
4) Total Finances & Uses	<1,528,954>	772,069	(756,885)	<2,419,485>	762,788	(1,656,697)	(890,531)	<9,281>	<899,812>	58.24%	-1.20%
E. Net Increase (Decrease) in Fund Balance	**1,817**	**1,644,049**	**1,645,866**	**<1,816,209>**	**<1,120,791>**	**<2,937,000>**	**<1,818,026>**	**<2,764,840>**	**<4,582,866>**		
F. Fund Balance											
1) Beginning Fund Balance	10,678,198	10,977,765	21,655,964	10,678,198	10,977,765	21,655,964	-	-	-	0.00%	0.00%
2) Ending Fund Balance	**10,680,015**	**12,621,815**	**23,301,829**	**8,861,989**	**9,856,975**	**18,718,964**	**(1,818,026)**	**<2,764,840>**	**(4,582,866)**	**-17.02%**	**-21.91%**
2a) Non Spendable	30,550		30,550	30,550		30,550	-		-		
2d) Other Assignments	9,154,974	-	9,154,974	7,287,267	(49,852)	7,237,416	(1,867,707)		(1,867,707)	-20.40%	
2f) Reserves:							-		-		
Fund 01	1,494,490		1,494,490	1,544,171		1,544,171	49,681		49,681	3.32%	
Fund 17	360,000		360,000	360,000		360,000	-		-	0.00%	
Unassigned Fund Balance	-			0			-				
Reserve Percent	**4.93%**			**4.06%**			**-0.87%**				

Multi-Year Projection Summary 2024-25 1st Interim
San Luis Obispo County Office of Education

	2023-24 Unaudited Actuals			2024-25 1st Interim			2025-26 Projected Budget			2026-27 Projected Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. Revenues												
1) LCFF Sources	16,461,811	337,969	16,799,780	17,039,343	354,346	17,393,689	17,046,461	354,346	17,400,807	17,054,161	354,346	17,408,507
2) Federal Revenue	-	8,326,422	8,326,422	-	4,166,068	4,166,068	-	3,321,725	3,321,725	-	3,321,725	3,321,725
3) Other State Revenue	544,486	7,065,901	7,610,387	516,688	6,493,531	7,010,220	531,448	6,703,047	7,234,495	550,417	6,916,401	7,466,818
4) Other Local Revenue	4,475,761	9,191,361	13,667,122	3,256,139	10,924,052	14,180,190	3,335,008	10,722,730	14,057,738	3,450,000	10,738,213	14,188,213
5) TOTAL REVENUES	**21,482,058**	**24,921,652**	**46,403,710**	**20,812,170**	**21,937,997**	**42,750,167**	**20,912,917**	**21,101,848**	**42,014,765**	**21,054,578**	**21,330,685**	**42,385,263**
B. Expenditures												
1) Certificated Salaries	2,040,949	4,691,594	6,732,543	2,891,881	5,279,429	8,171,309	2,814,579	5,258,004	8,072,582	2,938,074	5,479,814	8,417,887
2) Classified Salaries	4,588,193	3,417,242	8,005,435	5,984,798	3,559,280	9,544,078	5,630,484	3,689,656	9,320,140	5,889,227	3,823,425	9,712,652
3) Employee Benefits	2,867,771	3,865,766	6,733,536	3,489,170	4,310,703	7,799,873	3,620,892	4,406,544	8,027,436	3,784,943	4,560,773	8,345,716
4) Books and Supplies	529,701	674,200	1,203,902	467,051	505,493	972,544	480,410	500,329	980,739	503,000	514,388	1,017,388
5) Services & Other Operating Expenses	3,622,297	4,963,766	8,586,062	3,588,666	6,201,592	9,790,257	3,602,630	4,612,356	8,214,986	3,669,950	4,768,320	8,438,270
6) Capital Outlay	786,828	1,821,909	2,608,736	224,266	2,052,698	2,276,964	125,000	1,500,000	1,625,000	125,000	1,000,000	1,125,000
7) Other Outgo	4,344,406	911,871	5,256,277	5,326,454	506,890	5,833,344	5,056,178	416,779	5,472,957	4,760,185	416,779	5,176,964
8) Indirect Costs	<1,556,896>	1,325,746	(231,150)	<1,763,392>	1,405,492	(357,900)	<1,659,991>	1,319,991	<340,000>	<1,658,000>	1,319,991	<338,009>
9)Other Adjustments	-	-	-			-			-			-
9) TOTAL EXPENDITURES	**17,223,249**	**21,672,094**	**38,895,342**	**20,208,894**	**23,821,576**	**44,030,470**	**19,670,182**	**21,703,659**	**41,373,841**	**20,012,379**	**21,883,490**	**41,895,869**
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)	4,258,809	3,249,559	7,508,368	603,276	<1,883,579>	<1,280,303>	1,242,735	<601,811>	640,924	1,042,199	<552,805>	489,394
D. Other Financing Sources/Uses						-						
1) Transfers In	552,350	-	552,350	-		-	-		-	-		-
2) Transfers Out	<1,680,637>	<95,342>	<1,775,979>	<1,599,887>	<56,810>	<1,656,697>	<1,103,630>	-	<1,103,630>	<963,243>	-	<963,243>
3) Contributions	<662,958>	662,958	-	<819,598>	819,598	-	<860,575>	860,575	-	<903,600>	903,600	-
4) Total Finances & Uses	<1,791,245>	567,616	<1,223,629>	<2,419,485>	762,788	<1,656,697>	<1,964,205>	860,575	<1,103,630>	<1,866,843>	903,600	<963,243>
E. Net Increase (Decrease) in Fund Balance	**2,467,564**	**3,817,175**	**6,284,739**	**<1,816,209>**	**<1,120,791>**	**<2,937,000>**	**<721,470>**	**258,764**	**<462,706>**	**<824,644>**	**350,795**	**<473,849>**
F. Fund Balance												
1) Beginning Fund Balance	8,210,634	7,160,590	15,371,224	10,678,198	10,977,765	21,655,964	8,861,989	9,856,976	18,718,965	8,140,519	10,115,740	18,256,259
2) Ending Fund Balance	10,678,198	10,977,765	21,655,964	8,861,989	9,856,976	18,718,965	8,140,519	10,115,740	18,256,259	7,315,875	10,466,535	17,782,410
2a) Non Spendable	30,550		30,550	30,550	-	30,550	30,550		30,550	30,550		30,550
Prepaid Expenditures	240,855		240,855									
2d) Assigned: All Other Assignments	9,149,823	-	9,149,823	7,287,267	-	7,287,267	6,682,050		6,682,050	5,797,635		5,797,635
2f) Reserves:			-									
Fund 01	1,256,971	-	1,256,971	1,544,171		1,544,171	1,427,919		1,427,919	1,487,690		1,487,690
Fund 17	360,000		360,000	360,000		360,000	360,000		360,000	360,000		360,000
Unassigned Unrestricted Fund Balance		-		(0)			<0>			<0>		
Reserve Percent	**3.98%**			**4.17%**			**4.21%**			**4.31%**		

GENERAL FUND REVENUES, 2024-25 FIRST INTERIM

The SLOCOE budget is based on the Local Control Funding Formula (LCFF) calculations for county offices of education *(see Attachment A)*. 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 monitory, 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 COE receives a county operations ADA grant based on the ADA of students served within the county. All operations grant components are increased with the Cost-of-Living Adjustment (COLA) of 1.07% for 2024-25. Districts' current year P2 ADA less 3% is the basis for the county-wide attendance forecast Community, which is 29,500 ADA. The 2024–25 County Operations Grant, according to LCFF calculations, is **$7,646,808.**

The second component of the COE funding formula is designated for County School and Juvenile Court School and includes a base rate, increased by COLA, plus a supplemental and concentration funding for the percentage of pupils identified as low income, English learners, or foster youth estimated at **87.85%**. Community School ADA is projected at 55.00 ADA and Juvenile Court School is projected at 15.00 ADA. Total LCFF calculations for the 2024-25 Alternative Education Grant is **$2,090,322.**

Under the LCFF, basic aid districts receive a minimum state funding of no less than the amount received in 2012-13. SLOCOE receives additional funding as a result of this guaranteed Minimum State Aid provision in the amount of $816,785, as long as it receives property taxes in excess of LCFF funding. 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 spendable by SLOCOE. Estimated 2024-25 excess property tax funds in the amount of **$5,326,454** have been budgeted as an expenditure item in object 7299.

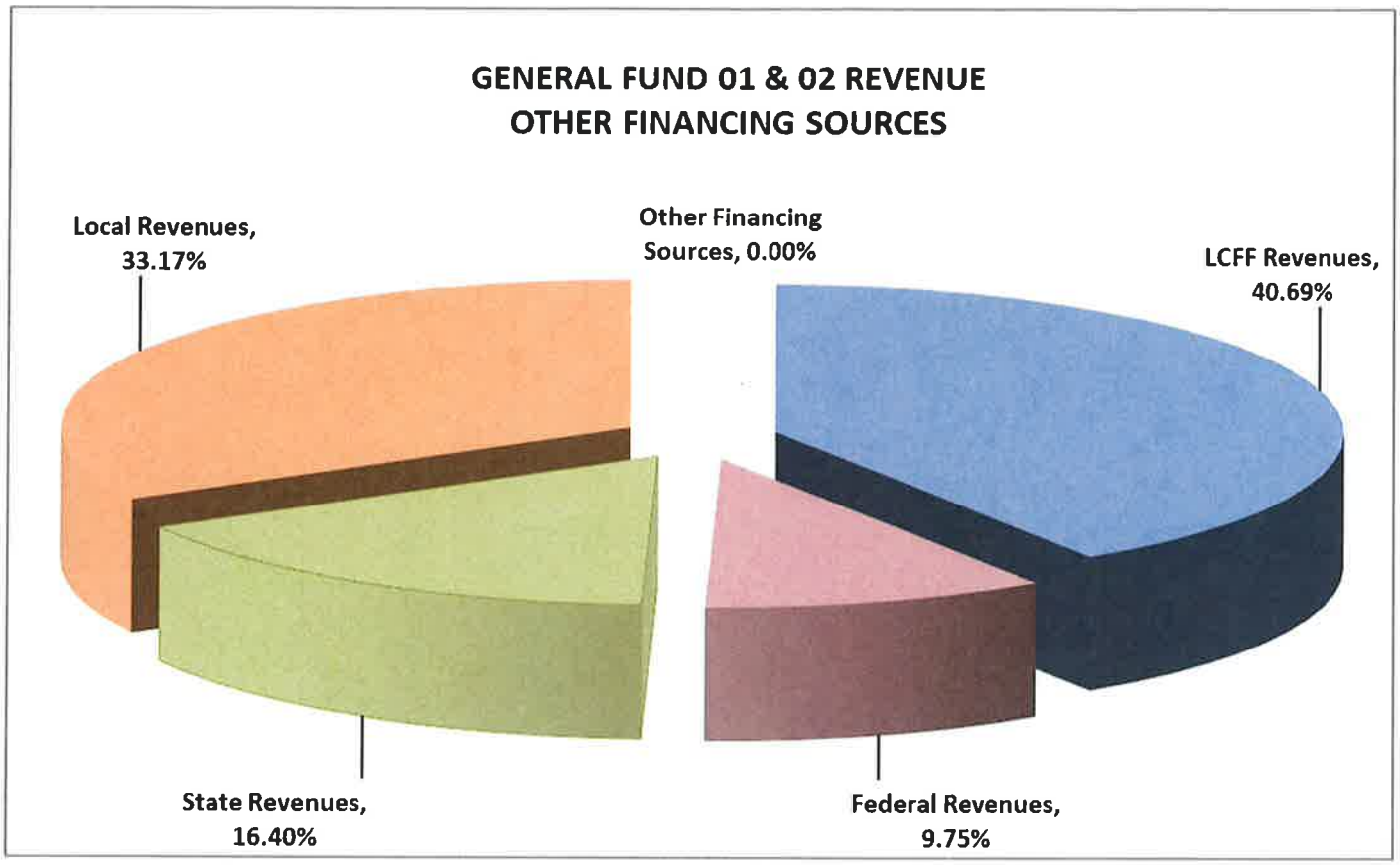
Additional funding is provided to COEs under the LCFF for oversight of school districts' Local Control and Accountability Plans (LCAP) and support of school districts' continuous improvement. Funding for 2024-25 is as follows:

- COE LCAP oversight (per EC 2575.) 10 districts @ $24,285 $242,852
- Differentiated Assistance (per EC 2575.2) $900,000

Both LCAP and Differentiated Assistance funding will be adjusted based on CDE's recertification of funding in February 2025.

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 County Board of Education.
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 2024-25 Revenue Highlights are as follows:

- LCFF budgeted revenues were increased to reflect current estimates from Property Taxes and Property Tax transfers to SELPA. County-wide ADA projections were revised to reflect districts' current-year P2 ADA less 3%.
- Federal Revenues were increased to reflect carryover amounts in Title 1 Homeless/Foster, CSI, Special Education, and other Federal grants.
- State Revenues were increased to reflect increases in SELPA and Special Education funding, Home-To-School Transportation funding, prior-year carryover amounts, and new one-time funding for both Children & Youth Behavioral Health Initiative & Certified Wellness Coach Employer Support.
- Local Revenues were adjusted to reflect donations, interest, lease agreements, and other miscellaneous revenue sources; contracts with LEA's to provide tuition and other services were adjusted to reflect current expenditure estimates.
- Total Contributions from unrestricted resources to restricted funds and SLOCOE programs are as follows:
    - Countywide Education Incentives $500,000
    - Employee Education Incentives $ 10,000
    - On-going & Major Maintenance $634,580
    - SIPE Safety Program $ 5,363
    - Home-To-School Transportation $418,543
    - Arts Outreach $100,000
    - Communications & Media $375,918
    - Data Processing $106,873

GENERAL FUND EXPENDITURES, 2024-25 FIRST INTERIM

The majority of the expenditures in the General Fund are committed to salaries and benefits for employees of San Luis Obispo County Office of Education (SLOCOE).

Certificated employees include teachers, counselors, credentialed nurses, and others who provide services that require credentials from the California Commission on Teacher Credentialing.

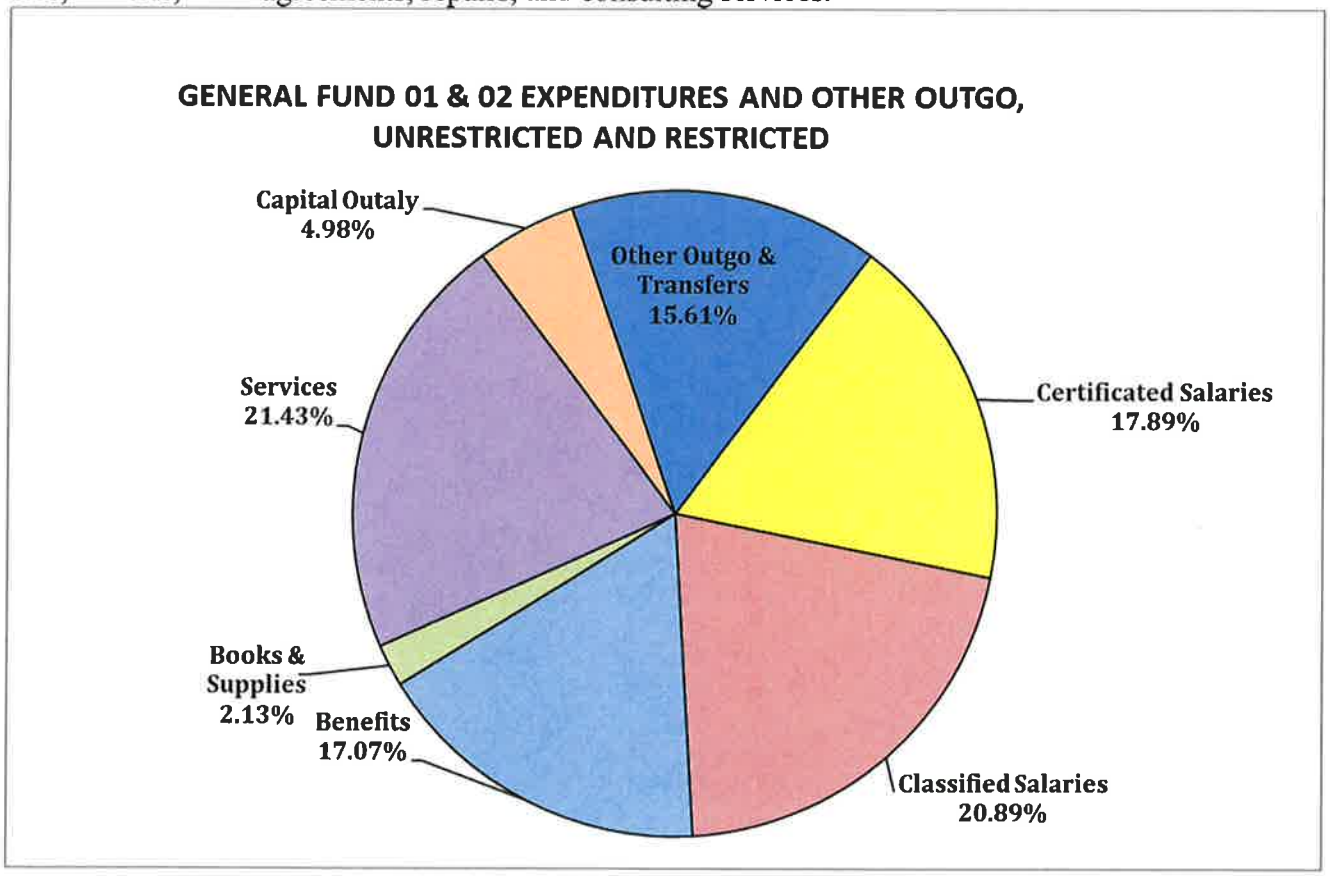
Classified employees include all of the support personnel in SLOCOE, including instructional assistants, administrative assistants, accounting and payroll staff, bus drivers, maintenance and grounds staff, and custodians.

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

Employees are tracked by Full Time Equivalent (FTE) rather than by the number of actual employees. FTE is the ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of time of employment required in the part-time position by the amount of employed time required in a corresponding full-time position.

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 such expenditures as professional development, insurance and legal fees, utilities, lease agreements, repairs, and consulting services.



Other 2024-25 Expenditure Highlights are as follows:

- One-time general fund carryover expenditure categories were increased in the amount of $1,139,750.
- Expenditures for Salaries and Benefits were revised to reflect the most current projections for certificated and classified salary and benefits, and include all negotiated and/or projected salary increases.
    - Certificated salaries and benefits were increased to reflect extra duty, substitutes, and one-time salary remunerations.
    - Classified salaries and benefits were increased to reflect additional instructional assistant support using various restricted grant funds, and one-time salary remunerations.
    - Employee benefits were adjusted for all staff to reflect changes in Health and Welfare due to October 2024 open enrollment.
    - OPEB pay-as-you-go amounts are based on $1,000 per FTE; an interfund transfer from Fund 20 will be booked at the end of the fiscal year-end to offset these expenditures.

- Expenditures for Books and Supplies were increased to reflect prior-year carryovers, and updated grant awards.

- Services and Other Operating expenditures were adjusted as follows:
    - Sub Agreements were decreased to reflect updated contracts between agencies.
    - Travel and conference expenditures were increased to reflect current-year expenditure estimates.
    - Dues and Insurance expenditures were adjusted to reflect current obligations.
    - Operational expenditures, leases, and repairs were increased to reflect current utility costs, contracts, copier leases, and estimated repairs.
    - Professional consulting contracts were increased to reflect current contracts. Prior-year unrestricted/restricted carryovers and new funds are accounted for within this category and will be reallocated to other expenditure objects throughout the year.
    - Communication expenditures were increased to reflect current handheld devices, learning devices, postage, and cell phone stipends.

- Capital Outlay was revised to reflect current equipment and construction contracts spent with Redevelopment, PEG, and Fund 40 dollars.

- Indirect Cost expenditures were adjusted based on increased expenditures.

- Transfers of Pass-Thru revenues to LEAs were adjusted to reflect current-year allocations and prior-year carryovers; transfers out for excess property taxes are estimated at $5,326,454.

- Interfund transfers from General Fund 01 to other funds, totaling $1,654,894 are as follows:

Child Development Fund 12 for Child Care Planning	$ 7,500
Cafeteria Fund 13	$ 89,194
Postemployment Benefits Fund 20	$1,103,193
Capital Outlay Projects Fund 40 from RDA funds	$ 56,810
Capital Outlay Projects Fund 40-Future Projects	$ 400,000

Post Retiree Benefits Liability

The County Office of Education commissioned an actuarial study of post-retiree benefit liability for the fiscal year ending June 30, 2024. Based on the results of this study, SLOCOE continues to use a combination of "pay-as-you-go" and transfers from Fund 20 to finance the obligation.

Compensation Increases for Certificated, Classified and Management Employees

The First Interim report reflects step & column movement for staff and includes all negotiated salary settlements.

STRS On-Behalf Payments

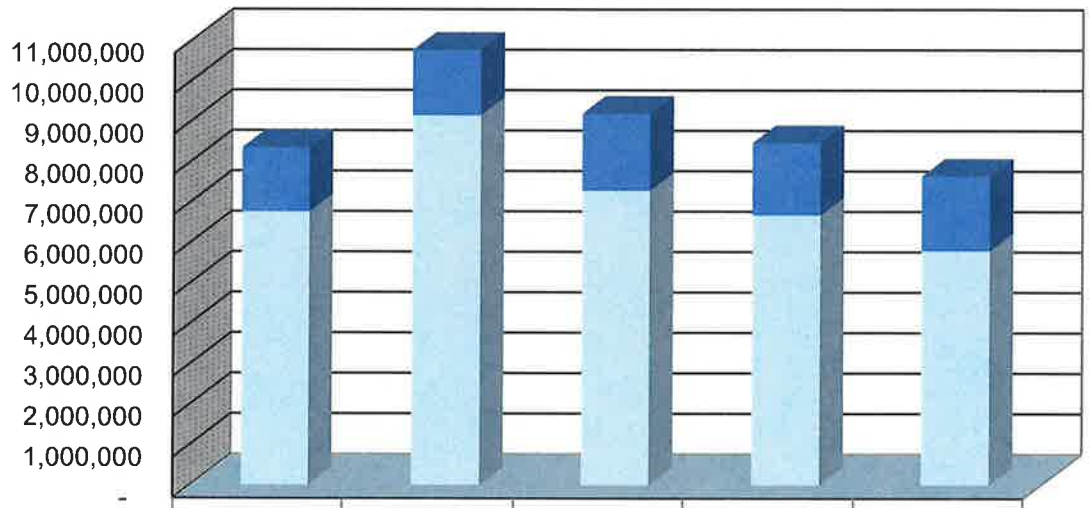
A journal entry to recognize the State's on-behalf pension contribution to California State Teachers Retirement (CalSTRS) is to debit pension contribution expenditures in proportion to SLOCOE's own pension contributions to CalSTRS. This activity is recorded in Resource Code 7690, and revenue equal expenditures.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

CASH FLOW

SLOCOE maintains a positive cash flow and is able to meet all LEA obligations in the current budget and two subsequent years.

RESERVE FOR ECONOMIC UNCERTAINTIES

The reserve for economic uncertainties will meet the State-required 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, is not 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.



	22-23	23-24	24-25	25-26	26-27
			Projected Ending Balance		
Reserved for Economic Uncertainties *Includes Fund 17 Reserves	1,581,564	1,616,971	1,904,171	1,787,919	1,847,690
Reserve Percent	4.20%	3.98%	4.17%	4.21%	4.31%
Assigned Reservations	6,760,409	9,149,823	7,287,267	6,682,050	5,797,635

ASSUMPTIONS UTILIZED FOR THE MULTI-YEAR PROJECTION

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 the Local Control Funding Formula (LCFF) and Consumer Price Index changes to expenditures. Countywide 2024-25 funding is based on districts' 2024-25 P2 ADA less 3.00%. Subsequent years ADA are projected at "No Growth" and will be updated in the future to reflect Districts' current "multi-year" ADA projections. SLOCOE's student programs are based on the 2024-25 P2 ADA, Actual funding will be based on the highest of either current year P3 ADA or an average of the prior three years. The 2024-25 First Interim Report certifies that SLOCOE can meet the state-required 3% Reserve for Economic Uncertainties for the current and two subsequent fiscal years, if expenditures and revenues are fully realized.

2024-25

- Funded COLA **1.07%**
- LCFF funding *(See Attachment A)*
- County-Wide ADA: 29,500
- Pupil-Driven ADA:
  - Community School 55.00
  - Court School 15.00
- 87.85% Supplemental Unduplicated Count for Community School *(Based on 2023-24 Certified Data)*
- Employee Salaries increased by Step, Column, and Longevity Movement
- STRS Employer Rate **19.10%**
- PERS Employer Rate **27.05%**
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of $816,785; State Aid for COE LCAP projected at $242,852; State Aid for Differentiated Assistance projected at $900,000.
- **2024-25** Current Year Excess Property Taxes estimated at **$5,326,454** are budgeted in object 7299

2025-26

- COLA **2.93%**
- LCFF funding *(See Attachment B)*
- County-Wide ADA: 29,500 (*No growth over 24-25)*
- Pupil-Driven ADA: *(No Growth)*
  - Community School 55.00
  - Court School 15.00
- 87.85% Supplemental Unduplicated Count for Community School
- Employee Salaries increased by Step, Column, and Longevity Movement
- STRS Employer Rate **19.10%**
- PERS Employer Rate **27.60%**
- Transfer Out to Child Development Fund 12 Interfund Transfer for Child Care Planning Council required grant match
- Increased interfund transfer to Cafeteria Fund 13 due to increased cafeteria expenditures
- Transfer Out to Fund 20 in the amount of $600,000 for future OPEB expenditures
- Transfer Out to Fund 40 in the amount of 400,000 for future Capital Outlay expenditures
- 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; State Aid for COE LCAP projected at $249,970; State Aid for Differentiated Assistance projected at $900,000

Other changes to revenues include:

- Decreased Federal Revenues to reflect 2024-25 carryover in Title 1, CSI, and other federal funding
- Increased State revenues by COLA
- Projected increases to revenues received for county-operated special education classes, and other interagency revenues based on current contracts and increased salary and statutory benefits expenses

Other expenditure projections include:

- Decreased one-time salaries and benefits for extra duty and overtime; reduced one-time staff recruitment and retention costs
- Increased materials/supplies (objects 4000-4999) and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of **2.86%**
- Decreased 2024-25 expenditures for one-time carry over in COE LCAP, Differentiated Assistance, Title 1, CSI, and other grants
- Decreased one-time expenditures related to COVID-19, ESSER and other funding sources
- Decreased one-time capital outlay and replacement equipment expenditures
- **2025-26** Current Year Excess Property Taxes estimated at **$5,056,178** is budgeted in object 7299

2026-27

- COLA **3.08%**
- LCFF funding (*See Attachment C)*
- County-Wide ADA: 29,500 (*No Growth over 25-26)*
- Pupil-Driven ADA: *(No Growth)*
  - Community School 55.00
  - Court School 15.00
- 87.85% Supplemental Unduplicated Count for Community School
- Employee Salaries increased by Step, Column, and Longevity Movement
- STRS Employer Rate **19.10%**
- PERS Employer Rate from **28.00%**
- Transfer Out to Child Development Fund 12 Interfund Transfer for Child Care Planning Council required grant match
- Cafeteria Fund 13 Interfund Transfer to offset cafeteria expenditures
- Transfer Out to Fund 20 in the amount of $500,000 for future OPEB expenditures
- Transfer Out to Fund 40 in the amount of $400,000 for future Capital Outlay expenditures
- 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; State Aid for COE LCAP projected at $257,670; State Aid for Differentiated Assistance projected at $900,000

Other changes to revenues include:

- Increased applicable State Revenues to reflect statutory COLA
- Projected increases to revenues received for county-operated special education classes, and other interagency revenues based on current contracts and increased salary and statutory benefits expenses

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 **2.81%**
- 2026-27 Current Year Excess Property Taxes estimated at **$4,760,185** is budgeted in object 7299

OTHER FUNDS OPERATED BY THE COE

Fund 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	2024-25 Budget Adoption	2024-25 1st Interim	Dollar Variance
Revenues:			
Federal Revenues	7,777,363	7,777,363	-
Other State Revenues	11,829,155	11,829,155	-
Other Local Revenues	-		-
Total Revenues	19,606,518	19,606,518	-
Expenditures:			
Other Outgo	19,606,518	19,606,518	-
Total Expenditures	19,606,518	19,606,518	-
Total, Net Fund Balance Increase/Decrease			**-**

Fund 12 – Child Development Fund

This fund supports the state preschool programs. The fund also includes two universal preschool programs supported by the San Luis Obispo First 5 Commission, and all funding for the child care planning council.

Fund 12	2024-25 Budget Adoption	2024-25 1st Interim	Dollar Variance
Revenues:			
Federal Revenues	287,482	495,850	208,368
Other State Revenues	1,977,352	2,182,953	205,601
Other Local Revenues	565,840	298,429	<267,411>
Transfers In/Sources	7,500	7,500	-
Total Revenues	2,838,174	2,984,731	146,557
Expenditures:			
Certificated Salaries	440,059	502,130	<62,071>
Classified Salaries	801,231	866,254	<65,023>
Employee Benefits	648,743	689,109	<40,366>
Books & Supplies	71,483	152,061	<80,578>
Operating/Services	1,083,259	2,310,254	<1,226,995>
Capital Outlay	-	-	-
Indirect	228,303	354,203	<125,900>
Total Expenditures	3,273,078	4,874,011	<1,600,933>
Total, Net Fund Balance Increase/Decrease			**<1,889,280>**

Form 13-Cafeteria Special Revenue Fund

This fund is used to account separately for federal, state, and local resources to operate the food service program (Education Code sections 38090 and 38093). The principal revenues in this fund are: Child Nutrition Programs (Federal), Child Nutrition Programs (State), Food Service Sales, Interest & all Other Local Revenue

The Cafeteria Special Revenue Fund (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 (Education Code sections 38091 and 38100).

Fund 13	2024-25 Budget Adoption	2024-25 1st Interim	Dollar Variance
Revenues:			
Federal Revenues	31,464	31,464	-
Other State Revenues	8,238	8,238	-
Other Local Revenues	-	<5>	<5>
Transfers In/Sources	92,575	89,194	<3,381>
Total Revenues	132,277	128,891	<3,386>
Expenditures:			
Certificated Salaries	12,800	12,800	-
Classified Salaries	28,356	29,557	<1,201>
Employee Benefits	20,250	18,395	1,855
Books & Supplies	61,000	62,182	<1,182>
Operating/Services	3,500	3,442	58
Indirect	6,371	3,697	2,674
Total Expenditures	132,277	130,073	2,204
Total, Net Fund Balance Increase/Decrease			<1,182>

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. The budget for this fund assumes that the forest reserve funding will remain flat for 2023-24.

Fund 16	2023-24 Budget Adoption	2023-24 1st Interim	Dollar Variance
Revenues:	-	-	
	-	-	-
Expenditures:	-	-	
	-	-	-
Total, Net Fund Balance Increase/Decrease			-

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 our office and the districts for data processing hardware. The fund also contains dollars for the employee health and welfare cap and supports the reserve for economic uncertainty.

Fund 17	2024-25 Budget Adoption	2024-25 1st Interim	Dollar Variance
Revenues:			
Other Local Revenues	10,000	10,000	-
Total Revenues	10,000	10,000	-
Expenditures:			
Other Outgo/Tranfers Out	-	-	-
Total Expenditures	-	-	-
Total, Net Fund Balance Increase/Decrease			-

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	2024-25 Budget Adoption	2024-25 1st Interim	Dollar Variance
Revenues:			
Other Local Revenues	50,000	50,000	-
Transfers In/Sources	600,000	1,103,193	503,193
Total Revenues	650,000	1,153,193	-
Expenditures:			
Transfers Out	-	-	-
Total Expenditures	-	-	-
Total, Net Fund Balance Increase/Decrease			**503,193**

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.

Fund 40	2024-25 Budget Adoption	2024-25 1st Interim	Dollar Variance
Revenues:			
Other Local Revenues	25,000	25,000	-
Transfers In/Sources	56,810	456,810	400,000
Total Revenues	81,810	481,810	400,000
Expenditures:			
Operating/Services	-	650,000	650,000
Capital Outlay	-	254,416	254,416
Transfers Out	-	-	-
Total Expenditures	-	904,416	904,416
Total, Net Fund Balance Increase/Decrease			**<504,416>**

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.

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
- Academic Achievement
- Student Engagement
- School Climate
- Course Access
- Student Outcomes
- Expelled Youth
- Foster Youth

SLOCOE's LCAP contains the following five 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 involvement
- Increase attendance and reduce chronic absenteeism

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:

- Continued implementation of Parent Square reaching 99.2% of all families
- Continued implementation and improvement of PBIS with state level recognition
- Increased graduation rate
- Increased attendance
- Increased English learner proficiency
- Increased number of students meeting standards in ELA and math
- 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 interim for your consideration.

Enter County Code :	40	**Countywide ADA :**	29,500.00
County Name :	**SAN LUIS OBISPO**	**Districts :**	10
			1.07%

NO GROWTH

2024-25 1st Interim

LCFF Grant Section FOR FISCAL YEAR 2024-25

County Operations Grant

ADA Section

ADA Ranges		Rate	Countywide ADA	Funding	Totals
0	30,000	$ 110.39	29,500.00	$ 3,256,505	
30,000	60,000	$ 96.96	-	$ -	
60,000	140,000	$ 83.51	-	$ -	
140,000	"+"	$ 70.07	-	$ -	
					$ 3,256,505

District Section

$ 350,882.00	10 districts	$	3,508,820

Base Section

$ 881,483.00		$	881,483
County Operations Grant Total		**$**	**7,646,808** [A]

Pupil Driven Grants -

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				
Base Grant	$ 16,570.79	55.00	$ 911,393	
Supplemental (35%)	$ 5,800.00			
Estimated ELL / FRM %	87.85%	48.32	$ 280,242	
Concentration	37.50%	20.63	$ 119,625	
BASE RATE GRANT AWARD (Community School)			**$ 200,000**	
				$ 1,511,260
Court School Grant				
Base Grant	$ 16,570.79	15.00	$ 248,562	
Supplemental (35%)	$ 5,800.00			
Estimated ELL / FRM %	100.00%	15.00	$ 87,000	
Concentration	50.00%	7.50	$ 43,500	
BASE RATE GRANT AWARD (Juvenile Court School)			**$ 200,000**	
				$ 579,062

Total Base	**$**	**1,159,955**
Total Supplemental	**$**	**367,242**
Total Concentration	**$**	**163,125**
Add-Ons	**$**	**400,000**

Pupil Driven Grants Total	**$ 2,090,322**	[B]
Subtotal Local Control Funding Formula Grant Target	**$ 9,737,130**	**[F] = [A + B + E]**

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		$ (5,326,454)	[L]
Guaranteed State Aid			
total categorical hold harmless	$ 816,785		
Less: ROP paid with taxes	$ -		
H-to-S Transportation	$ -		
TIIG	$ -		
Guaranteed Minimum State Aid		$ 816,785	[P]
Add-On to Guarantee Minimum State Aid		$ 816,785	[Q] = [P - O] or 0
Additional State Aid for COE Funded on LCFF Target			
Current Year Allowance	**$ 24,285.19** 10 districts	$ 242,852	
Current Year EC 2575.1 Minimum Allowance		$ 103,908	
Total State Aid EC 2575.1 (greater of line 65 or 66)		$ 242,852	
State Aid Pursuant to EC 2575.2-Differentiated Assistance		$ 900,000	
Total LCFF STATE AID		**$ 1,959,637**	
Estimated LCFF Funding		**$ 11,696,767**	[R] = [K + Q]

Enter County Code :	40	**Countywide ADA :**	29,500.00
County Name :	**SAN LUIS OBISPO**	**Districts :**	10
	2024-25 FIRST INTERIM		2.93%

-

NO GROWTH

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

County Operations Grant

ADA Section

ADA Ranges		Rate	Countywide ADA	Funding	Totals
0	30,000	$ 113.62	29,500.00	$ 3,351,790	
30,000	60,000	$ 99.80	-	$ -	
60,000	140,000	$ 85.96	-	$ -	
140,000	"+"	$ 72.12	-	$ -	
					$ 3,351,790

District Section

$361,163.00	10 districts	$ 3,611,630	

Base Section

$907,310.00	$ 907,310	
County Operations Grant Total	**$ 7,870,730**	[A]

Pupil Driven Grants -

Grant Type	Rate	Program ADA	Funding	Totals	
Community School Grant					
Base Grant	$ 17,056.00	55.00	$ 938,080		
Supplemental (35%)	$ 5,969.60				
Estimated ELL / FRM %	87.85%	48.32	$ 288,436		
Concentration	36.55%	20.10	$ 120,004		
BASE RATE GRANT AWARD (Community School)			$ 200,000	**$ 1,546,520**	
Total Base					**$ 1,193,920**
Total Supplemental					**$ 377,980**
Total Concentration					**$ 164,776**
Add-Ons					**$ 400,000**
Court School Grant					
Base Grant	$ 17,056.00	15.00	$ 255,840		
Supplemental (35%)	$ 5,969.60				
Estimated ELL / FRM %	100.00%	15.00	$ 89,544		
Concentration	50.00%	7.50	$ 44,772		
BASE RATE GRANT AWARD (Juvenile Court School)			$ 200,000	**$ 590,156**	
Pupil Driven Grants Total				**$ 2,136,676**	[B]
Subtotal Local Control Funding Formula Grant Target				**$ 10,007,406**	**[F] = [A + B + E]**

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		$ (5,056,178)	[L]
Guaranteed State Aid			
total categorical hold harmless	$ 816,785		
Less: ROP paid with taxes	$ -		
H-to-S Transportation	$ -		
TIIG	$ -		
Guaranteed Minimum State Aid		$ 816,785	[P]
Add-On to Guarantee Minimum State Aid		$ 816,785	[Q] = [P - O] or 0
Additional State Aid for COE Funded on LCFF Target			
Current Year Allowance	$ 24,997.00	10 districts	$ 249,970
Current Year EC 2575.1 Minimum Allowance			$ 102,808
Total State Aid EC 2575.1 (greater of line 65 or 66)			$ 249,970
State Aid Pursuant to EC 2575.2-Differentiated Assistance			$ 900,000
Total LCFF STATE AID			**$ 1,966,755**
Estimated LCFF Funding			**$ 11,974,161** [R] = [K + Q]

Enter County Code :	40	**Countywide ADA :**	29,500.00
County Name :	**SAN LUIS OBISPO**	**Districts :**	10
			3.08%

NO GROWTH

2024-25 FIRST INTERIM

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

County Operations Grant

ADA Section

ADA Ranges		Rate	Countywide ADA	Funding	Totals
0	30,000	$ 117.12	29,500.00	$ 3,455,040	
30,000	60,000	$ 102.87	-	$ -	
60,000	140,000	$ 88.61	-	$ -	
140,000	"+"	$ 74.34	-	$ -	
					$ 3,455,040

District Section

$372,287.00	10 districts	$	3,722,870

Base Section

$935,255.00		$	935,255
County Operations Grant Total		**$**	**8,113,165**

[A]

Pupil Driven Grants -

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				
Base Grant	$ 17,582.00	**55.00**	$ 967,010	
Supplemental (35%)	$ 6,153.70			
Estimated ELL / FRM %	**87.85%**	48.32	$ 297,331	
Concentration	36.55%	20.10	$ 123,705	
BASE RATE GRANT AWARD (Community School)			$ 200,000	**$ 1,588,046**
Court School Grant				
Base Grant	$ 17,582.00	**15.00**	$ 263,730	
Supplemental (35%)	$ 6,153.70			
Estimated ELL / FRM %	100.00%	15.00	$ 92,306	
Concentration	50.00%	7.50	$ 46,153	
BASE RATE GRANT AWARD (Juvenile Court School)			$ 200,000	$ 602,188
Pupil Driven Grants Total				**$ 2,190,234**
Subtotal Local Control Funding Formula Grant Target				**$ 10,303,399**

Total Base	**$ 967,010**
Total Supplemental	**$ 343,484**
Total Concentration	**$ 323,705**
Add-Ons	**$ 400,000**

[B]

[F] = [A + B + E]

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		$ (4,760,185)	[L]
Guaranteed State Aid			
total categorical hold harmless	$ 816,785		
Less: ROP paid with taxes	$ -		
H-to-S Transportation	$ -		
TIIG	$ -		
Guaranteed Minimum State Aid		$ 816,785	[P]
Add-On to Guarantee Minimum State Aid		$ 816,785	[Q] = [P - O] or 0
Additional State Aid for COE Funded on LCFF Target			
Current Year Allowance **$ 25,767.00**	10 districts	$ 257,670	
Current Year EC 2575.1 Minimum Allowance		$ 102,808	
Total State Aid EC 2575.1 (greater of line 65 or 66)		$ 257,670	
State Aid Pursuant to EC 2575.2-Differentiated Assistance		$ 900,000	
Total LCFF STATE AID		**$ 1,974,455**	
Estimated LCFF Funding		**$ 12,277,854**	[R] = [K + Q]

SSC School District and Charter School Financial Projection Dartboard
2024-25 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2024–25 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	**2023-24[1]**	**2024-25[2]**	**2025-26**	**2026-27**	**2027-28**
Department of Finance Statutory COLA	8.22%	1.07%	2.93%	3.08%	3.30%

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

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2027-28**
California CPI		3.46%	3.23%	2.86%	2.81%	2.85%
California Lottery	Unrestricted per ADA	$211	$191	$191	$191	$191
	Restricted per ADA	$102	$82	$82	$82	$82
Mandate Block Grant (District)[4]	Grades K-8 per ADA	$37.81	$38.21	$39.33	$40.54	$41.88
	Grades 9-12 per ADA	$72.84	$73.62	$75.78	$78.11	$80.69
Mandate Block Grant (Charter)[5]	Grades K-8 per ADA	$19.85	$20.06	$20.65	$21.29	$21.99
	Grades 9-12 per ADA	$55.17	$55.76	$57.39	$59.16	$61.11
Interest Rate for Ten-Year Treasuries		4.26%	3.89%	3.58%	3.60%	3.50%
CalSTRS Employer Rate[6]		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate[5]		26.68%	27.05%	27.60%	28.00%	29.20%
Unemployment Insurance Rate[7]		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage[8]		$16.00	$16.50	$17.00	$17.40	$17.80

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

[1]Applies to Adults in Correctional Facilities Program in the 2024-25 fiscal year

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

[3]Additional 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.

[4]Funding 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.

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

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

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

[8]Minimum wage rates are effective January 1 of the respective year.

© 2024 School Services of California Inc.

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards pursuant to Education Code sections 33129 and 42130.

Signed: _____ Date: _____
County Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the County Board of Education.

To the State Superintendent of Public Instruction:

This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: December 19, 2024 Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

_____ POSITIVE CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

_____ QUALIFIED CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

_____ NEGATIVE CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office will not meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Melissa Abbey Telephone: 805-782-7212

Title: Director, Fiscal Services E-mail: mabbey@slocoe.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected Funded ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since budget adoption.		X
2	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since budget adoption.		X
4a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
4b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current 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 since budget adoption by more than $20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	n/a	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the current fiscal 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	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the current 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
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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	16,376,781.00	16,376,781.00	6,772,460.33	17,039,343.00	662,562.00	4.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	385,871.00	385,871.00	71,237.18	516,688.18	130,817.18	33.9%
4) Other Local Revenue		8600-8799	3,125,138.00	3,125,138.00	427,185.59	3,256,138.53	131,000.53	4.2%
5) TOTAL, REVENUES			19,887,790.00	19,887,790.00	7,270,883.10	20,812,169.71		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,466,278.73	2,466,278.73	1,065,956.35	2,891,880.77	(425,602.04)	-17.3%
2) Classified Salaries		2000-2999	5,178,291.00	5,178,291.00	2,344,386.59	5,984,798.23	(806,507.23)	-15.6%
3) Employee Benefits		3000-3999	3,426,019.27	3,426,019.27	1,098,720.00	3,489,170.07	(63,150.80)	-1.8%
4) Books and Supplies		4000-4999	408,564.00	408,564.00	211,426.48	467,050.87	(58,486.87)	-14.3%
5) Services and Other Operating Expenditures		5000-5999	3,297,442.00	3,297,442.00	1,297,859.97	3,588,665.66	(291,223.66)	-8.8%
6) Capital Outlay		6000-6999	61,000.00	61,000.00	52,563.41	224,266.00	(163,266.00)	-267.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,928,108.00	4,928,108.00	0.00	5,326,454.00	(398,346.00)	-8.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,408,683.54)	(1,408,683.54)	(86,186.83)	(1,763,391.80)	354,708.26	-25.2%
9) TOTAL, EXPENDITURES			18,357,019.46	18,357,019.46	5,984,725.97	20,208,893.80		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,530,770.54	1,530,770.54	1,286,157.13	603,275.91		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	700,075.00	700,075.00	1,535,693.00	1,599,887.26	(899,812.26)	-128.5%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	(828,879.00)	(828,879.00)	(155,363.00)	(819,598.00)	9,281.00	-1.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,528,954.00)	(1,528,954.00)	(1,691,056.00)	(2,419,485.26)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,816.54	1,816.54	(404,898.87)	(1,816,209.35)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,678,198.19	10,678,198.19		10,678,198.19	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,678,198.19	10,678,198.19		10,678,198.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,678,198.19	10,678,198.19		10,678,198.19		
2) Ending Balance, June 30 (E + F1e)			10,680,014.73	10,680,014.73		8,861,988.84		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	30,550.00	30,550.00		30,550.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	9,154,974.34	9,154,974.34		7,287,267.40		
SEE LIST OF ASSIGNMENTS UNDER BOARD APPROVED BUDGET	0000	9780	*9,137,590.85*					
1100-UNRESTRICTED LOTTERY	1100	9780	*12,231.49*					
1400-EPA	1400	9780	*5,152.00*					
0006-BILLOUTS-DISTRICT CONTRACTS	0000	9780		*4,841.51*				
0013-LOCAL SOLUTIONS MINI GRANT	0000	9780		*78,059.99*				
0014-EMPLOYEE OF THE YEAR	0000	9780		*17,015.26*				
0015-EDUCATION INCENTIVES-COUNTYWIDE	0000	9780		*391,927.20*				
0240-COMMUNITY SCHOOL	0000	9780		*1,581,675.36*				
0241-JUVENILE COURT SCHOOL	0000	9780		*415,827.95*				
0244-ALT ED CTE DISCRETIONARY FUNDS	0000	9780		*3,443.66*				
0424-DATA PROCESSING-COUNTYWIDE	0000	9780		*80,524.11*				
0660-TUPE DISCRETIONARY FUNDS	0000	9780		*12,355.16*				
0704-SLOCOE EMPLOYEE EDUCATION INCENTIVES	0000	9780		*207,393.08*				
0822-TIP/CASC	0000	9780		*307,865.58*				
0830-COE LCAP OVERSIGHT	0000	9780		*223,511.10*				
0831-DIFFERENTIATED ASSISTANCE	0000	9780		*2,344,847.21*				
0101-ONE-TIME FUTURE BOARD ACTIONS	0000	9780		*1,355,104.29*				
COMPENSATED ABSENCES ENDING 06/30/24	0000	9780		*417,013.05*				
COUNTYWIDE EMERGENCY FISCAL OVERSIGHT	0000	9780		*100,000.00*				
FUTURE BOARD ACTIONS 2024-25	0000	9780		*500,000.00*				
ONE-TIME SOLAR EXPENDITURES	0000	9780		*100,000.00*				
STAFFING RESERVES DUE TO VACANT POSITIONS-	0000	9780		*200,000.00*				
TECHNOLOGY INFRASTRUCTURE UPGRADES	0000	9780		*100,000.00*				
INTERFUND TRANSFER FUND 40	0000	9780		*400,000.00*				
ADDITIONAL INTERFUND TRANSFER FUND 20	0000	9780		*275,000.00*				
0911-CA CL SCHOOL CREDENTIALING PROG	0000	9780		*21,186.34*				
1100-UNRESTRICTED LOTTERY	1100	9780		*12,231.49*				
1400-EPA	1400	9780		*5,152.00*				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
0006-BILLOUTS-DISTRICT CONTRACTS	0000	9780				4,023.27		
0013-LOCAL SOLUTIONS MINI GRANT	0000	9780				56,114.99		
0014-EMPLOYEE OF THE YEAR	0000	9780				3,465.26		
0015-EDUCATION INCENTIVES-COUNTYWIDE	0000	9780				740,915.79		
0240-COMMUNITY SCHOOL PROGRAM RESERVES	0000	9780				1,661,254.49		
0241-JUVENILE COURT SCHOOL PROGRAM RESERVES	0000	9780				339,827.87		
0244-ALT ED CTE DISCRETIONARY FUNDS	0000	9780				3,599.43		
0424-DATA PROCESSING-COUNTYWIDE	0000	9780				80,524.11		
0660-TUPE DISCRETIONARY FUNDS	0000	9780				6,355.16		
0704-SLOCOE EMPLOYEE EDUCATION INCENTIVES	0000	9780				217,006.08		
0822-TIP/CASC	0000	9780				377,957.58		
0830-COE LCAP OVERSIGHT	0000	9780				282,308.10		
0831-DIFFERENTIATED ASSISTANCE	0000	9780				1,766,324.21		
0911-CA CL SCH TCHR CREDENTIAL PROG	0000	9780				20,397.34		
COMPENSATED ABSENCES AS OF 06/30/24	0000	9780				417,013.05		
COUNTYWIDE EMERGENCY FISCAL OVERSIGHT	0000	9780				100,000.00		
FUTURE BOARD ACTIONS	0000	9780				500,000.00		
TECHNOLOGY INFRASTRUCTURE UPGRADES	0000	9780				100,000.00		
COMPLETION OF SOLAR PROJECT	0000	9780				100,000.00		
ADDITIONAL INTERFUND TRANSFER FUND 40	0000	9780				400,000.00		
BUSINESS DIVISION STAFFING RESERVES FOR FY 24-25	0000	9780				100,000.00		
1100-UNRESTRICTED LOTTERY	1100	9780				10,180.67		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,494,490.39	1,494,490.39		1,544,171.44		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,959,637.00	1,959,637.00	567,364.00	1,959,637.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	16,848.00	16,848.00	4,031.00	16,122.00	(726.00)	-4.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	139,239.00	139,239.00	0.00	138,597.00	(642.00)	-0.5%
Timber Yield Tax		8022	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	0.0%
County & District Taxes								
Secured Roll Taxes		8041	27,815,129.00	27,815,129.00	5,062,248.51	29,084,082.00	1,268,953.00	4.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unsecured Roll Taxes		8042	1,064,373.00	1,064,373.00	994,743.86	1,146,822.00	82,449.00	7.7%
Prior Years' Taxes		8043	(58,084.00)	(58,084.00)	16,474.10	(58,784.00)	(700.00)	1.2%
Supplemental Taxes		8044	727,387.00	727,387.00	127,598.86	750,213.00	22,826.00	3.1%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	419,580.00	419,580.00	0.00	433,473.00	13,893.00	3.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			32,084,109.00	32,084,109.00	6,772,460.33	33,470,162.00	1,386,053.00	4.3%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	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	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(15,707,328.00)	(15,707,328.00)	0.00	(16,430,819.00)	(723,491.00)	4.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			16,376,781.00	16,376,781.00	6,772,460.33	17,039,343.00	662,562.00	4.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	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	0.0%
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	12,470.00	12,470.00	(2,050.82)	12,949.18	479.18	3.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	328,401.00	328,401.00	73,288.00	458,739.00	130,338.00	39.7%
TOTAL, OTHER STATE REVENUE			385,871.00	385,871.00	71,237.18	516,688.18	130,817.18	33.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	410,532.00	410,532.00	1,650.47	410,532.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	162,261.35	200,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	148,897.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	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	0.0%
Interagency Services		8677	894,207.00	894,207.00	16,789.53	960,683.00	66,476.00	7.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,393,899.00	1,393,899.00	31,608.78	1,342,407.00	(51,492.00)	-3.7%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	226,500.00	226,500.00	65,978.46	342,516.53	116,016.53	51.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	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						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	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	0.0%
From JPAs	All Other	8793	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	0.0%
TOTAL, OTHER LOCAL REVENUE			3,125,138.00	3,125,138.00	427,185.59	3,256,138.53	131,000.53	4.2%
TOTAL, REVENUES			19,887,790.00	19,887,790.00	7,270,883.10	20,812,169.71	924,379.71	4.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	601,069.73	601,069.73	269,737.43	705,715.61	(104,645.88)	-17.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Certificated Pupil Support Salaries		1200	153,244.00	153,244.00	59,555.28	169,717.91	(16,473.91)	-10.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,646,121.00	1,646,121.00	668,162.90	1,880,667.58	(234,546.58)	-14.2%
Other Certificated Salaries		1900	65,844.00	65,844.00	68,500.74	135,779.67	(69,935.67)	-106.2%
TOTAL, CERTIFICATED SALARIES			2,466,278.73	2,466,278.73	1,065,956.35	2,891,880.77	(425,602.04)	-17.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	263,529.00	263,529.00	184,344.57	349,463.69	(85,934.69)	-32.6%
Classified Support Salaries		2200	433,263.00	433,263.00	204,540.70	509,284.40	(76,021.40)	-17.5%
Classified Supervisors' and Administrators' Salaries		2300	1,565,370.00	1,565,370.00	700,298.04	1,922,819.70	(357,449.70)	-22.8%
Clerical, Technical and Office Salaries		2400	2,588,688.00	2,588,688.00	1,073,030.23	2,818,039.89	(229,351.89)	-8.9%
Other Classified Salaries		2900	327,441.00	327,441.00	182,173.05	385,190.55	(57,749.55)	-17.6%
TOTAL, CLASSIFIED SALARIES			5,178,291.00	5,178,291.00	2,344,386.59	5,984,798.23	(806,507.23)	-15.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	508,727.10	508,727.10	134,381.83	436,665.15	72,061.95	14.2%
PERS		3201-3202	1,373,113.00	1,373,113.00	473,309.99	1,494,245.94	(121,132.94)	-8.8%
OASDI/Medicare/Alternative		3301-3302	111,319.50	111,319.50	48,953.07	137,760.95	(26,441.45)	-23.8%
Health and Welfare Benefits		3401-3402	1,056,023.53	1,056,023.53	196,928.13	1,015,093.53	40,930.00	3.9%
Unemployment Insurance		3501-3502	3,915.75	3,915.75	1,665.73	4,833.97	(918.22)	-23.4%
Workers' Compensation		3601-3602	222,378.01	222,378.01	96,601.90	251,325.15	(28,947.14)	-13.0%
OPEB, Allocated		3701-3702	150,542.38	150,542.38	146,879.35	149,245.38	1,297.00	0.9%
OPEB, Active Employees		3751-3752	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	0.0%
TOTAL, EMPLOYEE BENEFITS			3,426,019.27	3,426,019.27	1,098,720.00	3,489,170.07	(63,150.80)	-1.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	357,664.00	357,664.00	156,607.48	392,526.90	(34,862.90)	-9.7%
Noncapitalized Equipment		4400	50,900.00	50,900.00	54,819.00	74,523.97	(23,623.97)	-46.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			408,564.00	408,564.00	211,426.48	467,050.87	(58,486.87)	-14.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	190,663.00	190,663.00	48,097.89	218,340.00	(27,677.00)	-14.5%
Dues and Memberships		5300	99,949.00	99,949.00	63,895.81	100,004.00	(55.00)	-0.1%
Insurance		5400-5450	55,000.00	55,000.00	0.00	87,663.00	(32,663.00)	-59.4%
Operations and Housekeeping Services		5500	540,859.00	540,859.00	169,480.32	639,365.00	(98,506.00)	-18.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	438,510.00	438,510.00	212,082.62	454,973.00	(16,463.00)	-3.8%
Transfers of Direct Costs		5710	(188,965.00)	(188,965.00)	(41,817.99)	(199,999.00)	11,034.00	-5.8%
Transfers of Direct Costs - Interfund		5750	(21,693.00)	(21,693.00)	(13,666.99)	(26,463.34)	4,770.34	-22.0%
Professional/Consulting Services and Operating Expenditures		5800	2,087,844.00	2,087,844.00	832,382.01	2,186,070.00	(98,226.00)	-4.7%
Communications		5900	95,275.00	95,275.00	27,406.30	128,713.00	(33,438.00)	-35.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,297,442.00	3,297,442.00	1,297,859.97	3,588,665.66	(291,223.66)	-8.8%
CAPITAL OUTLAY								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	38,100.00	147,458.00	(147,458.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	61,000.00	61,000.00	14,463.41	76,808.00	(15,808.00)	-25.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	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	0.0%
TOTAL, CAPITAL OUTLAY			61,000.00	61,000.00	52,563.41	224,266.00	(163,266.00)	-267.6%
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	0.0%
State Special Schools		7130	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	0.0%
Payments to County Offices		7142	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	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	4,928,108.00	4,928,108.00	0.00	5,326,454.00	(398,346.00)	-8.1%
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,928,108.00	4,928,108.00	0.00	5,326,454.00	(398,346.00)	-8.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,174,009.54)	(1,174,009.54)	(57,488.08)	(1,405,491.77)	231,482.23	-19.7%
Transfers of Indirect Costs - Interfund		7350	(234,674.00)	(234,674.00)	(28,698.75)	(357,900.03)	123,226.03	-52.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,408,683.54)	(1,408,683.54)	(86,186.83)	(1,763,391.80)	354,708.26	-25.2%
TOTAL, EXPENDITURES			18,357,019.46	18,357,019.46	5,984,725.97	20,208,893.80	(1,851,874.34)	-10.1%
INTERFUND TRANSFERS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	7,500.00	7,500.00	7,500.00	7,500.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	92,575.00	92,575.00	25,000.00	89,194.26	3,380.74	3.7%
Other Authorized Interfund Transfers Out		7619	600,000.00	600,000.00	1,503,193.00	1,503,193.00	(903,193.00)	-150.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			700,075.00	700,075.00	1,535,693.00	1,599,887.26	(899,812.26)	-128.5%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(781,192.00)	(781,192.00)	(155,363.00)	(793,610.00)	(12,418.00)	1.6%
Contributions from Restricted Revenues		8990	(47,687.00)	(47,687.00)	0.00	(25,988.00)	21,699.00	-45.5%
(e) TOTAL, CONTRIBUTIONS			(828,879.00)	(828,879.00)	(155,363.00)	(819,598.00)	9,281.00	-1.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,528,954.00)	(1,528,954.00)	(1,691,056.00)	(2,419,485.26)	(890,531.26)	58.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	330,789.00	330,789.00	4,916.00	354,346.00	23,557.00	7.1%
2) Federal Revenue		8100-8299	3,668,041.20	3,668,041.20	799,733.53	4,166,068.07	498,026.87	13.6%
3) Other State Revenue		8300-8599	4,697,711.50	4,697,711.50	607,525.86	6,493,531.48	1,795,819.98	38.2%
4) Other Local Revenue		8600-8799	10,651,671.08	10,651,671.08	2,110,365.46	10,924,051.60	272,380.52	2.6%
5) TOTAL, REVENUES			19,348,212.78	19,348,212.78	3,522,540.85	21,937,997.15		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,667,020.12	4,667,020.12	1,733,115.67	5,279,428.68	(612,408.56)	-13.1%
2) Classified Salaries		2000-2999	3,141,512.40	3,141,512.40	978,520.93	3,559,280.12	(417,767.72)	-13.3%
3) Employee Benefits		3000-3999	3,950,710.02	3,950,710.02	843,629.54	4,310,702.72	(359,992.70)	-9.1%
4) Books and Supplies		4000-4999	435,869.00	435,869.00	105,659.41	505,492.64	(69,623.64)	-16.0%
5) Services and Other Operating Expenditures		5000-5999	2,809,846.50	2,809,846.50	860,283.75	6,201,591.51	(3,391,745.01)	-120.7%
6) Capital Outlay		6000-6999	1,840,222.00	1,840,222.00	53,935.54	2,052,698.04	(212,476.04)	-11.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	457,043.00	457,043.00	90,111.25	506,890.25	(49,847.25)	-10.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,174,009.54	1,174,009.54	57,488.08	1,405,491.77	(231,482.23)	-19.7%
9) TOTAL, EXPENDITURES			18,476,232.58	18,476,232.58	4,722,744.17	23,821,575.73		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			871,980.20	871,980.20	(1,200,203.32)	(1,883,578.58)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	56,810.00	56,810.00	56,810.00	56,810.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	828,879.00	828,879.00	155,363.00	819,598.00	(9,281.00)	-1.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			772,069.00	772,069.00	98,553.00	762,788.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,644,049.20	1,644,049.20	(1,101,650.32)	(1,120,790.58)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,977,765.49	10,977,765.49		10,977,765.49	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,977,765.49	10,977,765.49		10,977,765.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,977,765.49	10,977,765.49		10,977,765.49		
2) Ending Balance, June 30 (E + F1e)			12,621,814.69	12,621,814.69		9,856,974.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	12,643,985.67	12,643,985.67		9,856,975.33		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(22,170.98)	(22,170.98)		(.42)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	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		
Property Taxes Transfers		8097	330,789.00	330,789.00	4,916.00	354,346.00	23,557.00	7.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			330,789.00	330,789.00	4,916.00	354,346.00	23,557.00	7.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	55,493.00	55,493.00	37,692.57	57,869.00	2,376.00	4.3%
Special Education Discretionary Grants		8182	120,982.20	120,982.20	31,076.00	130,163.12	9,180.92	7.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	369,539.00	369,539.00	107,123.69	419,386.25	49,847.25	13.5%
Title I, Part A, Basic	3010	8290	247,511.00	247,511.00	106,808.12	260,769.16	13,258.16	5.4%
Title I, Part D, Local Delinquent Programs	3025	8290	183,044.00	183,044.00	79,547.34	278,740.34	95,696.34	52.3%
Title II, Part A, Supporting Effective Instruction	4035	8290	11,816.00	11,816.00	1,919.64	20,849.64	9,033.64	76.5%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	2,359,656.00	2,359,656.00	83,609.50	2,301,615.81	(58,040.19)	-2.5%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	320,000.00	320,000.00	351,956.67	696,674.75	376,674.75	117.7%
TOTAL, FEDERAL REVENUE			3,668,041.20	3,668,041.20	799,733.53	4,166,068.07	498,026.87	13.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	1,416,578.50	1,416,578.50	45,890.00	1,405,381.50	(11,197.00)	-0.8%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	661,695.00	661,695.00	192,980.00	661,695.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	(1,132.00)	(1,132.00)	(1,132.00)	New
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,820.00	1,820.00	(632.98)	9,367.02	7,547.02	414.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	87,504.00	87,504.00	0.00	87,504.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	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	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	29,454.00	29,454.00	108,091.14	31,816.98	2,362.98	8.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	410,114.00	410,114.00	0.00	83,884.57	(326,229.43)	-79.5%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,090,546.00	2,090,546.00	262,329.70	4,215,014.41	2,124,468.41	101.6%
TOTAL, OTHER STATE REVENUE			4,697,711.50	4,697,711.50	607,525.86	6,493,531.48	1,795,819.98	38.2%
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	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	600,000.00	600,000.00	0.00	577,000.00	(23,000.00)	-3.8%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	1,275.00	1,275.00	340.00	1,275.00	0.00	0.0%
Leases and Rentals		8650	152,500.00	152,500.00	75,398.28	152,500.00	0.00	0.0%
Interest		8660	35,000.00	35,000.00	18,586.07	35,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	4,497,345.08	4,497,345.08	1,898,149.77	4,724,949.44	227,604.36	5.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	236,114.00	236,114.00	55,569.98	303,901.42	67,787.42	28.7%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	272,918.00	272,918.00	15,569.36	279,088.74	6,170.74	2.3%
Tuition		8710	4,856,519.00	4,856,519.00	46,752.00	4,850,337.00	(6,182.00)	-0.1%
All Other Transfers In		8781-8783	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	0.0%
From County Offices	6500	8792	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	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From County Offices	6360	8792	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	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	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	0.0%
From JPAs	All Other	8793	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	0.0%
TOTAL, OTHER LOCAL REVENUE			10,651,671.08	10,651,671.08	2,110,365.46	10,924,051.60	272,380.52	2.6%
TOTAL, REVENUES			19,348,212.78	19,348,212.78	3,522,540.85	21,937,997.15	2,589,784.37	13.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,865,770.00	1,865,770.00	741,529.26	2,220,247.55	(354,477.55)	-19.0%
Certificated Pupil Support Salaries		1200	326,424.38	326,424.38	120,208.59	361,189.58	(34,765.20)	-10.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,751,586.00	1,751,586.00	599,945.72	1,730,732.46	20,853.54	1.2%
Other Certificated Salaries		1900	723,239.74	723,239.74	271,432.10	967,259.09	(244,019.35)	-33.7%
TOTAL, CERTIFICATED SALARIES			4,667,020.12	4,667,020.12	1,733,115.67	5,279,428.68	(612,408.56)	-13.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	577,311.00	577,311.00	184,701.03	605,888.00	(28,577.00)	-5.0%
Classified Support Salaries		2200	280,829.00	280,829.00	93,837.86	275,801.00	5,028.00	1.8%
Classified Supervisors' and Administrators' Salaries		2300	637,264.00	637,264.00	239,078.15	723,559.83	(86,295.83)	-13.5%
Clerical, Technical and Office Salaries		2400	433,980.00	433,980.00	141,093.95	503,826.96	(69,846.96)	-16.1%
Other Classified Salaries		2900	1,212,128.40	1,212,128.40	319,809.94	1,450,204.33	(238,075.93)	-19.6%
TOTAL, CLASSIFIED SALARIES			3,141,512.40	3,141,512.40	978,520.93	3,559,280.12	(417,767.72)	-13.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,507,697.71	1,507,697.71	267,338.20	1,596,246.88	(88,549.17)	-5.9%
PERS		3201-3202	814,034.20	814,034.20	242,891.81	908,027.08	(93,992.88)	-11.5%
OASDI/Medicare/Alternative		3301-3302	111,106.71	111,106.71	38,659.54	124,126.80	(13,020.09)	-11.7%
Health and Welfare Benefits		3401-3402	999,657.52	999,657.52	200,414.45	1,078,621.00	(78,963.48)	-7.9%
Unemployment Insurance		3501-3502	3,897.46	3,897.46	1,303.23	4,311.26	(413.80)	-10.6%
Workers' Compensation		3601-3602	228,627.42	228,627.42	76,308.99	252,959.45	(24,332.03)	-10.6%
OPEB, Allocated		3701-3702	285,689.00	285,689.00	16,713.32	346,410.25	(60,721.25)	-21.3%
OPEB, Active Employees		3751-3752	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	0.0%
TOTAL, EMPLOYEE BENEFITS			3,950,710.02	3,950,710.02	843,629.54	4,310,702.72	(359,992.70)	-9.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	97,179.00	97,179.00	11,304.14	59,089.00	38,090.00	39.2%
Books and Other Reference Materials		4200	900.00	900.00	12.32	912.00	(12.00)	-1.3%
Materials and Supplies		4300	307,290.00	307,290.00	75,298.41	377,015.64	(69,725.64)	-22.7%
Noncapitalized Equipment		4400	30,500.00	30,500.00	19,044.54	68,476.00	(37,976.00)	-124.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			435,869.00	435,869.00	105,659.41	505,492.64	(69,623.64)	-16.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,133,542.00	1,133,542.00	35,583.06	1,061,721.00	71,821.00	6.3%
Travel and Conferences		5200	217,077.00	217,077.00	84,230.67	285,913.73	(68,836.73)	-31.7%
Dues and Memberships		5300	31,125.00	31,125.00	13,735.20	31,418.17	(293.17)	-0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Insurance		5400-5450	2,800.00	2,800.00	0.00	1,970.00	830.00	29.6%
Operations and Housekeeping Services		5500	1,100.00	1,100.00	0.00	1,100.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	295,019.00	295,019.00	93,684.16	352,847.00	(57,828.00)	-19.6%
Transfers of Direct Costs		5710	188,965.00	188,965.00	41,817.99	199,999.00	(11,034.00)	-5.8%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	847,617.50	847,617.50	556,547.49	4,164,153.69	(3,316,536.19)	-391.3%
Communications		5900	92,601.00	92,601.00	34,685.18	102,468.92	(9,867.92)	-10.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,809,846.50	2,809,846.50	860,283.75	6,201,591.51	(3,391,745.01)	-120.7%
CAPITAL OUTLAY								
Land		6100	448,000.00	448,000.00	0.00	463,000.00	(15,000.00)	-3.3%
Land Improvements		6170	132,000.00	132,000.00	0.00	182,000.00	(50,000.00)	-37.9%
Buildings and Improvements of Buildings		6200	1,255,222.00	1,255,222.00	8,082.15	1,356,844.65	(101,622.65)	-8.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	5,000.00	5,000.00	5,153.39	10,153.39	(5,153.39)	-103.1%
Equipment Replacement		6500	0.00	0.00	40,700.00	40,700.00	(40,700.00)	New
Lease Assets		6600	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	0.0%
TOTAL, CAPITAL OUTLAY			1,840,222.00	1,840,222.00	53,935.54	2,052,698.04	(212,476.04)	-11.5%
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	0.0%
State Special Schools		7130	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	0.0%
Payments to County Offices		7142	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	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	457,043.00	457,043.00	90,111.25	506,890.25	(49,847.25)	-10.9%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			457,043.00	457,043.00	90,111.25	506,890.25	(49,847.25)	-10.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,174,009.54	1,174,009.54	57,488.08	1,405,491.77	(231,482.23)	-19.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,174,009.54	1,174,009.54	57,488.08	1,405,491.77	(231,482.23)	-19.7%
TOTAL, EXPENDITURES			18,476,232.58	18,476,232.58	4,722,744.17	23,821,575.73	(5,345,343.15)	-28.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	56,810.00	56,810.00	56,810.00	56,810.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			56,810.00	56,810.00	56,810.00	56,810.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	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	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	781,192.00	781,192.00	155,363.00	793,610.00	12,418.00	1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Restricted Revenues		8990	47,687.00	47,687.00	0.00	25,988.00	(21,699.00)	-45.5%
(e) TOTAL, CONTRIBUTIONS			828,879.00	828,879.00	155,363.00	819,598.00	(9,281.00)	-1.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			772,069.00	772,069.00	98,553.00	762,788.00	9,281.00	1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	16,707,570.00	16,707,570.00	6,777,376.33	17,393,689.00	686,119.00	4.1%
2) Federal Revenue		8100-8299	3,668,041.20	3,668,041.20	799,733.53	4,166,068.07	498,026.87	13.6%
3) Other State Revenue		8300-8599	5,083,582.50	5,083,582.50	678,763.04	7,010,219.66	1,926,637.16	37.9%
4) Other Local Revenue		8600-8799	13,776,809.08	13,776,809.08	2,537,551.05	14,180,190.13	403,381.05	2.9%
5) TOTAL, REVENUES			39,236,002.78	39,236,002.78	10,793,423.95	42,750,166.86		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,133,298.85	7,133,298.85	2,799,072.02	8,171,309.45	(1,038,010.60)	-14.6%
2) Classified Salaries		2000-2999	8,319,803.40	8,319,803.40	3,322,907.52	9,544,078.35	(1,224,274.95)	-14.7%
3) Employee Benefits		3000-3999	7,376,729.29	7,376,729.29	1,942,349.54	7,799,872.79	(423,143.50)	-5.7%
4) Books and Supplies		4000-4999	844,433.00	844,433.00	317,085.89	972,543.51	(128,110.51)	-15.2%
5) Services and Other Operating Expenditures		5000-5999	6,107,288.50	6,107,288.50	2,158,143.72	9,790,257.17	(3,682,968.67)	-60.3%
6) Capital Outlay		6000-6999	1,901,222.00	1,901,222.00	106,498.95	2,276,964.04	(375,742.04)	-19.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,385,151.00	5,385,151.00	90,111.25	5,833,344.25	(448,193.25)	-8.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(234,674.00)	(234,674.00)	(28,698.75)	(357,900.03)	123,226.03	-52.5%
9) TOTAL, EXPENDITURES			36,833,252.04	36,833,252.04	10,707,470.14	44,030,469.53		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,402,750.74	2,402,750.74	85,953.81	(1,280,302.67)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	756,885.00	756,885.00	1,592,503.00	1,656,697.26	(899,812.26)	-118.9%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(756,885.00)	(756,885.00)	(1,592,503.00)	(1,656,697.26)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,645,865.74	1,645,865.74	(1,506,549.19)	(2,936,999.93)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,655,963.68	21,655,963.68		21,655,963.68	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,655,963.68	21,655,963.68		21,655,963.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,655,963.68	21,655,963.68		21,655,963.68		
2) Ending Balance, June 30 (E + F1e)			23,301,829.42	23,301,829.42		18,718,963.75		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	30,550.00	30,550.00		30,550.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	12,643,985.67	12,643,985.67		9,856,975.33		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	9,154,974.34	9,154,974.34		7,287,267.40		
SEE LIST OF ASSIGNMENTS UNDER BOARD APPROVED BUDGET	0000	9780	*9,137,590.85*					
1100-UNRESTRICTED LOTTERY	1100	9780	*12,231.49*					
1400-EPA	1400	9780	*5,152.00*					
0006-BILLOUTS-DISTRICT CONTRACTS	0000	9780		*4,841.51*				
0013-LOCAL SOLUTIONS MINI GRANT	0000	9780		*78,059.99*				
0014-EMPLOYEE OF THE YEAR	0000	9780		*17,015.26*				
0015-EDUCATION INCENTIVES-COUNTYWIDE	0000	9780		*391,927.20*				
0240-COMMUNITY SCHOOL	0000	9780		*1,581,675.36*				
0241-JUVENILE COURT SCHOOL	0000	9780		*415,827.95*				
0244-ALT ED CTE DISCRETIONARY FUNDS	0000	9780		*3,443.66*				
0424-DATA PROCESSING-COUNTYWIDE	0000	9780		*80,524.11*				
0660-TUPE DISCRETIONARY FUNDS	0000	9780		*12,355.16*				
0704-SLOCOE EMPLOYEE EDUCATION INCENTIVES	0000	9780		*207,393.08*				
0822-TIP/CASC	0000	9780		*307,865.58*				
0830-COE LCAP OVERSIGHT	0000	9780		*223,511.10*				
0831-DIFFERENTIATED ASSISTANCE	0000	9780		*2,344,847.21*				
0101-ONE-TIME FUTURE BOARD ACTIONS	0000	9780		*1,355,104.29*				
COMPENSATED ABSENCES ENDING 06/30/24	0000	9780		*417,013.05*				
COUNTYWIDE EMERGENCY FISCAL OVERSIGHT	0000	9780		*100,000.00*				
FUTURE BOARD ACTIONS 2024-25	0000	9780		*500,000.00*				
ONE-TIME SOLAR EXPENDITURES	0000	9780		*100,000.00*				
STAFFING RESERVES DUE TO VACANT POSITIONS-	0000	9780		*200,000.00*				
TECHNOLOGY INFRASTRUCTURE UPGRADES	0000	9780		*100,000.00*				
INTERFUND TRANSFER FUND 40	0000	9780		*400,000.00*				
ADDITIONAL INTERFUND TRANSFER FUND 20	0000	9780		*275,000.00*				
0911-CA CL SCHOOL CREDENTIALING PROG	0000	9780		*21,186.34*				
1100-UNRESTRICTED LOTTERY	1100	9780		*12,231.49*				
1400-EPA	1400	9780		*5,152.00*				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
0006-BILLOUTS-DISTRICT CONTRACTS	0000	9780				4,023.27		
0013-LOCAL SOLUTIONS MINI GRANT	0000	9780				56,114.99		
0014-EMPLOYEE OF THE YEAR	0000	9780				3,465.26		
0015-EDUCATION INCENTIVES-COUNTYWIDE	0000	9780				740,915.79		
0240-COMMUNITY SCHOOL PROGRAM RESERVES	0000	9780				1,661,254.49		
0241-JUVENILE COURT SCHOOL PROGRAM RESERVES	0000	9780				339,827.87		
0244-ALT ED CTE DISCRETIONARY FUNDS	0000	9780				3,599.43		
0424-DATA PROCESSING-COUNTYWIDE	0000	9780				80,524.11		
0660-TUPE DISCRETIONARY FUNDS	0000	9780				6,355.16		
0704-SLOCOE EMPLOYEE EDUCATION INCENTIVES	0000	9780				217,006.08		
0822-TIP/CASC	0000	9780				377,957.58		
0830-COE LCAP OVERSIGHT	0000	9780				282,308.10		
0831-DIFFERENTIATED ASSISTANCE	0000	9780				1,766,324.21		
0911-CA CL SCH TCHR CREDENTIAL PROG	0000	9780				20,397.34		
COMPENSATED ABSENCES AS OF 06/30/24	0000	9780				417,013.05		
COUNTYWIDE EMERGENCY FISCAL OVERSIGHT	0000	9780				100,000.00		
FUTURE BOARD ACTIONS	0000	9780				500,000.00		
TECHNOLOGY INFRASTRUCTURE UPGRADES	0000	9780				100,000.00		
COMPLETION OF SOLAR PROJECT	0000	9780				100,000.00		
ADDITIONAL INTERFUND TRANSFER FUND 40	0000	9780				400,000.00		
BUSINESS DIVISION STAFFING RESERVES FOR FY 24-25	0000	9780				100,000.00		
1100-UNRESTRICTED LOTTERY	1100	9780				10,180.67		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,494,490.39	1,494,490.39		1,544,171.44		
Unassigned/Unappropriated Amount		9790	(22,170.98)	(22,170.98)		(.42)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,959,637.00	1,959,637.00	567,364.00	1,959,637.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	16,848.00	16,848.00	4,031.00	16,122.00	(726.00)	-4.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	139,239.00	139,239.00	0.00	138,597.00	(642.00)	-0.5%
Timber Yield Tax		8022	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	0.0%
County & District Taxes								
Secured Roll Taxes		8041	27,815,129.00	27,815,129.00	5,062,248.51	29,084,082.00	1,268,953.00	4.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unsecured Roll Taxes		8042	1,064,373.00	1,064,373.00	994,743.86	1,146,822.00	82,449.00	7.7%
Prior Years' Taxes		8043	(58,084.00)	(58,084.00)	16,474.10	(58,784.00)	(700.00)	1.2%
Supplemental Taxes		8044	727,387.00	727,387.00	127,598.86	750,213.00	22,826.00	3.1%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	419,580.00	419,580.00	0.00	433,473.00	13,893.00	3.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			32,084,109.00	32,084,109.00	6,772,460.33	33,470,162.00	1,386,053.00	4.3%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	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	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(15,376,539.00)	(15,376,539.00)	4,916.00	(16,076,473.00)	(699,934.00)	4.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			16,707,570.00	16,707,570.00	6,777,376.33	17,393,689.00	686,119.00	4.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	55,493.00	55,493.00	37,692.57	57,869.00	2,376.00	4.3%
Special Education Discretionary Grants		8182	120,982.20	120,982.20	31,076.00	130,163.12	9,180.92	7.6%
Child Nutrition Programs		8220	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	0.0%
Flood Control Funds		8270	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	0.0%
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	369,539.00	369,539.00	107,123.69	419,386.25	49,847.25	13.5%
Title I, Part A, Basic	3010	8290	247,511.00	247,511.00	106,808.12	260,769.16	13,258.16	5.4%
Title I, Part D, Local Delinquent Programs	3025	8290	183,044.00	183,044.00	79,547.34	278,740.34	95,696.34	52.3%
Title II, Part A, Supporting Effective Instruction	4035	8290	11,816.00	11,816.00	1,919.64	20,849.64	9,033.64	76.5%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	2,359,656.00	2,359,656.00	83,609.50	2,301,615.81	(58,040.19)	-2.5%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	320,000.00	320,000.00	351,956.67	696,674.75	376,674.75	117.7%
TOTAL, FEDERAL REVENUE			3,668,041.20	3,668,041.20	799,733.53	4,166,068.07	498,026.87	13.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	1,416,578.50	1,416,578.50	45,890.00	1,405,381.50	(11,197.00)	-0.8%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	661,695.00	661,695.00	192,980.00	661,695.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	(1,132.00)	(1,132.00)	(1,132.00)	New
Mandated Costs Reimbursements		8550	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	14,290.00	14,290.00	(2,683.80)	22,316.20	8,026.20	56.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	87,504.00	87,504.00	0.00	87,504.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	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	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	29,454.00	29,454.00	108,091.14	31,816.98	2,362.98	8.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	410,114.00	410,114.00	0.00	83,884.57	(326,229.43)	-79.5%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,418,947.00	2,418,947.00	335,617.70	4,673,753.41	2,254,806.41	93.2%
TOTAL, OTHER STATE REVENUE			5,083,582.50	5,083,582.50	678,763.04	7,010,219.66	1,926,637.16	37.9%
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	0.0%
Unsecured Roll		8616	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	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Supplemental Taxes		8618	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	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	600,000.00	600,000.00	0.00	577,000.00	(23,000.00)	-3.8%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	1,275.00	1,275.00	340.00	1,275.00	0.00	0.0%
Leases and Rentals		8650	563,032.00	563,032.00	77,048.75	563,032.00	0.00	0.0%
Interest		8660	235,000.00	235,000.00	180,847.42	235,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	148,897.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	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	0.0%
Interagency Services		8677	5,391,552.08	5,391,552.08	1,914,939.30	5,685,632.44	294,080.36	5.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,630,013.00	1,630,013.00	87,178.76	1,646,308.42	16,295.42	1.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	499,418.00	499,418.00	81,547.82	621,605.27	122,187.27	24.5%
Tuition		8710	4,856,519.00	4,856,519.00	46,752.00	4,850,337.00	(6,182.00)	-0.1%
All Other Transfers In		8781-8783	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	0.0%
From County Offices	6500	8792	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	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	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	0.0%
From JPAs	6360	8793	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,776,809.08	13,776,809.08	2,537,551.05	14,180,190.13	403,381.05	2.9%
TOTAL, REVENUES			39,236,002.78	39,236,002.78	10,793,423.95	42,750,166.86	3,514,164.08	9.0%
CERTIFICATED SALARIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Certificated Teachers' Salaries		1100	2,466,839.73	2,466,839.73	1,011,266.69	2,925,963.16	(459,123.43)	-18.6%
Certificated Pupil Support Salaries		1200	479,668.38	479,668.38	179,763.87	530,907.49	(51,239.11)	-10.7%
Certificated Supervisors' and Administrators' Salaries		1300	3,397,707.00	3,397,707.00	1,268,108.62	3,611,400.04	(213,693.04)	-6.3%
Other Certificated Salaries		1900	789,083.74	789,083.74	339,932.84	1,103,038.76	(313,955.02)	-39.8%
TOTAL, CERTIFICATED SALARIES			7,133,298.85	7,133,298.85	2,799,072.02	8,171,309.45	(1,038,010.60)	-14.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	840,840.00	840,840.00	369,045.60	955,351.69	(114,511.69)	-13.6%
Classified Support Salaries		2200	714,092.00	714,092.00	298,378.56	785,085.40	(70,993.40)	-9.9%
Classified Supervisors' and Administrators' Salaries		2300	2,202,634.00	2,202,634.00	939,376.19	2,646,379.53	(443,745.53)	-20.1%
Clerical, Technical and Office Salaries		2400	3,022,668.00	3,022,668.00	1,214,124.18	3,321,866.85	(299,198.85)	-9.9%
Other Classified Salaries		2900	1,539,569.40	1,539,569.40	501,982.99	1,835,394.88	(295,825.48)	-19.2%
TOTAL, CLASSIFIED SALARIES			8,319,803.40	8,319,803.40	3,322,907.52	9,544,078.35	(1,224,274.95)	-14.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,016,424.81	2,016,424.81	401,720.03	2,032,912.03	(16,487.22)	-0.8%
PERS		3201-3202	2,187,147.20	2,187,147.20	716,201.80	2,402,273.02	(215,125.82)	-9.8%
OASDI/Medicare/Alternative		3301-3302	222,426.21	222,426.21	87,612.61	261,887.75	(39,461.54)	-17.7%
Health and Welfare Benefits		3401-3402	2,055,681.05	2,055,681.05	397,342.58	2,093,714.53	(38,033.48)	-1.9%
Unemployment Insurance		3501-3502	7,813.21	7,813.21	2,968.96	9,145.23	(1,332.02)	-17.0%
Workers' Compensation		3601-3602	451,005.43	451,005.43	172,910.89	504,284.60	(53,279.17)	-11.8%
OPEB, Allocated		3701-3702	436,231.38	436,231.38	163,592.67	495,655.63	(59,424.25)	-13.6%
OPEB, Active Employees		3751-3752	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	0.0%
TOTAL, EMPLOYEE BENEFITS			7,376,729.29	7,376,729.29	1,942,349.54	7,799,872.79	(423,143.50)	-5.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	97,179.00	97,179.00	11,304.14	59,089.00	38,090.00	39.2%
Books and Other Reference Materials		4200	900.00	900.00	12.32	912.00	(12.00)	-1.3%
Materials and Supplies		4300	664,954.00	664,954.00	231,905.89	769,542.54	(104,588.54)	-15.7%
Noncapitalized Equipment		4400	81,400.00	81,400.00	73,863.54	142,999.97	(61,599.97)	-75.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			844,433.00	844,433.00	317,085.89	972,543.51	(128,110.51)	-15.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,133,542.00	1,133,542.00	35,583.06	1,061,721.00	71,821.00	6.3%
Travel and Conferences		5200	407,740.00	407,740.00	132,328.56	504,253.73	(96,513.73)	-23.7%
Dues and Memberships		5300	131,074.00	131,074.00	77,631.01	131,422.17	(348.17)	-0.3%
Insurance		5400-5450	57,800.00	57,800.00	0.00	89,633.00	(31,833.00)	-55.1%
Operations and Housekeeping Services		5500	541,959.00	541,959.00	169,480.32	640,465.00	(98,506.00)	-18.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	733,529.00	733,529.00	305,766.78	807,820.00	(74,291.00)	-10.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(21,693.00)	(21,693.00)	(13,666.99)	(26,463.34)	4,770.34	-22.0%
Professional/Consulting Services and Operating Expenditures		5800	2,935,461.50	2,935,461.50	1,388,929.50	6,350,223.69	(3,414,762.19)	-116.3%
Communications		5900	187,876.00	187,876.00	62,091.48	231,181.92	(43,305.92)	-23.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,107,288.50	6,107,288.50	2,158,143.72	9,790,257.17	(3,682,968.67)	-60.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	448,000.00	448,000.00	0.00	463,000.00	(15,000.00)	-3.3%
Land Improvements		6170	132,000.00	132,000.00	0.00	182,000.00	(50,000.00)	-37.9%
Buildings and Improvements of Buildings		6200	1,255,222.00	1,255,222.00	46,182.15	1,504,302.65	(249,080.65)	-19.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	66,000.00	66,000.00	19,616.80	86,961.39	(20,961.39)	-31.8%
Equipment Replacement		6500	0.00	0.00	40,700.00	40,700.00	(40,700.00)	New
Lease Assets		6600	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	0.0%
TOTAL, CAPITAL OUTLAY			1,901,222.00	1,901,222.00	106,498.95	2,276,964.04	(375,742.04)	-19.8%
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	0.0%
State Special Schools		7130	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	0.0%
Payments to County Offices		7142	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	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	457,043.00	457,043.00	90,111.25	506,890.25	(49,847.25)	-10.9%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	4,928,108.00	4,928,108.00	0.00	5,326,454.00	(398,346.00)	-8.1%
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,385,151.00	5,385,151.00	90,111.25	5,833,344.25	(448,193.25)	-8.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(234,674.00)	(234,674.00)	(28,698.75)	(357,900.03)	123,226.03	-52.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(234,674.00)	(234,674.00)	(28,698.75)	(357,900.03)	123,226.03	-52.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EXPENDITURES			36,833,252.04	36,833,252.04	10,707,470.14	44,030,469.53	(7,197,217.49)	-19.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	7,500.00	7,500.00	7,500.00	7,500.00	0.00	0.0%
To: Special Reserve Fund		7612	56,810.00	56,810.00	56,810.00	56,810.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	92,575.00	92,575.00	25,000.00	89,194.26	3,380.74	3.7%
Other Authorized Interfund Transfers Out		7619	600,000.00	600,000.00	1,503,193.00	1,503,193.00	(903,193.00)	-150.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			756,885.00	756,885.00	1,592,503.00	1,656,697.26	(899,812.26)	-118.9%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(756,885.00)	(756,885.00)	(1,592,503.00)	(1,656,697.26)	899,812.26	-118.9%

Resource	Description	2024-25 Projected Totals
5810	Other Restricted Federal	82,374.79
6018	Student Support and Enrichment Block Grant	141,942.34
6211	Literacy Coaches and Reading Specialists Grant Program	382,146.61
6266	Educator Effectiveness, FY 2021-22	106,645.00
6300	Lottery: Instructional Materials	14,810.43
6500	Special Education	977,961.97
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	7,082.32
6546	Mental Health-Related Services	35,499.20
6620	Reversing Opioid Overdoses	29,356.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	25,732.75
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	74,191.11
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	100,954.58
7033	Child Nutrition: School Food Best Practices Apportionment	51,769.31
7311	Classified School Employee Professional Development Block Grant	12,604.73
7339	Dual Enrollment Opportunities	199,562.03
7399	LCFF Equity Multiplier	258,242.00
7435	Learning Recovery Emergency Block Grant	62,130.08
7810	Other Restricted State	1,514,089.53
9010	Other Restricted Local	5,779,880.55
Total, Restricted Balance		9,856,975.33

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 interim certification.

CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**

STANDARD: Projected County Operations Grant average daily attendance (ADA) has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption. Projected funded ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption.

County Office ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the County Office's ADA Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise enter data into the first column for all fiscal years. If Form MYPI exists, County Operations Grant ADA will be extracted for the two subsequent years; otherwise enter this data. First Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

Program / Fiscal Year	Estimated Funded ADA Budget Adoption Budget (Form 01CS, Item 1B-2)	Estimated Funded ADA First Interim Projected Year Totals (Form AI) (Form MYPI)	Percent Change	Status
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2024-25)	63.00	70.00	11.1%	Not Met
1st Subsequent Year (2025-26)	63.00	70.00	11.1%	Not Met
2nd Subsequent Year (2026-27)	63.00	70.00	11.1%	Not Met
District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2024-25)	17.78	17.78	0.0%	Met
1st Subsequent Year (2025-26)	17.78	17.78	0.0%	Met
2nd Subsequent Year (2026-27)		17.78	New	Not Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2024-25)	28,611.63	29,500.00	3.1%	Not Met
1st Subsequent Year (2025-26)	28,611.63	29,500.00	3.1%	Not Met
2nd Subsequent Year (2026-27)	28,611.63	29,500.00	3.1%	Not Met
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)				
Current Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

1a. STANDARD NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

ADA is projected flat and will be adjusted to reflect the highest of current year or 3 year average

2. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue, for any of the current fiscal year or two subsequent fiscal years, has not changed by more than two percent since budget adoption.

County Office LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

LCFF Revenue
(Fund 01, Objects 8011, 8012, 8020-8089)

Fiscal Year	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2024-25)	32,084,109.00	33,470,162.00	4.3%	Not Met
1st Subsequent Year (2025-26)	31,491,227.00	33,477,260.00	6.3%	Not Met
2nd Subsequent Year (2026-27)	31,498,927.00	33,484,980.00	6.3%	Not Met

2B. 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 LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

LCFF revenues increased to reflect current projections for property taxes & increased ADA. Subsequent years are projected at flat ADA & property taxes

3. **CRITERION: Salaries and Benefits**

STANDARD: Projected total salaries and benefits for any of the current fiscal year or two subsequent fiscal years has not changed by more than five percent since budget adoption.

County Office Salaries and Benefits Standard Percentage Range: **-5.0% to +5.0%**

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted. If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; otherwise, enter this data.

	Salaries and Benefits			
	Budget Adoption (Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	First Interim Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Fiscal Year			Percent Change	Status
Current Year (2024-25)	22,829,831.54	25,515,260.59	11.8%	Not Met
1st Subsequent Year (2025-26)	23,966,922.25	25,420,158.80	6.1%	Not Met
2nd Subsequent Year (2026-27)	25,150,247.25	26,476,255.80	5.3%	Not Met

3B. Comparison of County Office Salaries and Benefits to the Standard

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

1a. STANDARD NOT MET - Projected salary and benefit costs have changed since budget adoption by more than the standard in any of the current fiscal year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

Current Year includes one-time retention bonus payments and increases to FTE's. Subsequent years reflect step and column, negotiated and anticipated increases to salary/benefits

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 current fiscal year or two subsequent fiscal years have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

County Office's Other Revenues and Expenditures Standard Percentage Range:	**-5.0% to +5.0%**
County Office's Other Revenues and Expenditures Explanation Percentage Range:	**-5.0% to +5.0%**

4A. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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	Budget Adoption Budget (Form 01CS, Item 4B)	First Interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2024-25)	3,668,041.20	4,166,068.07	13.6%	Yes
1st Subsequent Year (2025-26)	3,408,508.00	3,321,725.00	-2.5%	No
2nd Subsequent Year (2026-27)	3,491,621.00	3,321,725.00	-4.9%	No

Explanation: (required if Yes)
CURRENT YEAR REFLECTS PRIOR YEAR CARRY-OVER AMOUNTS, AS WELL AS CURRENT GRANT AWARDS & ALLOCATIONS

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2024-25)	5,083,582.50	7,010,219.66	37.9%	Yes
1st Subsequent Year (2025-26)	5,264,115.00	7,234,495.00	37.4%	Yes
2nd Subsequent Year (2026-27)	5,526,556.00	7,466,818.00	35.1%	Yes

Explanation: (required if Yes)
STATE REVENUES HAVE BEEN REVISED TO REFLECT PRIOR YEAR CARRY-OVER AND CURRENT GRANT AWARDS AND ALLOCATION

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2024-25)	13,776,809.08	14,180,190.13	2.9%	No
1st Subsequent Year (2025-26)	11,552,694.00	14,057,738.00	21.7%	Yes
2nd Subsequent Year (2026-27)	11,637,578.00	14,188,213.00	21.9%	Yes

Explanation: (required if Yes)
SUBSEQUENT YEARS HAVE BEEN INCREASED TO RELFECT ANTICIPATED DONATIONS, CONTRACTS, & MOU'S

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2024-25)	844,433.00	972,543.51	15.2%	Yes
1st Subsequent Year (2025-26)	835,690.00	980,739.00	17.4%	Yes
2nd Subsequent Year (2026-27)	852,960.00	1,017,388.00	19.3%	Yes

Explanation: (required if Yes)
BOOKS AND SUPPLIES HAVE BEEN REVISED TO REFLECT PRIOR YEAR CARRY-OVER, AND CURRENT YEAR EXPENDITURES

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2024-25)	6,107,288.50	9,790,257.17	60.3%	Yes
1st Subsequent Year (2025-26)	6,515,075.00	8,214,986.00	26.1%	Yes
2nd Subsequent Year (2026-27)	5,582,140.00	8,438,270.00	51.2%	Yes

Explanation: (required if Yes)
SERVICES AND OTHER OPERATING HAVE BEEN REVISED TO REFLECT PRIOR YEAR CARRY-OVER, CURRENT YEAR CONSULTING AGREEMENTS, TRAVEL, UTILITIES/REPAIRS

4B. Calculating the County Office's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2024-25)	22,528,432.78	25,356,477.86	12.6%	Not Met
1st Subsequent Year (2025-26)	20,225,317.00	24,613,958.00	21.7%	Not Met
2nd Subsequent Year (2026-27)	20,655,755.00	24,976,756.00	20.9%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2024-25)	6,951,721.50	10,762,800.68	54.8%	Not Met
1st Subsequent Year (2025-26)	7,350,765.00	9,195,725.00	25.1%	Not Met
2nd Subsequent Year (2026-27)	6,435,100.00	9,455,658.00	46.9%	Not Met

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

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

1a. STANDARD NOT MET - Projected total operating revenues have changed since budget adoption by more than the standard in one or more of the current 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 4A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 4A
if NOT met)

CURRENT YEAR REFLECTS PRIOR YEAR CARRY-OVER AMOUNTS, AS WELL AS CURRENT GRANT AWARDS & ALLOCATIONS

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

STATE REVENUES HAVE BEEN REVISED TO REFLECT PRIOR YEAR CARRY-OVER AND CURRENT GRANT AWARDS AND ALLOCATION

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

SUBSEQUENT YEARS HAVE BEEN INCREASED TO RELFECT ANTICIPATED DONATIONS, CONTRACTS, & MOU'S

1b. STANDARD NOT MET - Projected total operating expenditures have changed since budget adoption by more than the standard in one or more of the current 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 4A above and will also display in the explanation box below.

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

BOOKS AND SUPPLIES HAVE BEEN REVISED TO REFLECT PRIOR YEAR CARRY-OVER, AND CURRENT YEAR EXPENDITURES

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

SERVICES AND OTHER OPERATING HAVE BEEN REVISED TO REFLECT PRIOR YEAR CARRY-OVER, CURRENT YEAR CONSULTING AGREEMENTS, TRAVEL, UTILITIES/REPAIRS

5. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how 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: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

		Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	571,712.83	677,152.00	Met
2.	Budget Adoption Contribution (Information only) (Form 01CS, Criterion 5)		706,923.00	

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

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

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

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 reserves[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

[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.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	4.2%	4.2%	4.3%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	1.4%	1.4%	1.4%

6B. 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 MYPI 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; Current Year data are extracted.

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

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

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

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

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	19,606,518.00	19,606,518.00	19,606,518.00

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

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals: Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2024-25)	(1,816,209.35)	21,808,781.06	8.3%	Not Met
1st Subsequent Year (2025-26)	(721,470.00)	20,773,812.00	3.5%	Not Met
2nd Subsequent Year (2026-27)	(824,644.00)	20,975,622.00	3.9%	Not Met

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

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

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation: (required if NOT met)

UNRESTRICTED ASSIGNED FUND BALANCES HAVE BEEN SPENT DONE WITH ONE-TIME AND ON-GOING EXPENDITURES

7. **CRITERION: Fund and Cash Balances**

A. FUND BALANCE STANDARD: Projected county school service fund balances will be positive at the end of the current fiscal year and two subsequent fiscal years.

7A-1. Determining if the County Office's County School Service Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 01I, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2024-25)	18,718,983.75	Met
1st Subsequent Year (2025-26)	18,256,257.95	Met
2nd Subsequent Year (2026-27)	17,782,409.15	Met

7A-2. Comparison of the County Office's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected county school service fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

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

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2024-25)	39,671,342.14	Met

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses[2]:

Percentage Level[3]	County Office Total Expenditures and Other Financing Uses[3]
5% or $87,000 (greater of)	0 to $7,653,999
4% or $383,000 (greater of)	$7,654,000 to $19,138,999
3% or $766,000 (greater of)	$19,139,000 to $86,123,000
2% or $2,584,000 (greater of)	$86,123,001 and over

[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.

[3] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (EC Section 2574), rounded to the nearest thousand.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	45,687,166.79	42,477,470.80	42,859,111.80
County Office's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data are extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

		Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	45,687,166.79	42,477,470.80	42,859,111.80
2.	Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	45,687,166.79	42,477,470.80	42,859,111.80
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	1,370,615.00	1,274,324.12	1,285,773.35
6.	Reserve Standard - by Amount (From percentage level chart above)	766,000.00	766,000.00	766,000.00
7.	**County Office's Reserve Standard (Greater of Line A5 or Line A6)**	**1,370,615.00**	**1,274,324.12**	**1,285,773.35**

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

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)		Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2.	County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,544,171.44	1,427,918.84	1,487,689.84
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, 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 MYPI, Line E1d)	(.42)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	360,000.00	360,000.00	360,000.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	County Office's Available Reserve Amount (Lines B1 thru B7)	1,904,171.02	1,787,918.84	1,847,689.84
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	4.17%	4.21%	4.31%
	County Office's Reserve Standard (Section 8A, Line 7):	**1,370,615.00**	**1,274,324.12**	**1,285,773.35**
	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 - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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 have occurred since budget adoption that may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

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:

S3. Temporary Interfund Borrowings

1a. Does your county office have projected temporary borrowings between funds? (Refer to Education Code Section 42603)

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your county office have projected revenues for the current fiscal 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:

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 current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than $20,000 and more than five percent since budget adoption.

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 current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than $20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the county school service fund budget.

County Office's Contributions and Transfers Standard: -5.0% to 5.0% or -$20,000 to +$20,000

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2024-25)	(781,192.00)	(793,610.00)	1.6%	12,418.00	Met
1st Subsequent Year (2025-26)	(826,778.00)	(860,575.00)	4.1%	33,797.00	Met
2nd Subsequent Year (2026-27)	(861,523.00)	(903,600.00)	4.9%	42,077.00	Met
1b. Transfers In, County School Service Fund *					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2024-25)	756,885.00	1,656,697.26	118.9%	899,812.26	Not Met
1st Subsequent Year (2025-26)	759,333.00	1,103,630.00	45.3%	344,297.00	Not Met
2nd Subsequent Year (2026-27)	619,516.00	963,243.00	55.5%	343,727.00	Not Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the county school service fund operational budget? **No**

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

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

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

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

Explanation: (required if NOT met) N/A

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation: (required if NOT met) N/A

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

Explanation: (required if NOT met) ONE-TIME TRANSFERS OUT TO FUNDS 20 & 40 WERE INCREASED IN THE CURRENT YEAR

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the county school service fund operational budget.

Project Information: (required if YES) N/A

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the current year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

[1]Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

DATA ENTRY: If Budget Adoption (Form 01CS, Item S6A) data exist, long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

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

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? — n/a

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2024
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		based on staff funding sources		417,013

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

TOTAL:				417,013

Type of Commitment (continued):	Prior Year (2023-24) Annual Payment (P & I)	Current Year (2024-25) Annual Payment (P & I)	1st Subsequent Year (2025-26) Annual Payment (P & I)	2nd Subsequent Year (2026-27) 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 (2023-24)		**No**	**No**	**No**

S6B. Comparison of the 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 current and two subsequent fiscal years.

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

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

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

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

n/a

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation: (Required if Yes)	N/A

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1 a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4): No

b. If Yes to item 1a, have there been changes since budget adoption in OPEB liabilities? n/a

c. If Yes to item 1a, have there been changes since budget adoption in OPEB contributions? n/a

2 OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	8,418,873.00	7,872,298.00
b. OPEB plan(s) fiduciary net position (if applicable)		
c. Total/Net OPEB liability (Line 2a minus Line 2b)	8,418,873.00	7,872,298.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 23, 2023	Jun 30, 2024

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2024-25)	635,275.00	635,275.00
1st Subsequent Year (2025-26)	629,613.00	629,613.00
2nd Subsequent Year (2026-27)	620,984.00	620,984.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2024-25)	457,935.38	518,542.63
1st Subsequent Year (2025-26)	457,935.00	518,543.00
2nd Subsequent Year (2026-27)	457,935.00	518,543.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2024-25)	635,275.00	635,275.00
1st Subsequent Year (2025-26)	629,613.00	629,613.00
2nd Subsequent Year (2026-27)	620,984.00	620,984.00
d. Number of retirees receiving OPEB benefits		
Current Year (2024-25)	48.00	46.00
1st Subsequent Year (2025-26)	48.00	46.00
2nd Subsequent Year (2026-27)	48.00	46.00

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1 a. 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 S7A) (If No, skip items 1b-4): No

b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities? n/a

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions? n/a

2 Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3 Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2024-25)		
1st Subsequent Year (2025-26)		
2nd Subsequent Year (2026-27)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2024-25)		
1st Subsequent Year (2025-26)		
2nd Subsequent Year (2026-27)		

4 Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, 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, 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: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption? No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	36.4	30.1	30.1	30.1

1a. Have any salary and benefit negotiations been settled since budget adoption? Yes

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

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Aug 01, 2024

3. Period covered by the agreement: Begin Date: Jul 01, 2022 End Date: Jun 30, 2025

4. Salary settlement:

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement	353,296		
% change in salary schedule from prior year	3.0%		
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:

LCFF, GRANTS, FUND 12 & 13

Negotiations Not Settled

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
6. Amount included for any tentative salary schedule increases			

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are costs of H&W benefit changes included in the interim and MYPs?	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			

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year	3.0%	3.0%	3.0%

Certificated (Non-management) Attrition (layoffs and retirements)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption 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: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption? **No**

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	97.4	92.3	92.3	92.3

1a. Have any salary and benefit negotiations been settled since budget adoption? **Yes**

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

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled? **No**

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Jul 11, 2024

3. Period covered by the agreement: Begin Date: Jul 01, 2024 End Date: Jun 30, 2027

4. Salary settlement:

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year	3.0%		
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")	3.0%	2.0%	2.0%

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
6. Amount included for any tentative salary schedule increases			

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are costs of H&W benefit changes included in the interim and MYPs?	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 Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim? **No**

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year	3.0%	3.0%	3.0%

Classified (Non-management) Attrition (layoffs and retirements)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (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: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption? Yes

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	38.0	50.0	50.0	50.0

1a. Have any salary and benefit negotiations been settled since budget adoption? n/a

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

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are costs of H&W benefit changes included in the interim and MYPs?	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			

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year	3.0%	3.0%	3.0%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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 A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

A1.	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)	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 and current fiscal years?	No
A4.	Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?	No
A5.	Has the county office entered into a bargaining agreement where any of the current 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?	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 the CDE.)	No
A8.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

A6: LIFETIME HEALTH BENEFITS OFFERED AT LOWEST COST PLAN ARE PROVIDED AT NOT COST TO A SELECT GROUP OF RETIREES . A8: NEW CBO AS OF 07/01/24.

End of County Office First Interim Criteria and Standards Review

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,777,363.00	7,777,363.00	6,640,656.14	7,777,363.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,829,155.00	11,829,155.00	4,077,040.00	11,829,155.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	6,881.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			19,606,518.00	19,606,518.00	10,724,577.14	19,606,518.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	19,606,518.00	19,606,518.00	9,597,953.43	19,606,518.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,606,518.00	19,606,518.00	9,597,953.43	19,606,518.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	1,126,623.71	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1,126,623.71	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(5,907.14)	(5,907.14)		(5,907.14)	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(5,907.14)	(5,907.14)		(5,907.14)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(5,907.14)	(5,907.14)		(5,907.14)		
2) Ending Balance, June 30 (E + F1e)			(5,907.14)	(5,907.14)		(5,907.14)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	973.86	973.86		973.86		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(6,881.00)	(6,881.00)		(6,881.00)		
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	7,777,363.00	7,777,363.00	6,640,656.14	7,777,363.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,777,363.00	7,777,363.00	6,640,656.14	7,777,363.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	11,829,155.00	11,829,155.00	4,077,040.00	11,829,155.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,829,155.00	11,829,155.00	4,077,040.00	11,829,155.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	6,881.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	6,881.00	0.00	0.00	0.0%
TOTAL, REVENUES			19,606,518.00	19,606,518.00	10,724,577.14	19,606,518.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	7,777,363.00	7,777,363.00	6,529,128.56	7,777,363.00	0.00	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	11,829,155.00	11,829,155.00	3,068,824.87	11,829,155.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			19,606,518.00	19,606,518.00	9,597,953.43	19,606,518.00	0.00	0.0%
TOTAL, EXPENDITURES			19,606,518.00	19,606,518.00	9,597,953.43	19,606,518.00		

Resource	Description	2024-25 Projected Totals
3308	Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants	.05
6500	Special Education	973.81
Total, Restricted Balance		973.86

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	287,482.00	287,482.00	110,100.05	495,849.60	208,367.60	72.5%
3) Other State Revenue		8300-8599	1,977,352.00	1,977,352.00	1,106,640.20	2,182,952.60	205,600.60	10.4%
4) Other Local Revenue		8600-8799	565,840.00	565,840.00	63,872.83	298,428.82	(267,411.18)	-47.3%
5) TOTAL, REVENUES			2,830,674.00	2,830,674.00	1,280,613.08	2,977,231.02		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	440,059.00	440,059.00	148,003.81	502,130.00	(62,071.00)	-14.1%
2) Classified Salaries		2000-2999	801,231.00	801,231.00	254,391.90	866,253.78	(65,022.78)	-8.1%
3) Employee Benefits		3000-3999	648,743.00	648,743.00	167,410.89	689,108.56	(40,365.56)	-6.2%
4) Books and Supplies		4000-4999	71,483.00	71,483.00	52,254.74	152,061.46	(80,578.46)	-112.7%
5) Services and Other Operating Expenditures		5000-5999	1,083,259.00	1,083,259.00	336,837.82	2,310,253.96	(1,226,994.96)	-113.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	228,303.00	228,303.00	28,698.75	354,203.03	(125,900.03)	-55.1%
9) TOTAL, EXPENDITURES			3,273,078.00	3,273,078.00	987,597.91	4,874,010.79		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(442,404.00)	(442,404.00)	293,015.17	(1,896,779.77)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	7,500.00	7,500.00	7,500.00	7,500.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,500.00	7,500.00	7,500.00	7,500.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(434,904.00)	(434,904.00)	300,515.17	(1,889,279.77)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,598,294.76	3,598,294.76		3,598,294.76	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,598,294.76	3,598,294.76		3,598,294.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,598,294.76	3,598,294.76		3,598,294.76		
2) Ending Balance, June 30 (E + F1e)			3,163,390.76	3,163,390.76		1,709,014.99		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,845,840.90	2,845,840.90		1,391,465.13		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	317,549.86	317,549.86		317,549.86		
FUND 12 PROGRAM RESERVES	0000	9780		*317,549.86*				
FUND 12 PROGRAM RESERVES	0000	9780	*317,549.86*					
FUND 12 PROGRAM RESERVES	0000	9780				*317,549.86*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	29,226.00	29,226.00	0.00	30,389.00	1,163.00	4.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	258,256.00	258,256.00	110,100.05	465,460.60	207,204.60	80.2%
TOTAL, FEDERAL REVENUE			287,482.00	287,482.00	110,100.05	495,849.60	208,367.60	72.5%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	2,380.00	2,380.00	0.00	2,405.00	25.00	1.1%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,453,709.00	1,453,709.00	726,854.00	1,453,709.00	0.00	0.0%
All Other State Revenue	All Other	8590	521,263.00	521,263.00	379,786.20	726,838.60	205,575.60	39.4%
TOTAL, OTHER STATE REVENUE			1,977,352.00	1,977,352.00	1,106,640.20	2,182,952.60	205,600.60	10.4%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Interest		8660	50,000.00	50,000.00	23,541.33	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	16,997.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	436,557.00	436,557.00	22,500.00	143,310.82	(293,246.18)	-67.2%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	79,283.00	79,283.00	834.50	105,118.00	25,835.00	32.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			565,840.00	565,840.00	63,872.83	298,428.82	(267,411.18)	-47.3%
TOTAL, REVENUES			2,830,674.00	2,830,674.00	1,280,613.08	2,977,231.02		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	322,712.00	322,712.00	101,626.43	362,265.00	(39,553.00)	-12.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	94,034.00	94,034.00	38,254.37	116,098.00	(22,064.00)	-23.5%
Other Certificated Salaries		1900	23,313.00	23,313.00	8,123.01	23,767.00	(454.00)	-1.9%
TOTAL, CERTIFICATED SALARIES			440,059.00	440,059.00	148,003.81	502,130.00	(62,071.00)	-14.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	160,732.00	160,732.00	40,791.08	152,741.00	7,991.00	5.0%
Classified Support Salaries		2200	116,360.00	116,360.00	36,822.68	110,968.00	5,392.00	4.6%
Classified Supervisors' and Administrators' Salaries		2300	371,188.00	371,188.00	135,522.70	436,986.78	(65,798.78)	-17.7%
Clerical, Technical and Office Salaries		2400	152,951.00	152,951.00	41,255.44	165,558.00	(12,607.00)	-8.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			801,231.00	801,231.00	254,391.90	866,253.78	(65,022.78)	-8.1%
EMPLOYEE BENEFITS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
STRS		3101-3102	81,722.00	81,722.00	15,957.15	59,920.00	21,802.00	26.7%
PERS		3201-3202	230,360.00	230,360.00	81,179.73	289,354.93	(58,994.93)	-25.6%
OASDI/Medicare/Alternative		3301-3302	18,021.00	18,021.00	5,579.29	19,531.41	(1,510.41)	-8.4%
Health and Welfare Benefits		3401-3402	261,242.00	261,242.00	49,917.76	260,060.37	1,181.63	0.5%
Unemployment Insurance		3501-3502	624.00	624.00	188.80	643.00	(19.00)	-3.0%
Workers' Compensation		3601-3602	36,008.00	36,008.00	10,935.16	37,630.85	(1,622.85)	-4.5%
OPEB, Allocated		3701-3702	20,766.00	20,766.00	3,653.00	21,968.00	(1,202.00)	-5.8%
OPEB, Active Employees		3751-3752	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	0.0%
TOTAL, EMPLOYEE BENEFITS			648,743.00	648,743.00	167,410.89	689,108.56	(40,365.56)	-6.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	58,283.00	58,283.00	45,634.90	134,959.93	(76,676.93)	-131.6%
Noncapitalized Equipment		4400	0.00	0.00	3,901.99	3,901.53	(3,901.53)	New
Food		4700	13,200.00	13,200.00	2,717.85	13,200.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			71,483.00	71,483.00	52,254.74	152,061.46	(80,578.46)	-112.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	380,470.00	380,470.00	59,723.81	375,681.00	4,789.00	1.3%
Travel and Conferences		5200	37,760.00	37,760.00	9,312.17	64,508.00	(26,748.00)	-70.8%
Dues and Memberships		5300	5,600.00	5,600.00	613.00	5,825.00	(225.00)	-4.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	46,455.00	46,455.00	10,667.98	46,455.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,320.00	20,320.00	6,884.01	25,319.97	(4,999.97)	-24.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	21,693.00	21,693.00	13,763.50	26,521.00	(4,828.00)	-22.3%
Professional/Consulting Services and Operating Expenditures		5800	562,656.00	562,656.00	233,322.93	1,754,003.84	(1,191,347.84)	-211.7%
Communications		5900	8,305.00	8,305.00	2,550.42	11,940.15	(3,635.15)	-43.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,083,259.00	1,083,259.00	336,837.82	2,310,253.96	(1,226,994.96)	-113.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	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	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Indirect Costs - Interfund		7350	228,303.00	228,303.00	28,698.75	354,203.03	(125,900.03)	-55.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			228,303.00	228,303.00	28,698.75	354,203.03	(125,900.03)	-55.1%
TOTAL, EXPENDITURES			3,273,078.00	3,273,078.00	987,597.91	4,874,010.79		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	7,500.00	7,500.00	7,500.00	7,500.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,500.00	7,500.00	7,500.00	7,500.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			7,500.00	7,500.00	7,500.00	7,500.00		

Resource	Description	2024-25 Projected Totals
5066	Early Education: ARP California State Preschool Program - Rate Supplements	81,766.20
5810	Other Restricted Federal	59,878.41
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	195,371.44
6131	Early Education: Resource & Referral Reserve Account for Department of Social Services Programs	22,657.46
7810	Other Restricted State	458,444.82
9010	Other Restricted Local	573,346.80
Total, Restricted Balance		1,391,465.13

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	31,464.00	31,464.00	2,268.40	31,464.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,238.00	8,238.00	3,262.06	8,238.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	43.08	(4.92)	(4.92)	New
5) TOTAL, REVENUES			39,702.00	39,702.00	5,573.54	39,697.08		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	12,800.00	12,800.00	4,266.64	12,800.00	0.00	0.0%
2) Classified Salaries		2000-2999	28,356.00	28,356.00	8,499.62	29,557.00	(1,201.00)	-4.2%
3) Employee Benefits		3000-3999	20,250.00	20,250.00	4,821.81	18,395.00	1,855.00	9.2%
4) Books and Supplies		4000-4999	61,000.00	61,000.00	23,095.52	62,182.00	(1,182.00)	-1.9%
5) Services and Other Operating Expenditures		5000-5999	3,500.00	3,500.00	2,656.39	3,442.34	57.66	1.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,371.00	6,371.00	0.00	3,697.00	2,674.00	42.0%
9) TOTAL, EXPENDITURES			132,277.00	132,277.00	43,339.98	130,073.34		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(92,575.00)	(92,575.00)	(37,766.44)	(90,376.26)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	92,575.00	92,575.00	25,000.00	89,194.26	(3,380.74)	-3.7%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			92,575.00	92,575.00	25,000.00	89,194.26		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(12,766.44)	(1,182.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,879.82	7,879.82		7,879.82	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,879.82	7,879.82		7,879.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,879.82	7,879.82		7,879.82		
2) Ending Balance, June 30 (E + F1e)			7,879.82	7,879.82		6,697.82		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	7,927.82	7,927.82		6,745.82		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	(48.00)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
GASB 31	0000	9780		*(48.00)*				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(48.00)	0.00		(48.00)		
FEDERAL REVENUE								
Child Nutrition Programs		8220	31,464.00	31,464.00	2,268.40	31,464.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			31,464.00	31,464.00	2,268.40	31,464.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	8,238.00	8,238.00	3,262.06	8,238.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,238.00	8,238.00	3,262.06	8,238.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(4.92)	(4.92)	(4.92)	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	48.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	43.08	(4.92)	(4.92)	New
TOTAL, REVENUES			39,702.00	39,702.00	5,573.54	39,697.08		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	12,800.00	12,800.00	4,266.64	12,800.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			12,800.00	12,800.00	4,266.64	12,800.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	28,356.00	28,356.00	8,499.62	29,557.00	(1,201.00)	-4.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			28,356.00	28,356.00	8,499.62	29,557.00	(1,201.00)	-4.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,445.00	2,445.00	814.92	2,445.00	0.00	0.0%
PERS		3201-3202	8,081.00	8,081.00	2,249.81	7,946.00	135.00	1.7%
OASDI/Medicare/Alternative		3301-3302	597.00	597.00	180.85	609.00	(12.00)	-2.0%
Health and Welfare Benefits		3401-3402	6,976.00	6,976.00	1,039.93	5,239.00	1,737.00	24.9%
Unemployment Insurance		3501-3502	20.00	20.00	6.23	21.00	(1.00)	-5.0%
Workers' Compensation		3601-3602	1,193.00	1,193.00	361.72	1,216.00	(23.00)	-1.9%
OPEB, Allocated		3701-3702	938.00	938.00	168.35	919.00	19.00	2.0%
OPEB, Active Employees		3751-3752	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	0.0%
TOTAL, EMPLOYEE BENEFITS			20,250.00	20,250.00	4,821.81	18,395.00	1,855.00	9.2%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	9,000.00	9,000.00	4,011.44	9,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	52,000.00	52,000.00	19,084.08	53,182.00	(1,182.00)	-2.3%
TOTAL, BOOKS AND SUPPLIES			61,000.00	61,000.00	23,095.52	62,182.00	(1,182.00)	-1.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,000.00	1,000.00	287.90	1,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	(96.51)	(57.66)	57.66	New
Professional/Consulting Services and Operating Expenditures		5800	2,500.00	2,500.00	2,465.00	2,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,500.00	3,500.00	2,656.39	3,442.34	57.66	1.6%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	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	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	6,371.00	6,371.00	0.00	3,697.00	2,674.00	42.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,371.00	6,371.00	0.00	3,697.00	2,674.00	42.0%
TOTAL, EXPENDITURES			132,277.00	132,277.00	43,339.98	130,073.34		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	92,575.00	92,575.00	25,000.00	89,194.26	(3,380.74)	-3.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			92,575.00	92,575.00	25,000.00	89,194.26	(3,380.74)	-3.7%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			92,575.00	92,575.00	25,000.00	89,194.26		

Resource	Description	2024-25 Projected Totals
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	6,745.82
Total, Restricted Balance		6,745.82

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	.07	.07		.07	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			.07	.07		.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			.07	.07		.07		
2) Ending Balance, June 30 (E + F1e)			.07	.07		.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	.07	.07		.07		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FUND 16 FOREST RESERVES	0000	9780		.07				
FUND 16 FOREST RESERVES	0000	9780	.07					
FUND 16 FOREST RESERVES	0000	9780				.07		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
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	0.00	0.00	0.00	0.0%
To County Offices		7212	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	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2024-25 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	6,936.55	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	6,936.55	10,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,000.00	10,000.00	6,936.55	10,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,000.00	10,000.00	6,936.55	10,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	436,208.82	436,208.82		436,208.82	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			436,208.82	436,208.82		436,208.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			436,208.82	436,208.82		436,208.82		
2) Ending Balance, June 30 (E + F1e)			446,208.82	446,208.82		446,208.82		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	86,208.82	86,208.82		86,208.82		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
COUNTYWIDE DATA PROCESSING UPGRADES	0000	9780		*86,208.82*				
COUNTYWIDE DATA PROCESSING UPGRADES	0000	9780	*86,208.82*					
COUNTYWIDE DATA PROCESSING UPGRADES	0000	9780				*86,208.82*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	360,000.00	360,000.00		360,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	3,789.55	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	3,147.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	6,936.55	10,000.00	0.00	0.0%
TOTAL, REVENUES			10,000.00	10,000.00	6,936.55	10,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	50,000.00	41,196.85	50,000.00	0.00	0.0%
5) TOTAL, REVENUES			50,000.00	50,000.00	41,196.85	50,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50,000.00	50,000.00	41,196.85	50,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	600,000.00	600,000.00	1,103,193.00	1,103,193.00	503,193.00	83.9%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			600,000.00	600,000.00	1,103,193.00	1,103,193.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			650,000.00	650,000.00	1,144,389.85	1,153,193.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,544,543.25	2,544,543.25		2,544,543.25	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,544,543.25	2,544,543.25		2,544,543.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,544,543.25	2,544,543.25		2,544,543.25		
2) Ending Balance, June 30 (E + F1e)			3,194,543.25	3,194,543.25		3,697,736.25		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	3,194,543.25	3,194,543.25		3,697,736.25		
FUND 20 FUTURE OPEB EXPENDITURES	0000	9780		*3,194,543.25*				
FUND 20 FUTURE OPEB EXPENDITURES	0000	9780	*3,194,543.25*					
FUND 20 FUTURE OPEB EXPENDITURES	0000	9780				*3,697,736.25*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	50,000.00	50,000.00	22,940.85	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	18,256.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	50,000.00	41,196.85	50,000.00	0.00	0.0%
TOTAL, REVENUES			50,000.00	50,000.00	41,196.85	50,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	600,000.00	600,000.00	1,103,193.00	1,103,193.00	503,193.00	83.9%
(a) TOTAL, INTERFUND TRANSFERS IN			600,000.00	600,000.00	1,103,193.00	1,103,193.00	503,193.00	83.9%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + e)			600,000.00	600,000.00	1,103,193.00	1,103,193.00		

Resource	Description	2024-25 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	25,000.00	7,288.90	25,000.00	0.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	7,288.90	25,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	650,000.00	(650,000.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	266,029.78	254,416.00	(254,416.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	266,029.78	904,416.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,000.00	25,000.00	(258,740.88)	(879,416.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	56,810.00	56,810.00	456,810.00	456,810.00	400,000.00	704.1%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			56,810.00	56,810.00	456,810.00	456,810.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			81,810.00	81,810.00	198,069.12	(422,606.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	460,837.89	460,837.89		460,837.89	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			460,837.89	460,837.89		460,837.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			460,837.89	460,837.89		460,837.89		
2) Ending Balance, June 30 (E + F1e)			542,647.89	542,647.89		38,231.89		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	542,647.89	542,647.89		38,231.89		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FUND 40 CAPITAL OUTLAY EXPENDITURES	0000	9780		*542,647.89*				
FUND 40 CAPITAL OUTLAY EXPENDITURES	0000	9780	*542,647.89*					
FUND 40 CAPITAL OUTLAY EXPENDITURES	0000	9780				*38,231.89*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	3,476.90	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	3,812.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	25,000.00	7,288.90	25,000.00	0.00	0.0%
TOTAL, REVENUES			25,000.00	25,000.00	7,288.90	25,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	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	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	650,000.00	(650,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	650,000.00	(650,000.00)	New
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	(1,626.51)	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	267,656.29	254,416.00	(254,416.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	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	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	266,029.78	254,416.00	(254,416.00)	New
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	0.00	0.00	0.00	0.0%
To County Offices		7212	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	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	266,029.78	904,416.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	56,810.00	56,810.00	56,810.00	New
Other Authorized Interfund Transfers In		8919	56,810.00	56,810.00	400,000.00	400,000.00	343,190.00	604.1%
(a) TOTAL, INTERFUND TRANSFERS IN			56,810.00	56,810.00	456,810.00	456,810.00	400,000.00	704.1%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			56,810.00	56,810.00	456,810.00	456,810.00		

Resource	Description	2024-25 Projected Totals
Total, Restricted Balance		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps	15.00	15.00	19.09	15.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	48.00	48.00	59.65	55.00	7.00	15.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	63.00	63.00	78.74	70.00	7.00	11.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	16.75	16.75	16.75	16.75	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year	1.03	1.03	1.03	1.03	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	17.78	17.78	17.78	17.78	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	80.78	80.78	96.52	87.78	7.00	9.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA	28,611.63	28,611.63	30,409.02	29,500.00	888.37	3.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			20,786,160.00	18,222,884.00	19,609,904.00	16,610,732.00	15,468,229.00	14,523,332.33	28,976,442.66	25,492,654.99
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		104,938.00	101,315.00	186,398.00	178,744.00	176,367.33	180,397.83	176,367.33	176,367.33
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	15,747,201.50	0.00	0.00
Miscellaneous Funds	8080-8099		4,916.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		357,011.00	151,942.00	152,273.00	127,380.00	669,240.00	648,373.00	(733.00)	466,576.00
Other State Revenue	8300-8599		70,834.00	76,606.00	124,678.00	322,975.00	85,615.00	143,924.00	371,672.00	45,898.00
Other Local Revenue	8600-8799		2,914.00	242,377.00	1,020,331.00	951,796.00	294,092.00	576,855.00	343,997.00	141,739.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			540,613.00	572,240.00	1,483,680.00	1,580,895.00	1,225,314.33	17,296,751.33	891,303.33	830,580.33
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		396,255.00	940,579.00	612,121.00	652,878.00	652,878.00	66,781.00	1,273,608.00	644,430.00
Classified Salaries	2000-2999		568,772.00	1,053,524.00	693,944.00	704,350.00	766,969.00	753,193.00	782,889.00	783,355.00
Employee Benefits	3000-3999		274,160.00	423,313.00	628,733.00	612,603.00	727,535.00	303,514.00	578,904.00	641,321.00
Books and Supplies	4000-4999		14,285.00	105,838.00	93,962.00	71,475.00	89,165.00	82,266.00	83,791.00	16,682.00
Services	5000-5999		232,475.00	313,440.00	789,974.00	656,036.00	628,794.00	650,432.00	1,052,301.00	648,330.00
Capital Outlay	6000-6999		0.00	23,551.00	44,848.00	38,100.00	19,175.00	72,412.00	95,015.00	359,539.00
Other Outgo	7000-7499		0.00	0.00	(27,481.00)	106,588.00	(313,191.00)	147,835.00	110,774.00	156,419.00
Interfund Transfers Out	7600-7629		0.00	0.00	1,625,000.00	(32,497.00)	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,485,947.00	2,860,245.00	4,461,101.00	2,809,533.00	2,571,325.00	2,076,433.00	3,977,282.00	3,250,076.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		(3,133,970.00)	6,343,530.00	1,687,717.00	898,976.00	401,114.00	(767,208.00)	(397,809.00)	128,898.00
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	(3,133,970.00)	6,343,530.00	1,687,717.00	898,976.00	401,114.00	(767,208.00)	(397,809.00)	128,898.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		(1,516,028.00)	2,668,505.00	1,709,468.00	812,841.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	(1,516,028.00)	2,668,505.00	1,709,468.00	812,841.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(1,617,942.00)	3,675,025.00	(21,751.00)	86,135.00	401,114.00	(767,208.00)	(397,809.00)	128,898.00
E. NET INCREASE/DECREASE (B - C + D)			(2,563,276.00)	1,387,020.00	(2,999,172.00)	(1,142,503.00)	(944,896.67)	14,453,110.33	(3,483,787.67)	(2,290,597.67)
F. ENDING CASH (A + E)			18,222,884.00	19,609,904.00	16,610,732.00	15,468,229.00	14,523,332.33	28,976,442.66	25,492,654.99	23,202,057.32
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		23,202,057.32	20,866,794.15	44,174,024.98	46,761,134.31				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	180,397.83	176,367.33	176,367.33	180,397.83	(18,666.14)		1,975,759.00	1,975,759.00
Property Taxes	8020-8079	0.00	15,747,201.50	0.00	0.00			31,494,403.00	31,494,403.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	(16,081,389.00)		(16,076,473.00)	(16,076,473.00)
Federal Revenue	8100-8299	110,724.00	1,544,582.00	1,993,169.00	1,544,582.00	(3,599,050.93)		4,166,068.07	4,166,068.07
Other State Revenue	8300-8599	92,622.00	1,328,582.00	1,130,698.00	1,328,582.00	1,887,533.66		7,010,219.66	7,010,219.66
Other Local Revenue	8600-8799	367,421.00	2,646,924.00	1,955,983.00	2,646,924.00	2,988,837.13		14,180,190.13	14,180,190.13
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00				0.00	0.00
TOTAL RECEIPTS		751,164.83	21,443,656.83	5,256,217.33	5,700,485.83	(14,822,735.28)	0.00	42,750,166.86	42,750,166.86
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	729,616.00	674,004.00	649,090.00	843,511.00	35,558.45		8,171,309.45	8,171,309.45
Classified Salaries	2000-2999	780,335.00	801,479.00	774,433.00	338,507.00	742,328.35		9,544,078.35	9,544,078.35
Employee Benefits	3000-3999	649,520.00	556,141.00	597,911.00	1,780,582.00	25,635.79		7,799,872.79	7,799,872.79
Books and Supplies	4000-4999	40,991.00	122,518.00	43,052.00	210,351.00	(1,832.49)		972,543.51	972,543.51
Services	5000-5999	557,014.00	623,058.00	650,839.00	2,667,904.00	319,660.17		9,790,257.17	9,790,257.17
Capital Outlay	6000-6999	30,342.00	(106,742.00)	75,169.00	1,510,612.00	114,943.04		2,276,964.04	2,276,964.04
Other Outgo	7000-7499	(66,007.00)	(3,658.00)	(40,170.00)	5,438,811.00	(34,475.78)		5,475,444.22	5,475,444.22
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	64,194.26		1,656,697.26	1,656,697.26
All Other Financing Uses	7630-7699	0.00	0.00	0.00				0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		2,721,811.00	2,666,800.00	2,750,324.00	12,790,278.00	1,266,011.79	0.00	45,687,166.79	45,687,166.79
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	(364,617.00)	4,530,374.00	81,216.00	0.00			9,408,221.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(364,617.00)	4,530,374.00	81,216.00	0.00	0.00	0.00	9,408,221.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00			3,674,786.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	3,674,786.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(364,617.00)	4,530,374.00	81,216.00	0.00	0.00	0.00	5,733,435.00	
E. NET INCREASE/DECREASE (B - C + D)		(2,335,263.17)	23,307,230.83	2,587,109.33	(7,089,792.17)	(16,088,747.07)	0.00	2,796,435.07	(2,936,999.93)
F. ENDING CASH (A + E)		20,866,794.15	44,174,024.98	46,761,134.31	39,671,342.14				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								23,582,595.07	

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	45,687,166.79
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,154,357.49
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	358,258.48
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,232,116.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	5,413,958.00
5. Interfund Transfers Out	All	9300	7600-7629	1,656,697.26
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	894,435.42
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	4,850,337.00
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)				15,405,802.16
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	90,376.26
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)				26,217,383.40

Section II - Expenditures Per ADA	2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*	70.00
B. Expenditures per ADA (Line I.E divided by Line II.A)	374,534.05

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	20,633,880.91	259,121.95
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)	20,633,880.91	259,121.95
B. Required effort (Line A.2 times 90%)	18,570,492.82	233,209.76
C. Current year expenditures (Line I.E and Line II.B)	26,217,383.40	374,534.05
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
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.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		29,500.00	0.00%	29,500.00	0.00%	29,500.00
(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	17,039,343.00	.04%	17,046,461.00	.05%	17,054,161.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	516,688.18	2.86%	531,448.00	3.57%	550,417.00
4. Other Local Revenues	8600-8799	3,256,138.53	2.42%	3,335,008.00	3.45%	3,450,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(819,598.00)	5.00%	(860,575.00)	5.00%	(903,600.00)
6. Total (Sum lines A1 thru A5c)		19,992,571.71	.30%	20,052,342.00	.49%	20,150,978.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,891,880.77		2,814,578.77
b. Step & Column Adjustment				78,150.00		80,495.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(155,452.00)		43,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,891,880.77	(2.67%)	2,814,578.77	4.39%	2,938,073.77
2. Classified Salaries						
a. Base Salaries				5,984,798.23		5,630,484.23
b. Step & Column Adjustment				151,311.00		155,850.00
c. Cost-of-Living Adjustment				67,832.00		69,188.00
d. Other Adjustments				(573,457.00)		33,705.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,984,798.23	(5.92%)	5,630,484.23	4.60%	5,889,227.23
3. Employee Benefits	3000-3999	3,489,170.07	3.78%	3,620,892.00	4.53%	3,784,943.00
4. Books and Supplies	4000-4999	467,050.87	2.86%	480,410.00	4.70%	503,000.00
5. Services and Other Operating Expenditures	5000-5999	3,588,665.66	.39%	3,602,630.00	1.87%	3,669,950.00
6. Capital Outlay	6000-6999	224,266.00	(44.26%)	125,000.00	0.00%	125,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,326,454.00	(5.07%)	5,056,178.00	(5.85%)	4,760,185.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,763,391.80)	(5.86%)	(1,659,991.00)	(.12%)	(1,658,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,599,887.26	(31.02%)	1,103,630.00	(12.72%)	963,243.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		21,808,781.06	(4.75%)	20,773,812.00	.97%	20,975,622.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,816,209.35)		(721,470.00)		(824,644.00)
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, line F1e)		10,678,198.19		8,861,988.84		8,140,518.84
2. Ending Fund Balance (Sum lines C and D1)		8,861,988.84		8,140,518.84		7,315,874.84
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	30,550.00		30,550.00		30,550.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
d. Assigned	9780	7,287,267.40		6,682,050.00		5,797,635.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,544,171.44		1,427,918.84		1,487,689.84
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,861,988.84		8,140,518.84		7,315,874.84
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,544,171.44		1,427,918.84		1,487,689.84
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
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				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,904,171.44		1,787,918.84		1,847,689.84

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.

reduced one time -197,555-CL &2%

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, 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	354,346.00	0.00%	354,346.00	0.00%	354,346.00
2. Federal Revenues	8100-8299	4,166,068.07	(20.27%)	3,321,725.00	0.00%	3,321,725.00
3. Other State Revenues	8300-8599	6,493,531.48	3.23%	6,703,047.00	3.18%	6,916,401.00
4. Other Local Revenues	8600-8799	10,924,051.60	(1.84%)	10,722,730.00	.14%	10,738,213.00
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	819,598.00	5.00%	860,575.00	5.00%	903,600.00
6. Total (Sum lines A1 thru A5c)		22,757,595.15	(3.49%)	21,962,423.00	1.24%	22,234,285.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,279,428.68		5,258,003.68
b. Step & Column Adjustment				129,711.00		133,605.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(151,136.00)		88,205.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,279,428.68	(.41%)	5,258,003.68	4.22%	5,479,813.68
2. Classified Salaries						
a. Base Salaries				3,559,280.12		3,689,656.12
b. Step & Column Adjustment				78,225.00		80,572.00
c. Cost-of-Living Adjustment				34,668.00		35,365.00
d. Other Adjustments				17,483.00		17,832.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,559,280.12	3.66%	3,689,656.12	3.63%	3,823,425.12
3. Employee Benefits	3000-3999	4,310,702.72	2.22%	4,406,544.00	3.50%	4,560,773.00
4. Books and Supplies	4000-4999	505,492.64	(1.02%)	500,329.00	2.81%	514,388.00
5. Services and Other Operating Expenditures	5000-5999	6,201,591.51	(25.63%)	4,612,356.00	3.38%	4,768,320.00
6. Capital Outlay	6000-6999	2,052,698.04	(26.93%)	1,500,000.00	(33.33%)	1,000,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	506,890.25	(17.78%)	416,779.00	0.00%	416,779.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,405,491.77	(6.08%)	1,319,991.00	0.00%	1,319,991.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	56,810.00	(100.00%)	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		23,878,385.73	(9.11%)	21,703,658.80	.83%	21,883,489.80
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,120,790.58)		258,764.20		350,795.20
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		10,977,765.49		9,856,974.91		10,115,739.11
2. Ending Fund Balance (Sum lines C and D1)		9,856,974.91		10,115,739.11		10,466,534.31
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	9,856,975.33		10,115,739.11		10,466,534.31
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(.42)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,856,974.91		10,115,739.11		10,466,534.31
E. AVAILABLE RESERVES						
1.County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
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.

Reduced REstricted Certificated Salaries in 25-26 for one-time retention costs. Increased for assumed 2% COLA

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		29,500.00	0.00%	29,500.00	0.00%	29,500.00
(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	17,393,689.00	.04%	17,400,807.00	.04%	17,408,507.00
2. Federal Revenues	8100-8299	4,166,068.07	(20.27%)	3,321,725.00	0.00%	3,321,725.00
3. Other State Revenues	8300-8599	7,010,219.66	3.20%	7,234,495.00	3.21%	7,466,818.00
4. Other Local Revenues	8600-8799	14,180,190.13	(.86%)	14,057,738.00	.93%	14,188,213.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		42,750,166.86	(1.72%)	42,014,765.00	.88%	42,385,263.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,171,309.45		8,072,582.45
b. Step & Column Adjustment				207,861.00		214,100.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(306,588.00)		131,205.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,171,309.45	(1.21%)	8,072,582.45	4.28%	8,417,887.45
2. Classified Salaries						
a. Base Salaries				9,544,078.35		9,320,140.35
b. Step & Column Adjustment				229,536.00		236,422.00
c. Cost-of-Living Adjustment				102,500.00		104,553.00
d. Other Adjustments				(555,974.00)		51,537.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,544,078.35	(2.35%)	9,320,140.35	4.21%	9,712,652.35
3. Employee Benefits	3000-3999	7,799,872.79	2.92%	8,027,436.00	3.96%	8,345,716.00
4. Books and Supplies	4000-4999	972,543.51	.84%	980,739.00	3.74%	1,017,388.00
5. Services and Other Operating Expenditures	5000-5999	9,790,257.17	(16.09%)	8,214,986.00	2.72%	8,438,270.00
6. Capital Outlay	6000-6999	2,276,964.04	(28.63%)	1,625,000.00	(30.77%)	1,125,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,833,344.25	(6.18%)	5,472,957.00	(5.41%)	5,176,964.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(357,900.03)	(5.00%)	(340,000.00)	(.59%)	(338,009.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,656,697.26	(33.38%)	1,103,630.00	(12.72%)	963,243.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		45,687,166.79	(7.03%)	42,477,470.80	.90%	42,859,111.80
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,936,999.93)		(462,705.80)		(473,848.80)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		21,655,963.68		18,718,963.75		18,256,257.95
2. Ending Fund Balance (Sum lines C and D1)		18,718,963.75		18,256,257.95		17,782,409.15
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	30,550.00		30,550.00		30,550.00
b. Restricted	9740	9,856,975.33		10,115,739.11		10,466,534.31
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
d. Assigned	9780	7,287,267.40		6,682,050.00		5,797,635.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,544,171.44		1,427,918.84		1,487,689.84
2. Unassigned/Unappropriated	9790	(.42)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		18,718,963.75		18,256,257.95		17,782,409.15
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,544,171.44		1,427,918.84		1,487,689.84
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z	(.42)		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 E1 thru E2c)		1,904,171.02		1,787,918.84		1,847,689.84
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.17%		4.21%		4.31%
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):						
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):						
AJ						
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)		19,606,518.00		19,606,518.00		19,606,518.00
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d						
(Line B11, plus line F1b2 if line F1a is No)		45,687,166.79		42,477,470.80		42,859,111.80
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		45,687,166.79		42,477,470.80		42,859,111.80
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)		45,687,166.79		42,477,470.80		42,859,111.80
d. Reserve Standard Percentage Level						
(Refer to Form 01CSI, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,370,615.00		1,274,324.12		1,285,773.35
f. Reserve Standard - By Amount						
(Refer to Form 01CSI, Criterion 8 for calculation details)		766,000.00		766,000.00		766,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,370,615.00		1,274,324.12		1,285,773.35
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		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AJ	San Luis Obispo County	

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
01I COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(26,463.34)	0.00	(357,900.03)				
Other Sources/Uses Detail					0.00	1,656,697.26		
Fund Reconciliation								
08I 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								
09I 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								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	26,521.00	0.00	354,203.03	0.00				
Other Sources/Uses Detail					7,500.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(57.66)	3,697.00	0.00				
Other Sources/Uses Detail					89,194.26	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16I FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					1,103,193.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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				
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					456,810.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								

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				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	26,521.00	(26,521.00)	357,900.03	(357,900.03)	1,656,697.26	1,656,697.26		

First Interim
Projected Totals 2024-25
Technical Review Checks
Phase - All
Display - All Technical Checks

San Luis Obispo County Office of Education **San Luis Obispo County**

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

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

IMPORT CHECKS

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

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

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

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

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

FUND	RESOURCE	NEG. EFB
10	0000	($6,881.00)
Explanation: Due to GASB 31 entry		
Total of negative resource balances for Fund 10		($6,881.00)
13	0000	($48.00)
Explanation: Due to GASB 31 entry		
Total of negative resource balances for Fund 13		($48.00)

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

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

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

FUND	RESOURCE	FUNCTION	VALUE
01	0000	8700	($64,233.00)
Explanation: This is the offset for object 5724 to balance object code			
01	5630	2100	($1,058.98)
Explanation: This will be corrected at 2nd interim once GAN is received			

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

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

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

INTERFD-INDIRECT-FN - (**Warning**) - 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 - (**Warning**) - 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**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	3213	6200	($1,005.35)
Explanation: correction to prior year expenses due to CDE disallowed projects			
01	5630	5800	($118,094.76)
Explanation: This will be corrected at 2nd interim once GAN is received			
01	6500	8677	($9,477.00)
Explanation: Revenues will be offset by CTE funds			
01	7029	8520	($1,132.00)
Explanation: Current Liability to send unspent funds back			
01	9010	2100	($66.00)
Explanation: Prior Year correction			
10	0000	9790	($6,881.00)
Explanation: Due to GASB 31 entry			
12	9010	5800	($207,971.60)
Explanation: Will be corrected at 2nd Interim			
13	0000	9790	($48.00)
Explanation: Due to GASB 31 entry			

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	7029	($1,132.00)

Explanation: Current Liability to send unspent funds back

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/Unapprorpriated 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 01CSI) 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 01CSI) 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 AI) must be provided. **Passed**

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

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

CHK-EXTRACTED-DATA-SOURCE - (**Warning**) - All forms that extract data from a prior reporting period use the same source extraction submission **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 01CSI) has been provided. **Passed**

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

INTERIM-CERT-PROVIDE - (**Fatal**) - Interim Certification (Form CI) has not been provided. **Exception**

MYP-PROVIDE - (**Warning**) - A Multiyear Projection Worksheet must be provided with your Interim. (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**

MYPIO-PROVIDE - (**Warning**) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

First Interim
Actuals to Date 2024-25
Technical Review Checks
Phase - All
Display - All Technical Checks

San Luis Obispo County Office of Education **San Luis Obispo County**

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

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

IMPORT CHECKS

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

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

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

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

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

CHK-EXTRACTED-DATA-SOURCE - (**Warning**) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

First Interim
Board Approved Operating Budget 2024-25
Technical Review Checks
Phase - All
Display - All Technical Checks

San Luis Obispo County Office of Education **San Luis Obispo County**

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

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

IMPORT CHECKS

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

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

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

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

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (**Warning**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) are not positive individually by resource, by fund. **Exception**

FUND	RESOURCE	OBJECT	VALUE
13	0000	9780	($48.00)

Explanation: WILL REVIEW AT 2ND INTERIM

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

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

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

FUND	RESOURCE	NEG. EFB
01	6333	($22,170.98)
Explanation: Will be corrected at 1st Interim		
Total of negative resource balances for Fund 01		($22,170.98)
10	0000	($6,881.00)
Explanation: Will be corrected at 1st Interim		
Total of negative resource balances for Fund 10		($6,881.00)
13	0000	($48.00)
Explanation: Will be corrected at 1st Interim		
Total of negative resource balances for Fund 13		($48.00)

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

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

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

FUND	RESOURCE	FUNCTION	VALUE
01	0000	8700	($64,233.00)

Explanation: Will be corrected at 1st Interim

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

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

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

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

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

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

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

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

LOTTERY-CONTRIB - (**Warning**) - 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**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	6333	9790	($22,170.98)
Explanation: Will be corrected at 1st Interim			
01	9010	5800	($642,882.00)
Explanation: Will be corrected at 1st Interim			
10	0000	9790	($6,881.00)
Explanation: Will be corrected 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**) - 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/Unapprorpriated 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**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (**Fatal**) - Data have been changed that may affect other forms. To ensure their accuracy, the form(s) in the left column must be opened and saved before an official export can occur. (Note: During the interim periods, open and save Form 01CSI and Form CI, in this order, after all other forms. See Attachment F of the SACS Software User Guide for additional information on clearing form dependencies. Also, although not a required report, to help ensure its accuracy the SEMAI report is included in this check.) **Exception**

FORM	DEPENDENT ON FORM/GL
01I	01GL

CHK-EXTRACTED-DATA-SOURCE - (**Warning**) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

First Interim
Original Budget 2024-25
Technical Review Checks
Phase - All
Display - All Technical Checks

San Luis Obispo County Office of Education **San Luis Obispo County**

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

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

IMPORT CHECKS

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

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

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

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

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

FUND	RESOURCE	NEG. EFB
01	6333	($22,170.98)
Explanation: Will be corrected at 1st Interim		
Total of negative resource balances for Fund 01		($22,170.98)
10	0000	($6,881.00)
Explanation: Will be corrected at 1st Interim		
Total of negative resource balances for Fund 10		($6,881.00)
13	0000	($48.00)
Explanation: Will be corrected at 1st Interim		
Total of negative resource balances for Fund 13		($48.00)

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

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

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

FUND	RESOURCE	FUNCTION	VALUE
01	0000	8700	($64,233.00)
Explanation: Will be corrected at 1st Interim			

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

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

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

INTERFD-INDIRECT-FN - (**Warning**) - 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 - (**Warning**) - 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**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	6333	9790	($22,170.98)
Explanation: Will be corrected at 1st Interim			
01	9010	5800	($642,882.00)
Explanation: Will be corrected at 1st Interim			
10	0000	9790	($6,881.00)
Explanation: Will be corrected at 1st Interim			
13	0000	9790	($48.00)
Explanation: Will be corrected 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**) - 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/Unapprorpriated 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**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (**Fatal**) - Data have been changed that may affect other forms. To ensure their accuracy, the form(s) in the left column must be opened and saved before an official export can occur. (Note: During the interim periods, open and save Form 01CSI and Form CI, in this order, after all other forms. See Attachment F of the SACS Software User Guide for additional information on clearing form dependencies. Also, although not a required report, to help ensure its accuracy the SEMAI report is included in this check.) **Exception**

FORM	DEPENDENT ON FORM/GL
01I	01GL

CHK-EXTRACTED-DATA-SOURCE - (**Warning**) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**