

June 1, 2023

TO: County Board of Education

FROM: Dr. Susan Salcido

SUBJECT: **PROPOSED BUDGET**

The proposed budget is presented to the County Board of Education for adoption. A clear separation is made between unrestricted and restricted monies. Uses for the latter are strictly limited. Also separate is the budget for the Child Development Program. Consistent with the Standardized Account Code Structure (SACS), the Child Development Program is required to operate in a fund separate from the General Fund.

The data in this document reflects the most current financial information available. It is recognized that changes will occur that require adjustments to the adopted budget during the fiscal year.

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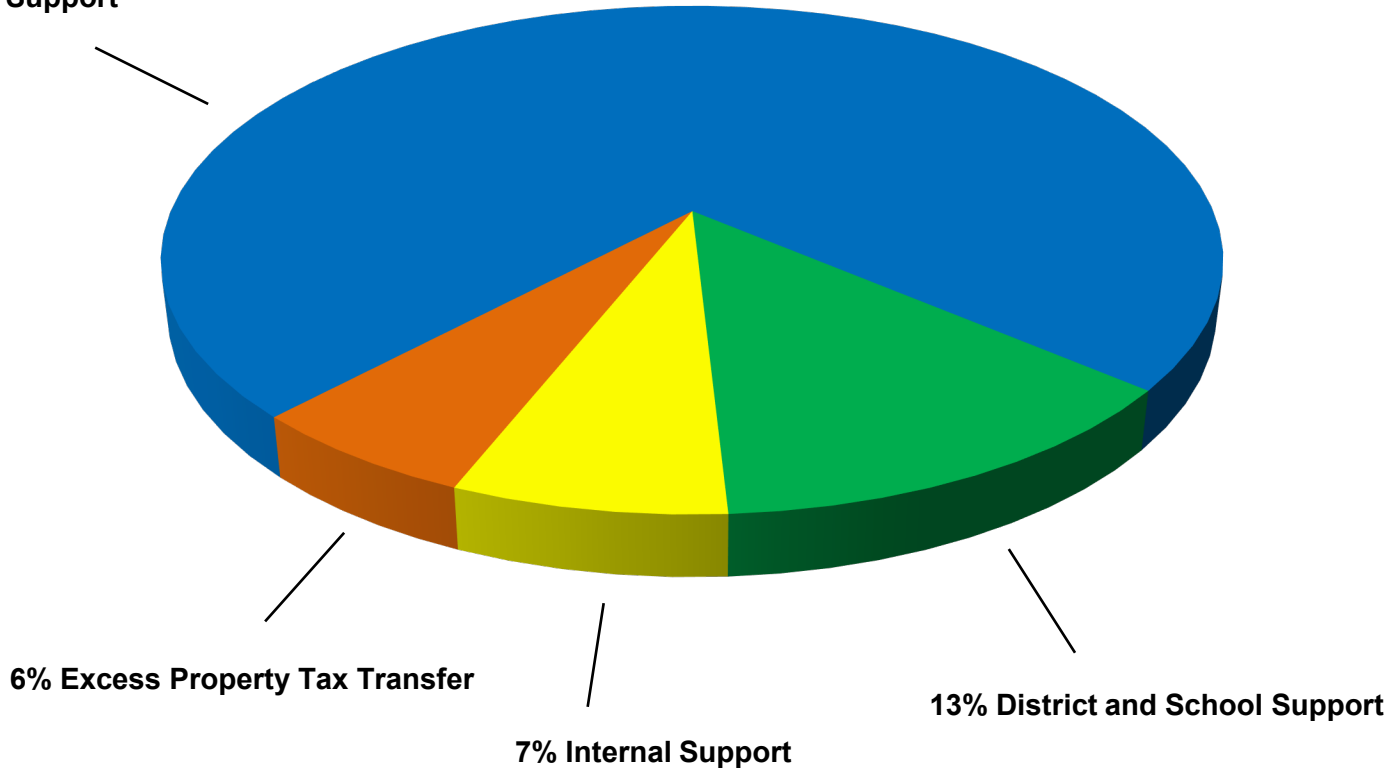
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## 2023-24 Proposed Adopted Budget

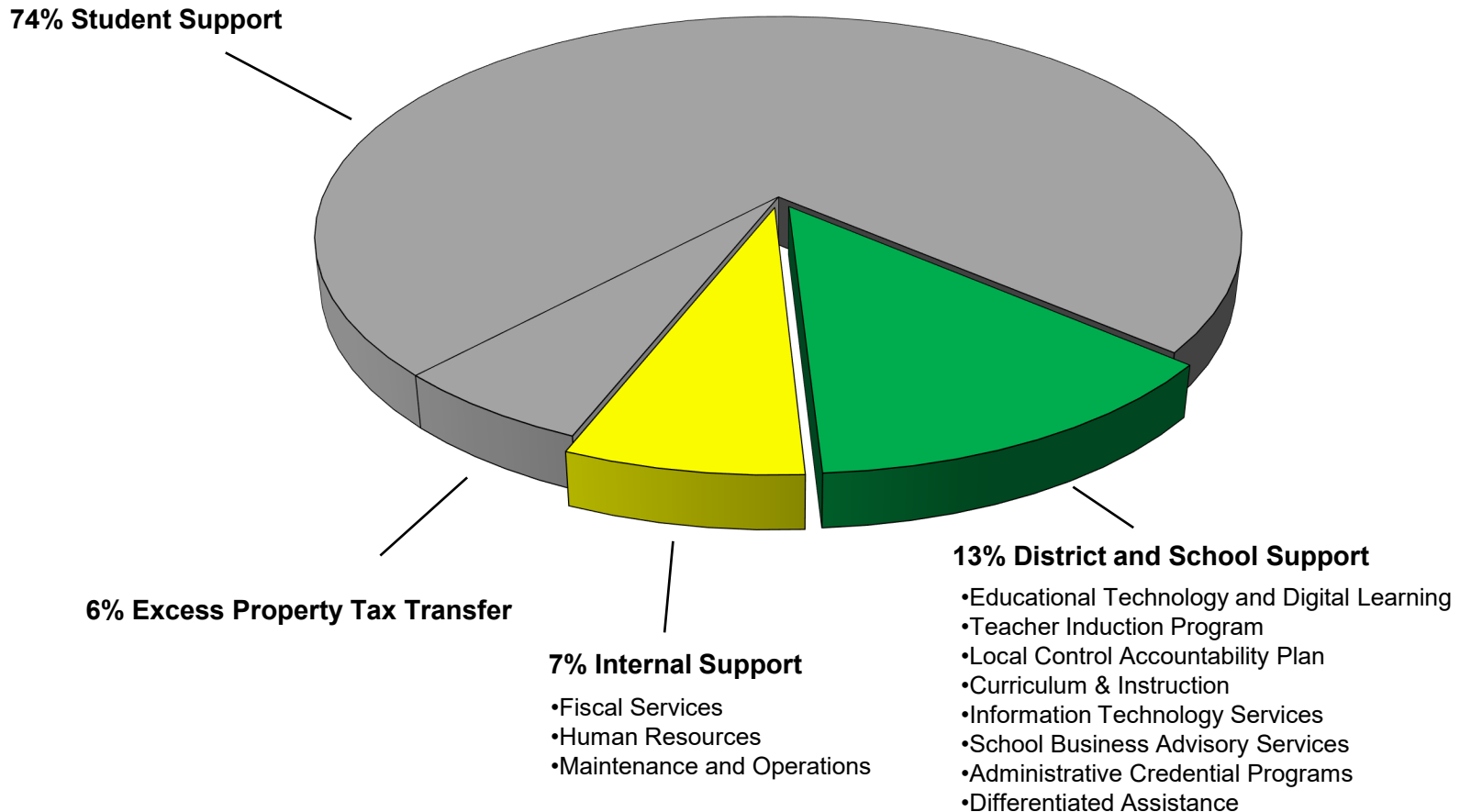
Combined General Fund and Child Development Fund  
Support Services Budgeted Expenditures

74% Student Support



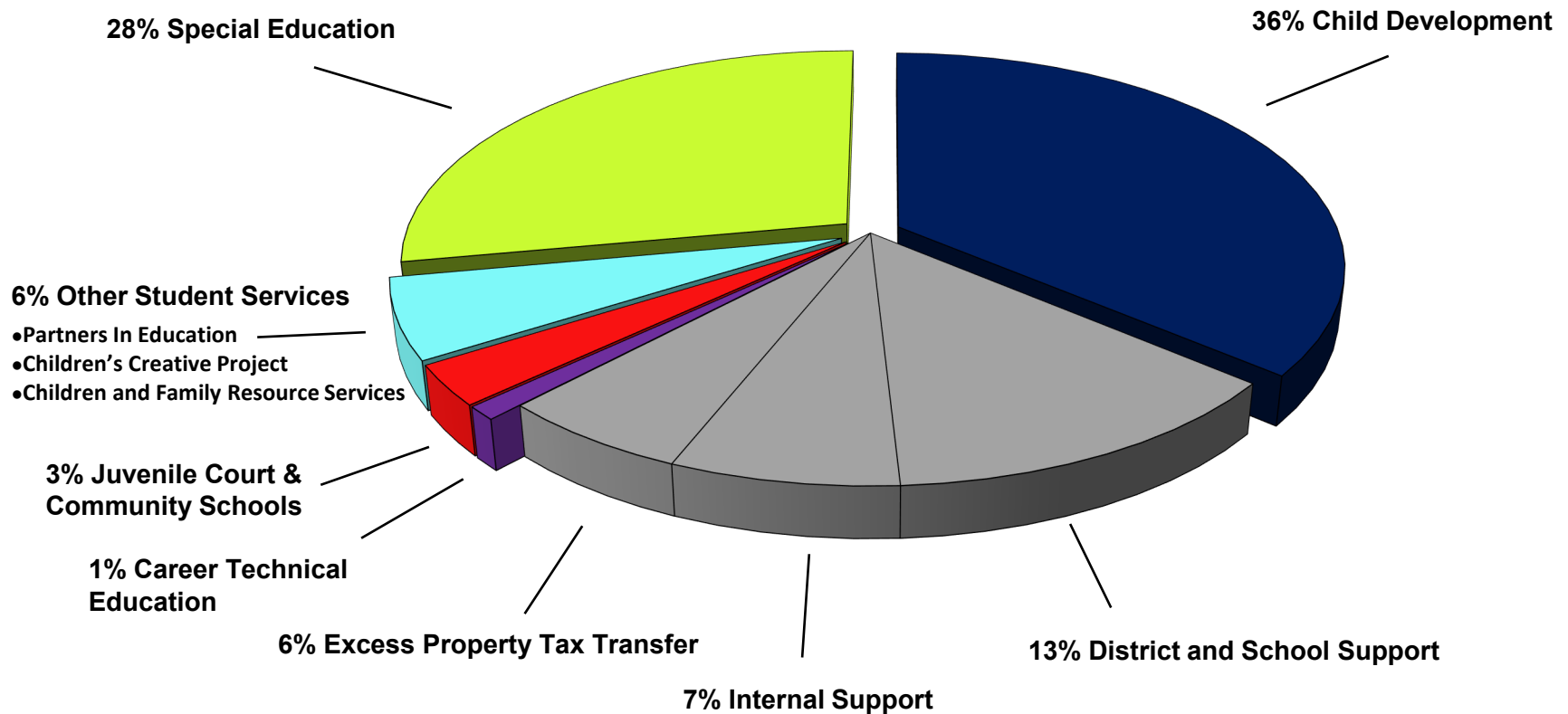
## 2023-24 Proposed Adopted Budget

Combined General Fund and Child Development Fund  
Internal and District and School Support Budgeted Expenditures



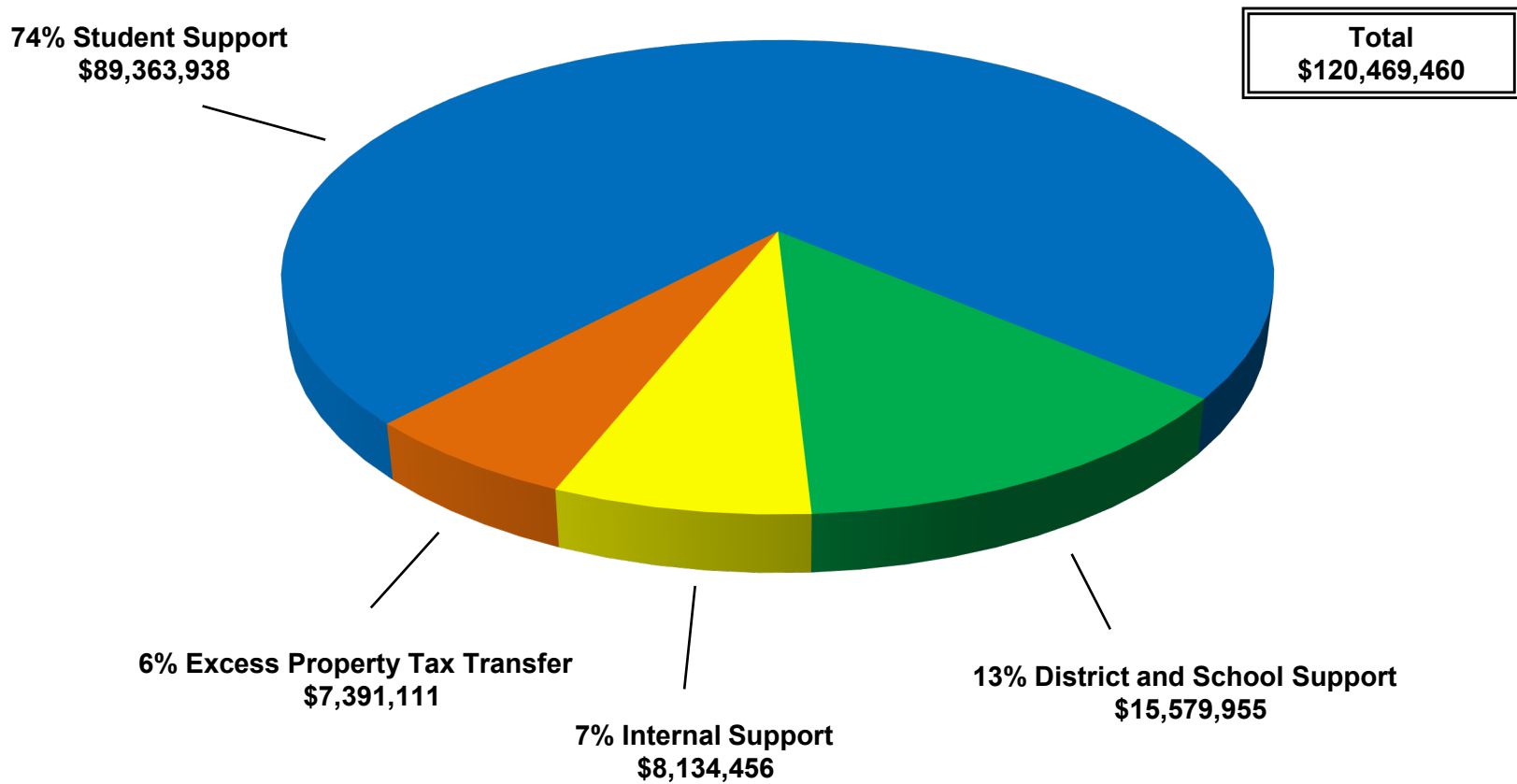
## 2023-24 Proposed Adopted Budget

Combined General Fund and Child Development Fund  
Student Support Services Budgeted Expenditures



## 2023-24 Proposed Adopted Budget

Combined General Fund and Child Development Fund  
Support Services Budgeted Expenditures



## ***Combined General Fund and Child Development Fund***

### ***Two-Year Comparison***

	<b>2022-23 <i>Estimated Actuals</i></b>	<b>2023-24 <i>Proposed Budget</i></b>
<b>Beginning Balance</b>	<b>25,173,110</b>	<b>24,775,175</b>
Revenue	119,432,372	117,171,928
Expense	119,830,307	120,469,460
<b>Ending Balance (a)</b>	<b>24,775,175</b>	<b>21,477,643</b>

- (a) Sufficient funds are necessary to meet cash flow requirements such as obligations incurred but not paid in the budget year ending June 30, meeting obligations of programs not fully funded by the state, advancing cash for programs that begin before funding is received, and other purposes that would entail the expense of borrowing if sufficient funds were not available. Protection against state funding deficits and other uncertainties beyond the control of the Santa Barbara County Education Office require the maintenance of a prudent level of contingency and reserve funds to insure the continuation of educational programs.

## ***General Fund and Child Development Fund***

### ***Two-Year Comparison***

	<b><i>General Fund - Unrestricted</i></b>		<b><i>General Fund - Restricted Programs</i></b>		<b><i>Child Development</i></b>	
	<b><i>2022-23 Estimated Actuals</i></b>	<b><i>2023-24 Proposed Budget</i></b>	<b><i>2022-23 Estimated Actuals</i></b>	<b><i>2023-24 Proposed Budget</i></b>	<b><i>2022-23 Estimated Actuals</i></b>	<b><i>2023-24 Proposed Budget</i></b>
<b>Beginning Balance</b>	<b>9,073,808</b>	<b>9,980,341</b>	<b>13,140,265</b>	<b>11,949,909</b>	<b>2,959,037</b>	<b>2,844,925</b>
Revenue	28,986,406	28,396,475	47,506,981	45,895,009	42,938,985	42,880,444
Expense	28,079,873	30,147,598	48,697,337	47,496,459	43,053,097	42,825,403
<b>Ending Balance (a)</b>	<b>9,980,341</b>	<b>8,229,218</b>	<b>11,949,909</b>	<b>10,348,459</b>	<b>2,844,925</b>	<b>2,899,966</b>

(a) Sufficient funds are necessary to meet cash flow requirements such as obligations incurred but not paid in the budget year ending June 30, meeting obligations of programs not fully funded by the state, advancing cash for programs that begin before funding is received, and other purposes that would entail the expense of borrowing if sufficient funds were not available. Protection against state funding deficits and other uncertainties beyond the control of the Santa Barbara County Education Office require the maintenance of a prudent level of contingency and reserve funds to insure the continuation of educational programs.

**Combined General Fund and Child Development Fund Revenue - by Source**  
**Two-Year Comparison**

	2022-23 <i>Estimated Actuals</i>	2023-24 <i>Proposed Budget</i>
<b>Source of Funds: (a)</b>		
<b>Beginning Fund Balance</b>	<b>25,173,110</b>	<b>24,775,175</b>
<b>Revenue</b>		
LCFF Sources (b)		
Support Services	24,968,848	24,970,286
Special Education	185,412	204,515
Unrestricted Categorical Programs	1,964,881	1,931,547
<b>Federal Revenue</b>		
All Federal	25,333,971	24,526,265
<b>Other State Revenue</b>		
Other State Apportionment	2,133,475	2,123,823
Lottery Revenue	27,859	32,386
All Other State Revenue	30,097,245	25,156,253
<b>Other Local Revenue</b>		
Interest	1,034,245	1,045,829
School Districts	5,377,249	5,906,343
Other Agencies	26,627,150	29,052,151
All Other Local Revenue	1,303,994	1,844,487
Other Transfers	378,043	378,043
<b>Total Revenue</b>	<b>119,432,372</b>	<b>117,171,928</b>
<b>Total Beginning Balance plus Revenue</b>	<b>144,605,482</b>	<b>141,947,103</b>

(a) See Appendix for descriptions.

(b) Local Control Funding Formula

**General Fund and Child Development Fund Revenue - by Source**  
**Two-Year Comparison**

Source of Funds: (a)	General Fund - Unrestricted		General Fund - Restricted Programs		Child Development	
	2022-23 Estimated Actuals	2023-24 Proposed Budget	2022-23 Estimated Actuals	2023-24 Proposed Budget	2022-23 Estimated Actuals	2023-24 Proposed Budget
<b>Beginning Fund Balance</b>	<b>9,073,808</b>	<b>9,980,341</b>	<b>13,140,265</b>	<b>11,949,909</b>	<b>2,959,037</b>	<b>2,844,925</b>
<b>Revenue</b>						
LCFF Sources (b)						
Support Services	24,968,848	24,970,286	0	0	0	0
Special Education	0	0	185,412	204,515	0	0
Unrestricted Categorical Programs	1,964,881	1,931,547	0	0	0	0
<b>Federal Revenue</b>						
All Federal	381,481	381,481	2,776,991	1,981,144	22,175,499	22,163,640
<b>Other State Revenue</b>						
Other State Apportionment	0	0	2,133,475	2,123,823	0	0
Lottery Revenue	22,139	25,954	5,720	6,432	0	0
All Other State Revenue	105,976	99,734	9,883,142	5,054,324	20,108,127	20,002,195
<b>Other Local Revenue</b>						
Interest	943,000	900,000	0	0	91,245	145,829
School Districts	135,820	124,179	5,239,029	5,777,164	2,400	5,000
Other Agencies	269,639	278,048	26,167,820	28,582,346	189,691	191,757
All Other Local Revenue	977,130	1,093,750	326,864	750,737	0	0
Other Transfers	(782,508)	(1,408,504)	788,528	1,414,524	372,023	372,023
<b>Total Revenue</b>	<b>28,986,406</b>	<b>28,396,475</b>	<b>47,506,981</b>	<b>45,895,009</b>	<b>42,938,985</b>	<b>42,880,444</b>
<b>Total Beginning Balance plus Revenue</b>	<b>38,060,214</b>	<b>38,376,816</b>	<b>60,647,246</b>	<b>57,844,918</b>	<b>45,898,022</b>	<b>45,725,369</b>

(a) See Appendix for descriptions.

(b) Local Control Funding Formula

**Combined General Fund and Child Development Fund Expenditures - by Type of Expense  
Two-Year Comparison**

<b>Object Code</b>		<b>2022-23 Estimated Actuals</b>	<b>2023-24 Proposed Budget</b>
<b>Descriptions (a)</b>			
Total 1000's	Certificated Personnel Salaries	17,078,576	20,136,054
Total 2000's	Classified Personnel Salaries	19,106,982	22,674,871
Total 3000's	Employee Benefits	19,066,855	22,954,944
Total 4000's	Books, Supplies & Non-capitalized Equipment	1,844,179	1,574,555
Total 5000's	Services and Other Operating Expenses	50,645,401	43,755,531
Total 6000's	Capital Outlay	173,041	105,000
<b>Subtotal</b>		<b>107,915,034</b>	<b>111,200,955</b>
Total 7000's	Indirect Costs and Transfers	11,915,273	9,268,505
<b>Total Expense</b>		<b>119,830,307</b>	<b>120,469,460</b>

(a) See Appendix for descriptions.

**General Fund and Child Development Fund Expenditures - by Type of Expense  
Two-Year Comparison**

		<b>General Fund - Unrestricted</b>		<b>General Fund - Restricted Programs</b>		<b>Child Development</b>	
		2022-23 <i>Estimated Actuals</i>	2023-24 <i>Proposed Budget</i>	2022-23 <i>Estimated Actuals</i>	2023-24 <i>Proposed Budget</i>	2022-23 <i>Estimated Actuals</i>	2023-24 <i>Proposed Budget</i>
<b>Object Code</b>	<b>Descriptions (a)</b>						
Total 1000's	Certificated Personnel Salaries	3,517,896	4,792,484	11,827,227	13,408,107	1,733,453	1,935,463
Total 2000's	Classified Personnel Salaries	8,663,488	11,216,452	8,146,120	9,015,390	2,297,374	2,443,029
Total 3000's	Employee Benefits	5,633,712	7,256,031	10,974,715	12,733,169	2,458,428	2,965,744
Total 4000's	Books, Supplies & Non-capitalized Equipment	931,992	889,145	542,371	440,593	369,816	244,817
Total 5000's	Services and Other Operating Expenses	3,728,809	3,391,351	13,940,136	8,355,866	32,976,456	32,008,314
Total 6000's	Capital Outlay	0	0	168,041	100,000	5,000	5,000
<b>Subtotal</b>		<b>22,475,897</b>	<b>27,545,463</b>	<b>45,598,610</b>	<b>44,053,125</b>	<b>39,840,527</b>	<b>39,602,367</b>
Total 7000's	Indirect Costs and Transfers	5,603,976	2,602,135	3,098,727	3,443,334	3,212,570	3,223,036
<b>Total Expense</b>		<b>28,079,873</b>	<b>30,147,598</b>	<b>48,697,337</b>	<b>47,496,459</b>	<b>43,053,097</b>	<b>42,825,403</b>

(a) See Appendix for descriptions.

**2023-24 Budgeted Revenue and Expenditures Unrestricted and Restricted Categorical Programs  
General Fund and Child Development Fund**

<b>Program Number</b>	<b>Program Description</b>	<b>Beginning Balance</b>	<b>Program Revenue</b>	<b>Program Expenditures</b>	<b>Transfers In/(Out)</b>	<b>Ending Balance</b>
<b>Fund 01</b>						
0000	STRS-On-Behalf	0	1,437,926	1,437,926	0	0
1012	SIPE Risk & Loss Control	0	227,294	227,294	0	0
1020	Lottery Instructional Materials	61,877	6,432	6,675	0	61,634
1030	Mandated Costs	418,499	75,734	0	0	494,233
1031	CSEA Health Insurance Special Reserve	231,228	0	0	0	231,228
1033	Escape Financial System	1,231,771	1,254,292	1,413,939	0	1,072,124
1066	Educator Effectiveness Grant	471,713	0	0	(182,565)	289,148
1090	Cal-SAFE Transfer	0	0	372,023	372,023	0
1090	Pass Through Facility Tax	622,639	247,352	0	0	869,991
1271	Student Events	61,103	6,848	11,409	0	56,542
1302	Employee Support	0	0	8,249	8,249	0
1304	AB1808 Classified Professional Development	30,522	0	30,522	0	0
1307	Teacher Residency Capacity	24,082	0	7,726	0	16,356
1309	Teacher Residency Implementation	0	1,000,000	1,000,000	0	0
1310	Superintendent Search	4,591	1,400	5,991	0	0
1311	Commission on Teacher Credentialing	0	129,600	129,600	0	0
1703	School Business Advisory Services Workshops	0	4,585	6,411	1,826	0
1856	Industry Education Council North	2,168	500	760	0	1,908
2010	Annual Management Retreat	0	0	5,167	5,167	0
2011	LCAP Support	308,448	0	34,653	0	273,795
2012	Budget Support	328,093	0	0	0	328,093
2050	Santa Barbara County School Boards Association	24,762	5,700	6,825	0	23,637
2114	Differentiated Assistance	4,082,661	1,633,333	4,450	(1,327,841)	4,383,703
3066	Educator Effectiveness Block Grant	0	0	0	61,050	61,050
3325	Admin Health Linkages	102,896	20,000	36,344	0	86,552
3326	Medi-Cal Direct Health Linkages	11,524	34,468	24,652	0	21,340
3327	District Support	68,899	15,500	51,947	0	32,452
3361	Audacious Foundation	936,085	0	606,839	0	329,246
3364	Oral Health	0	244,848	244,848	0	0
3367	Fluoride Varnish Project	0	78,258	78,258	0	0
3369	Mental Health Student Services Act	0	565,413	565,413	0	0
3370	American Rescue Plan 1 - Homeless Children & Youth	0	69,595	69,595	0	0
3372	CDC Foundation	0	120,000	120,000	0	0
3374	SB County American Rescue Plan Act (ARPA)	0	120,000	120,000	0	0
3375	Promotora Project	92,460	166,875	258,474	0	861
3382	CCHI-OERU (Medi-Cal Enrollment)	0	654,140	619,245	0	34,895
3383	Healthy Kids	0	500,000	500,000	0	0
3387	Welcome Every Baby	45,948	0	0	0	45,948

**2023-24 Budgeted Revenue and Expenditures Unrestricted and Restricted Categorical Programs  
General Fund and Child Development Fund**

<b>Program Number</b>	<b>Program Description</b>	<b>Beginning Balance</b>	<b>Program Revenue</b>	<b>Program Expenditures</b>	<b>Transfers In/(Out)</b>	<b>Ending Balance</b>
4501	Special Education Direct Services	0	2,959,387	3,935,090	975,703	0
4502	Special Education Regional Services	0	25,391,533	24,886,986	(504,547)	0
4503	Special Education Regional Extended School Year (ESY)	0	0	240,618	240,618	0
4504	Special Education SELPA and District Funded	0	99,621	99,621	0	0
4505	Low Incidence	0	91,297	91,297	0	0
4506	Special Education Direct Service Extended School Year (ESY)	0	0	19,226	19,226	0
4509	Special Education Facilities	0	7,998	271,927	263,929	0
4510	Special Education Infant Program	107,229	2,123,823	2,636,592	405,540	0
4511	Early Intervention Grants Part C	0	127,331	127,331	0	0
4520	Medi-Cal Special Education	1,215,839	180,000	348,312	0	1,047,527
4521	MAA Special Education	2,016,754	356,481	50,570	(1,056,842)	1,265,823
4530	Special Education LCFF	0	0	99,723	99,723	0
4540	Workability	0	93,825	93,825	0	0
4560	Miscellaneous Donations	161	0	0	0	161
4561	Donations - Upper Grades Deaf Hard of Hearing (DHOH)	2,097	1,406	0	0	3,503
4563	Donations - Lompoc Leap	6,794	0	0	0	6,794
4564	Donations - Vision	9,341	0	9,341	0	0
4565	Donations - Elementary Deaf Hard of Hearing (DHOH)	7,874	0	0	0	7,874
4566	Donations - Taylor Preschool SDC	48	0	0	0	48
4567	Educator Effectiveness Grant	0	0	16,000	16,000	0
5225	Tobacco Use Prevention Education	0	37,500	37,500	0	0
5229	Tobacco Use Prevention Education COE Technical Assistance	0	37,500	37,500	0	0
5230	Williams Oversight	0	0	71,610	71,610	0
5231	Tobacco Use Prevention Education-Grades Six through Twelve, Tier 2	0	546,426	546,426	0	0
5240	Educational Services Support	0	0	0	0	0
5431	McKinney-Vento Homeless	0	317,430	317,430	0	0
5434	American Rescue Plan II - Homeless Children & Youth	0	3,355	3,355	0	0
5445	Transitional Youth Services Support	233,191	0	0	0	233,191
5456	Foster Youth Services	0	666,794	666,794	0	0
5457	AB130 Foster Youth Direct Services	0	139,559	139,559	0	0
5458	FASFA Challenge	1,000	0	0	0	1,000
7000	Court School Administration	148,328	1,538,085	3,405,817	1,720,401	997
7002	Juvenile Court Schools/Title I Part D Delinquent	0	181,548	181,548	0	0
7006	Improving Teacher Quality/Title II Part A	0	2,944	2,944	0	0
7025	AB86 ELO - Expanded Learning Opportunity Grant	35,173	0	35,173	0	0
7035	Learning Recovery Emergency	161,113	0	0	0	161,113
7062	Arts, Music and Instructional	53,406	0	0	0	53,406
7066	Educator Effectiveness Grant	5,585	0	71,700	66,115	0
8200	CalWORKS	28,924	5,991	1,085	0	33,830
8202	Career Technical Education Support (Resource 0351)	230,182	0	24,625	0	205,557
8230	California Apprenticeship Initiative	0	100,000	100,000	0	0
8247	Career Technical Education Incentive Grant (CTEIG) Round 7	0	145,542	145,542	0	0
8248	Career Technical Education Incentive Grant (CTEIG) Round 8A	0	287,101	287,101	0	0
8283	K12SWP Advancing Pathways: ICT, Engineering, & Manufacturing Round 4	0	82,624	82,624	0	0

**2023-24 Budgeted Revenue and Expenditures Unrestricted and Restricted Categorical Programs  
General Fund and Child Development Fund**

<b>Program Number</b>	<b>Program Description</b>	<b>Beginning Balance</b>	<b>Program Revenue</b>	<b>Program Expenditures</b>	<b>Transfers In/(Out)</b>	<b>Ending Balance</b>
9101	Children's Creative Project	0	0	4,785	4,785	0
9102	Children's Creative Project Support	0	225,954	307,753	81,799	0
9103	Children's Creative Project Director	0	17,431	17,431	0	0
9104	Children's Creative Project Remodel	0	80,000	80,000	0	0
9107	Santa Barbara Foundation	0	5,000	5,000	0	0
9118	Children's Creative Project Schools	0	350,000	350,000	0	0
9124	Audacious Foundation	0	42,000	32,260	(9,740)	0
9125	Williams-Corbett Foundation	0	15,000	0	(15,000)	0
9128	Arts & Culture	0	10,000	0	(10,000)	0
9130	Santa Barbara Bowl	0	4,500	4,500	0	0
9133	Children's Creative Project /Santa Maria-Bonita School District	0	15,000	15,000	0	0
9136	Looker Foundation	0	25,000	0	(25,000)	0
9137	Carpinteria School District	0	105,000	89,231	(15,769)	0
9138	Goleta School District	0	80,000	68,925	(11,075)	0
9249	Partners in Education Volunteer Coordination	13,918	26,000	39,918	0	0
9256	Partners in Education LCFF	0	0	6,837	6,837	0
9257	Partners in Education General Operating	356,850	157,500	126,750	0	387,600
9260	Partners in Education Internship Program	887	321,000	321,011	0	876
9261	Partners in Education Computers for Families Endowment	45,633	0	0	(8,277)	37,356
9262	Partners in Education Computers for Families Program	39,222	271,000	318,499	8,277	0
9302	School Accountability & Support Services	387,231	169,000	252,634	39,400	342,997
9303	Curriculum & Instruction Steering Committee	0	30,000	30,000	0	0
9305	Curriculum and Instruction Workshops	762,564	54,250	50,750	0	766,064
9306	Curriculum Council	28,838	0	11,800	0	17,038
9308	Multi-Tiered System of Support (MTSS) Regional Lead	44,082	25,000	25,000	0	44,082
9309	Multi-Tiered System of Support (MTSS) Phase 3	21,821	12,500	12,500	0	21,821
9311	Instructional Services Support	1,560,909	0	0	0	1,560,909
9313	Computer Science	3,077	60,000	60,000	0	3,077
9314	District Assistance	0	0	1,327,841	1,327,841	0
9317	Comprehensive Support & Improvement (CSI) #3	0	0	0	0	0
9318	California School Leadership Academy	24,778	250,000	250,000	0	24,778
9319	SEL (Social Emotional Learning CoP)	0	200,000	200,000	0	0
9320	Comprehensive Support & Improvement (CSI) Plan Development	0	11,872	11,872	0	0
9321	Comprehensive Support & Improvement (CSI) Plan Approval	0	10,329	10,329	0	0
9322	Universal Pre-Kindergarten (UPK)	238,893	0	156,432	0	82,461
9323	UPK Early Education Teacher Development Grant (EETDG)	0	290,575	290,575	0	0
9324	Comprehensive Support & Improvement (CSI) Plan Development & Implemr	0	28,878	28,878	0	0
9325	Comprehensive Support & Improvement (CSI) Plan Approval	0	31,040	31,040	0	0
9436	Teacher Induction Program	910,265	715,200	805,310	0	820,155
9502	Internet	92,140	0	0	0	92,140
9511	IPv4 Addresses	19,300	10,800	0	0	30,100
9605	Preliminary Administrative Services Credential (PASC)	573,365	87,600	87,600	0	573,365
9606	Clear Administrative Services Credential (CASC)	564,275	95,000	95,000	0	564,275
9776	Teacher Network	63,569	49,100	60,765	0	51,904
9778	TeachNet	10,666	0	5,000	0	5,666
9779	Salute To Teachers	159,779	80,000	80,000	0	159,779

**2023-24 Budgeted Revenue and Expenditures Unrestricted and Restricted Categorical Programs  
General Fund and Child Development Fund**

<b>Program Number</b>	<b>Program Description</b>	<b>Beginning Balance</b>	<b>Program Revenue</b>	<b>Program Expenditures</b>	<b>Transfers In/(Out)</b>	<b>Ending Balance</b>
<b>Fund 12</b>						
3100	STRS-On-Behalf, GASB 31 Net Fair Value of Investments	(414,456)	149,290	149,290	0	(414,456)
3110	Child Care Food Program	0	917,256	917,256	0	0
3128	CSPP QRIS from CCPC	475,294	0	0	0	475,294
3129	QCC QRIS from CCPC	10,662	0	0	0	10,662
3130	Alternative Payment Based Reserve	204,863	1,100	0	0	205,963
3131	CalWORKs Stage 2	1,103	2,894,956	2,894,956	0	1,103
3132	Alternative Payment	1,103	27,743,891	27,743,891	0	1,103
3133	CalWORKs Stage 3	0	4,491,195	4,491,195	0	0
3145	Cal-SAFE Child Care & Development Services	189	374,833	374,833	0	189
3146	State Preschool	61	3,541,307	3,541,307	0	61
3147	IMPACT Grant from CCPC	12,961	5,000	0	0	17,961
3150	Center Based Reserve	317,994	1,779	0	0	319,773
3151	Early Childcare Administration	203,516	29,233	0	0	232,749
3152	General Child Care & Development Program (CCTR) Reserve	40,766	150	0	0	40,916
3154	Cal-SAFE Reserve	1,367,164	8,100	0	0	1,375,264
3155	Health Training	2,584	0	0	0	2,584
3157	Lompoc USD Support for Lompoc Centers	255,317	0	0	0	255,317
3158	Santa Ynez Wraparound CAPP	7,628	0	0	0	7,628
3165	MAA Child Development	251,636	0	0	0	251,636
3166	General Child Care & Development Program (CCTR)	0	338,880	338,880	0	0
3223	Early Care & Education Administration	2,138	0	0	0	2,138
3224	SB Foundation Leadership	0	15,018	15,018	0	0
3225	IMPACT	0	374,869	374,869	0	0
3226	Incentive First 5 CA	50,686	8,429	0	0	59,115
3227	HUB First 5 Ventura	22,330	67,154	67,154	0	22,330
3240	Local Child Care Planning Council	0	128,232	128,232	0	0
3245	Early Care & Education Trainings	0	1,250	0	0	1,250
3248	Planning Council Support	17,127	0	0	0	17,127
3253	21/22 Quality Counts Match	0	100,000	100,000	0	0
3256	Workforce AB212	0	104,180	104,180	0	0
3263	PDG-R Preschool Development Grant	0	91,139	91,139	0	0
3294	QRIS CSPP 20/21	0	546,021	546,021	0	0
3295	Inclusive Early Education Program (IEEP)	0	788,594	788,594	0	0
3296	QRIS QCC 20/21	0	158,588	158,588	0	0
3297	CSEFEL	14,259	0	0	0	14,259
	Grand Total	22,191,995	90,987,167	95,586,656	2,629,463	20,221,969

**Capital Outlay Summary**  
**Equipment and Equipment Replacement**

**General Fund and Child Development**

Description	Object Code	2022-23 Estimated Actuals	2023-24 Proposed Budget
<b>General Fund Unrestricted</b>			
Administrative Services	4400	2,484	0
Career Technical Education - Support	4400	497	0
Communications	4400	22,656	0
Differentiated Assistance	4400	4,200	4,200
Educational Services	4400	4,954	3,000
Fiscal Services	4400	10,000	0
Human Resources	4400	2,772	8,944
Information Technology Services	4400	21,800	22,800
Juvenile Court and Community Schools	4400	29,000	54,070
Maintenance and Operations	4400	1,700	0
North County Liaison	4400	2,319	0
School Business Advisory Services	4400	3,000	0
Special Ed MAA	4400	2,100	2,100
Superintendent	4400	16,127	0
<b>Total - General Fund Unrestricted</b>		<b>123,609</b>	<b>95,114</b>

**Capital Outlay Summary**  
**Equipment and Equipment Replacement**

**General Fund and Child Development**

Description	Object Code	2022-23 Estimated Actuals	2023-24 Proposed Budget
<b>General Fund Restricted Programs</b>			
Career Technical Education CalWORKS	4400	4,244	0
Career Technical Education Incentive Grants	4400	18,711	0
Career Technical Education K-12 Strong Workforce Program	4400	2,833	0
Children & Family Resource Services	4400	13,769	3,000
Escape Financial System	4400	4,921	1,000
Homeless / Foster Youth Services	4400	1,600	0
Partners in Education Computers for Families	4400	1,662	0
Partners in Education General Operating	4400	4,150	4,500
School Accountability & Support	4400	8,000	8,000
Special Education Low Incidence	4400	62,053	55,609
Special Education Direct Services	4400	5,500	673
Special Education Infant	4400	3,449	4,630
Special Education Regional	4400	58,699	43,277
Special Education Medi-Cal	4400	1,200	0
Superintendent Search	4400	650	650
Teacher Induction Program	4400	2,695	2,695
Children's Creative Project	6200	0	80,000
Instructional Services Support	6200	21,702	0
Partners in Education General Operating	6200	0	20,000
Career Technical Education CalWORKS	6400	23,520	0
Career Technical Education Incentive Grants	6400	20,877	0
Career Technical Education K-12 Strong Workforce Program	6400	30,942	0
Escape Financial System	6400	11,000	0
Partners in Education Computers for Families	6400	60,000	0
<b>Total - General Fund Restricted Programs</b>		<b>362,177</b>	<b>224,034</b>
<b>Child Development Fund</b>	4400	64,005	52,478
<b>Child Development Fund</b>	6400	5,000	5,000
<b>Total - Capital Outlay</b>		<b>554,791</b>	<b>376,626</b>

# Other Funds

- Forest Reserve Fund
- One-Time Revenues Fund
- Goleta - Redevelopment Fund
- Facilities Fund
- Lompoc - Redevelopment Fund
- Buellton - Redevelopment Fund
- Isla Vista - Redevelopment Fund
- Lease Purchase and Site Improvement Fund
- Workers' Compensation Self-Insurance Program for Employees (SIPE) Fund

## ***Forest Reserve Fund***

	2022-23 <i>Estimated Actuals</i>	2023-24 <i>Proposed Budget</i>
<b>Beginning Balance</b>	<b>0</b>	<b>0</b>
<b><i>Revenue and Transfers In</i></b>		
Revenue	46,995	46,995
Interest	0	0
<b><i>Total Revenue and Transfers In</i></b>	<b>46,995</b>	<b>46,995</b>
<b><i>Expense and Transfers Out</i></b>		
Districts	40,975	40,975
General Fund	6,020	6,020
<b><i>Total Expense and Transfers Out</i></b>	<b>46,995</b>	<b>46,995</b>
<b>Ending Balance</b>	<b>0</b>	<b>0</b>

## ***One-Time Revenues Fund***

	2022-23 <i>Estimated Actuals</i>	2023-24 <i>Proposed Budget</i>
<b>Beginning Balance</b>	<b>11,933,799</b>	<b>11,933,799</b>
<b><i>Revenue and Transfers In</i></b>		
Revenue	0	0
Interest	0	0
<b><i>Total Revenue and Transfers In</i></b>	<b>0</b>	<b>0</b>
<b><i>Expense and Transfers Out</i></b>		
Expense	0	0
<b><i>Total Expense and Transfers Out</i></b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>11,933,799</b>	<b>11,933,799</b>

Established 1989-90 Fiscal Year - Resolution No. 8911

## ***Goleta - Redevelopment Fund***

	2022-23 <i>Estimated Actuals</i>	2023-24 <i>Proposed Budget</i>
<b>Beginning Balance</b>	<b>213</b>	<b>202,292</b>
<b><i>Revenue and Transfers In</i></b>		
Revenue	201,360	100,680
Interest	719	1,383
<b><i>Total Revenue and Transfers In</i></b>	<b>202,079</b>	<b>102,063</b>
<b><i>Expense and Transfers Out</i></b>		
Expense	0	0
<b><i>Total Expense and Transfers Out</i></b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>202,292</b>	<b>304,355</b>

Established 1999-00 Fiscal Year. Pursuant to Health and Safety Code Section 33607.5

## ***Facilities Fund***

	2022-23 <i>Estimated Actuals</i>	2023-24 <i>Proposed Budget</i>
<b>Beginning Balance</b>	<b>11,283,862</b>	<b>13,757,732</b>
<b><i>Revenue and Transfers In</i></b>		
Revenue	2,473,870	1,155,921
Interest	0	0
<b><i>Total Revenue and Transfers In</i></b>	<b>2,473,870</b>	<b>1,155,921</b>
<b><i>Expense and Transfers Out</i></b>		
Expense	0	0
<b><i>Total Expense and Transfers Out</i></b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>13,757,732</b>	<b>14,913,653</b>

Fund established in 1992-93 to be used for facilities.

## ***Lompoc - Redevelopment Fund***

	2022-23 <i>Estimated Actuals</i>	2023-24 <i>Proposed Budget</i>
<b>Beginning Balance</b>	<b>104</b>	<b>88,806</b>
<b><i>Revenue and Transfers In</i></b>		
Revenue	88,502	44,251
Interest	200	608
<b><i>Total Revenue and Transfers In</i></b>	<b>88,702</b>	<b>44,859</b>
<b><i>Expense and Transfers Out</i></b>		
Expense	0	0
<b><i>Total Expense and Transfers Out</i></b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>88,806</b>	<b>133,665</b>

Agreement with City of Lompoc in 1998-99. Pursuant to Health and Safety Code Section 33607.5.

## ***Buellton - Redevelopment Fund***

	2022-23 <i>Estimated Actuals</i>	2023-24 <i>Proposed Budget</i>
<b>Beginning Balance</b>	<b>1</b>	<b>0</b>
<b><i>Revenue and Transfers In</i></b>		
Revenue	(1)	0
Interest	0	0
<b><i>Total Revenue and Transfers In</i></b>	<b>(1)</b>	<b>0</b>
<b><i>Expense and Transfers Out</i></b>		
Expense	0	0
<b><i>Total Expense and Transfers Out</i></b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>0</b>	<b>0</b>

Agreement with Redevelopment Agency of the City of Buellton on April 12, 1994.  
Pursuant to Health and Safety Code Section 33401.

## ***Isla Vista - Redevelopment Fund***

	2022-23 <i><b>Estimated Actuals</b></i>	2023-24 <i><b>Proposed Budget</b></i>
<b>Beginning Balance</b>	<b>240</b>	<b>163,086</b>
<i><b>Revenue and Transfers In</b></i>		
Revenue	162,546	81,273
Interest	300	1,200
<i><b>Total Revenue and Transfers In</b></i>	<b>162,846</b>	<b>82,473</b>
<i><b>Expense and Transfers Out</b></i>		
Expense	0	0
<i><b>Total Expense and Transfers Out</b></i>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>163,086</b>	<b>245,559</b>

Agreement with Santa Barbara County on March 5, 1991 Capital Outlay funding.  
First collections in 1991-92 Fiscal Year.

### ***Lease Purchase and Site Improvement Fund***

	2022-23 <i>Estimated Actuals</i>	2023-24 <i>Proposed Budget</i>
<b>Beginning Balance</b>	<b>16,199,330</b>	<b>15,162,096</b>
<b><i>Revenue and Transfers In</i></b>		
Revenue	14,994	0
Interest	0	0
<b><i>Total Revenue and Transfers In</i></b>	<b>14,994</b>	<b>0</b>
<b><i>Expense and Transfers Out</i></b>		
Expense	1,052,228	697,467
<b><i>Total Expense and Transfers Out</i></b>	<b>1,052,228</b>	<b>697,467</b>
<b>Ending Balance</b>	<b>15,162,096</b>	<b>14,464,629</b>

Established 1985-86 Fiscal Year - Resolution No. 8514 - in accordance with Education Code Section 42840-42842 for the following purposes:

1. For acquisition or replacement of vehicles, equipment, computer hardware and software.
2. Site improvements.

**Workers' Compensation  
Self-Insurance Program for Employees (SIPE) Fund**

	2022-23 <i>Estimated Actuals</i>	2023-24 <i>Proposed Budget</i>
<b>Beginning Balance</b>	<b>16,698,730</b>	<b>15,621,955</b>
<b><i>Revenue and Transfers In</i></b>		
District Contributions	6,102,325	6,290,090
Interest	102,532	393,134
Other Local Revenue	0	0
<b><i>Total Revenue and Transfers In</i></b>	<b>6,204,857</b>	<b>6,683,224</b>
<b><i>Expense and Transfers Out</i></b>		
2000 Classified Personnel Salaries	0	0
3000 Employee Benefits	0	0
4000 Books, Supplies & Non-capitalized Equipment	36,259	36,259
5000 Services and Other Operating Expenses	7,242,401	8,237,411
6000 Capital Outlay	2,972	2,972
<b><i>Total Expense and Transfers Out</i></b>	<b>7,281,632</b>	<b>8,276,642</b>
<b>Ending Balance</b>	<b>15,621,955</b>	<b>14,028,537</b>

# Appendix

## REVENUE ACCOUNT DESCRIPTIONS

These definitions are consistent with the State Standardized Account Code Structure (SACS). In accordance with the California School Accounting Manual, revenues are categorized by accounts. The account category titles and definitions shown below are used with the financial reports.

### Beginning Balance

The beginning fund balance is the net assets over liabilities that are carried forward from the prior fiscal year to begin the new fiscal year.

### REVENUE

#### Local Control Funding Formula (LCFF)

Revenue received for certain County School Service Fund programs, such as the General Fund Support, Juvenile Court and Community Schools programs, unrestricted programs and Special Education programs. These revenues are calculated using a formula and are funded by local property taxes and state revenue. The amount of state revenue received is based on the amount of property taxes received by the agency.

#### Support Services Revenue

Support Services revenue for general-purpose programs computed on the County Local Control Funding Formula. Included here is the Education Protection Account (EPA), funds received pursuant to Proposition 30, *The Schools and Local Safety Protection Act of 2012*. EPA funds may be used to provide direct services to students and teachers as well as certain administrative activities in support of local school districts.

#### Special Education Revenue

Property tax transfer from Principal Apportionment sources for special education programs operated by the County.

#### Unrestricted Program Revenue

Transfer from the LCFF Sources to the Juvenile Court and the Community School Program (JCCS). This transfer is for the JCCS program operated by the County. The revenue is based on average daily attendance and designated program funding.

## **REVENUE ACCOUNT DESCRIPTIONS – Continued**

### Federal Revenue

The federal revenue category includes amounts received for Every Student Succeeds Act (ESSA), Title I Part D, IDEA (Special Education), Child Development, Child Nutrition Programs, Medi-Cal Administrative Activities (MAA), and Elementary and Secondary School Emergency Relief (ESSER) Fund.

### Other State Revenue

Revenue received from the state (other than Principal Apportionment Sources). Federal funds distributed by the state are included in Federal Revenue. Revenue received from the state is categorized in the appropriate classifications shown below.

#### Other State Apportionment

Revenues received under the Principal Apportionment, outside of the Local Control Funding Formula, including the apportionment for Special Education programs.

#### Lottery Revenue

Revenue received from the California State Lottery Act of 1984.

#### All Other State Revenue

Revenue received for State Preschool, Child Nutrition, Child Development, Foster Youth Services, Special Education Direct Service, Career Technical Education (CTE), Tobacco Use Prevention Education (TUPE), reimbursement for mandated costs, and other state revenues received.

## REVENUE ACCOUNT DESCRIPTIONS – Continued

### Other Local Revenue

Revenue from local sources is listed in the appropriate classification below.

#### Interest

Revenue credited by the county auditor for interest earned on funds deposited with the county treasurer.

#### School Districts

Revenue received for services to school districts such as Special Education, Community Schools, Education Technology, credentials programs, workshops, and financial system services.

#### Other Agencies

Revenue received for services to individuals and to agencies other than school districts. Revenues include fees, donations, and grants for programs such as Partners in Education, community health education, teacher support, and arts programs for children.

#### All Other Local Revenue

Revenue received from all other local sources such as parent fees for childcare and preschool.

#### Other Transfers

Revenue transferred in from other funds, such as the Forest Reserve Fund, which receives revenue generated from pupils residing in forest reserve lands. Includes support services transfers and transfers to selected unrestricted programs resulting from the *Local Control Funding Formula* calculation.

## EXPENDITURE ACCOUNT DESCRIPTIONS

These definitions are consistent with the State Standardized Account Code Structure (SACS). In accordance with the California School Accounting Manual, expenditures are classified by types of items purchased or services obtained. The account category titles and definitions shown below are used with the financial reports.

### 1000 Certificated Personnel Salaries

Certificated salaries are salaries for positions that require a credential or permit issued by the Commission for Teacher Preparation and Licensing. This category includes teachers, pupil support, supervisors and administrators, and other certificated personnel.

### 2000 Classified Personnel Salaries

Classified salaries are salaries for services not requiring a credential or permit, such as paraprofessionals, classified support, clerical, technical, office staff, supervisors and administrators, and other classified personnel.

### 3000 Employee Benefits

Expenditures for employers' contributions to retirement plans, unemployment insurance, workers' compensation, Medicare, health and welfare benefits and other benefits.

### 4000 Books, Supplies and Non-Capitalized Equipment

Expenditures for approved textbooks and core curricula materials, books and reference materials, materials and supplies, non-capitalized equipment, and food.

### 5000 Services and Other Operating Expenses

Expenditures for services, rentals, leases, maintenance contracts, dues, travel, insurance, utilities, legal, and other operating costs.

### 6000 Capital Outlay

Expenditures for sites, buildings, and capitalized equipment, including leases with option to purchase.

### 7000 Other Outgo

Includes transfers to other funds, pass-through monies to other LEAS, indirect costs, and other transfers.

### Ending Balance

The ending fund balance is the net assets over liabilities that are carried forward to begin the subsequent fiscal year.

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

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

Public Hearing:

Place: Santa Barbara County Education Office

Date: June 1, 2023

Time: 2:00 pm

Adoption Date: June 9, 2023

Signed: \_\_\_\_\_

Clerk/Secretary of the County Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Nicole Evenson

Title: Administrator, Internal Services

Telephone: 805-964-4711 Ext. 5227

E-mail: nevenson@sbceo.org

To update our mailing database, please complete the following:

Superintendent's Name: Dr. Susan Salcido

Chief Business Official's Name: Steven Torres

CBO's Title: Associate Superintendent

CBO's Telephone: 805-964-4711 Ext. 5700

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multi year) commitments or debt agreements?  • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP		
			06/09/2023	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?		X
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	26,933,729.00	185,412.00	27,119,141.00	26,901,833.00	204,515.00	27,106,348.00	0.0%
2) Federal Revenue		8100-8299	381,481.00	2,776,991.00	3,158,472.00	381,481.00	1,981,144.00	2,362,625.00	-25.2%
3) Other State Revenue		8300-8599	128,115.00	12,022,337.00	12,150,452.00	125,688.00	7,184,579.00	7,310,267.00	-39.8%
4) Other Local Revenue		8600-8799	2,325,589.00	31,733,713.00	34,059,302.00	2,395,977.00	35,110,247.00	37,506,224.00	10.1%
5) TOTAL, REVENUES			29,768,914.00	46,718,453.00	76,487,367.00	29,804,979.00	44,480,485.00	74,285,464.00	-2.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	3,517,896.00	11,827,227.00	15,345,123.00	4,792,484.00	13,408,107.00	18,200,591.00	18.6%
2) Classified Salaries		2000-2999	8,663,488.00	8,146,120.00	16,809,608.00	11,216,452.00	9,015,390.00	20,231,842.00	20.4%
3) Employee Benefits		3000-3999	5,633,712.00	10,974,715.00	16,608,427.00	7,256,031.00	12,733,169.00	19,989,200.00	20.4%
4) Books and Supplies		4000-4999	931,992.00	542,371.00	1,474,363.00	889,145.00	440,593.00	1,329,738.00	-9.8%
5) Services and Other Operating Expenditures		5000-5999	3,728,809.00	13,940,136.00	17,668,945.00	3,391,351.00	8,355,866.00	11,747,217.00	-33.5%
6) Capital Outlay		6000-6999	0.00	168,041.00	168,041.00	0.00	100,000.00	100,000.00	-40.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,493,726.00	349,450.00	8,843,176.00	7,391,111.00	349,450.00	7,740,561.00	-12.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,961,847.00)	2,749,277.00	(3,212,570.00)	(6,316,920.00)	3,093,884.00	(3,223,036.00)	0.3%
9) TOTAL, EXPENDITURES			25,007,776.00	48,697,337.00	73,705,113.00	28,619,654.00	47,496,459.00	76,116,113.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,761,138.00	(1,978,884.00)	2,782,254.00	1,185,325.00	(3,015,974.00)	(1,830,649.00)	-165.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	6,020.00	0.00	6,020.00	6,020.00	0.00	6,020.00	0.0%
b) Transfers Out		7600-7629	3,072,097.00	0.00	3,072,097.00	1,527,944.00	0.00	1,527,944.00	-50.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(788,528.00)	788,528.00	0.00	(1,414,524.00)	1,414,524.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,854,605.00)	788,528.00	(3,066,077.00)	(2,936,448.00)	1,414,524.00	(1,521,924.00)	-50.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			906,533.00	(1,190,356.00)	(283,823.00)	(1,751,123.00)	(1,601,450.00)	(3,352,573.00)	1,081.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,073,808.00	13,140,265.00	22,214,073.00	9,980,341.00	11,949,909.00	21,930,250.00	-1.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,073,808.00	13,140,265.00	22,214,073.00	9,980,341.00	11,949,909.00	21,930,250.00	-1.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,073,808.00	13,140,265.00	22,214,073.00	9,980,341.00	11,949,909.00	21,930,250.00	-1.3%
2) Ending Balance, June 30 (E + F1e)			9,980,341.00	11,949,909.00	21,930,250.00	8,229,218.00	10,348,459.00	18,577,677.00	-15.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	4,320.00	4,320.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	11,945,589.00	11,945,589.00	0.00	10,348,459.00	10,348,459.00	-13.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	7,403,889.00	0.00	7,403,889.00	6,982,262.00	0.00	6,982,262.00	-5.7%
Differentiated Assistance	0000	9780	4,082,661.00		4,082,661.00			0.00	
FASFA Challenge	0000	9780	1,000.00		1,000.00			0.00	
Medicare Direct Health Linkages	0000	9780	11,524.00		11,524.00			0.00	
CTE Support	0000	9780	230,182.00		230,182.00			0.00	
MAA Reimbursement Special Ed	0000	9780	2,016,754.00		2,016,754.00			0.00	
Mandated Costs	0000	9780	418,499.00		418,499.00			0.00	
One-Time Expenses	0000	9780	636,541.00		636,541.00			0.00	
Differentiated Assistance	0000	9780			0.00	4,383,703.00		4,383,703.00	
FASFA Challenge	0000	9780			0.00	1,000.00		1,000.00	
Medi-Cal Direct	0000	9780			0.00	21,340.00		21,340.00	
CTE Support	0000	9780			0.00	205,557.00		205,557.00	
MAA Reimbursement Special Ed	0000	9780			0.00	1,265,823.00		1,265,823.00	
Mandated Costs	0000	9780			0.00	494,233.00		494,233.00	
One-Time Expenses	0000	9780			0.00	596,888.00		596,888.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,571,452.00	0.00	2,571,452.00	1,241,956.00	0.00	1,241,956.00	-51.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
G. ASSETS									
1) Cash									
a) in County Treasury		9110	22,178,756.96	14,210,186.38	36,388,943.34				
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,583,841.00)	0.00	(1,583,841.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	61,215.00	0.00	61,215.00				
3) Accounts Receivable		9200	(418.60)	1,067,903.71	1,067,485.11				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	4,320.00	4,320.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	244,039.00	0.00	244,039.00				
10) TOTAL, ASSETS			20,904,751.36	15,282,410.09	36,187,161.45				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	12,298.39	120,633.51	132,931.90				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	(8,770.30)	0.00	(8,770.30)				
6) TOTAL, LIABILITIES			3,528.09	120,633.51	124,161.60				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	300,667.00	0.00	300,667.00				
2) TOTAL, DEFERRED INFLOWS			300,667.00	0.00	300,667.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			20,600,556.27	15,161,776.58	35,762,332.85				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	4,519,317.00	0.00	4,519,317.00	4,485,983.00	0.00	4,485,983.00	-0.7%
Education Protection Account State Aid - Current Year		8012	5,552.00	0.00	5,552.00	6,990.00	0.00	6,990.00	25.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	143,394.00	0.00	143,394.00	143,394.00	0.00	143,394.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	37,614,461.00	0.00	37,614,461.00	37,614,461.00	0.00	37,614,461.00	0.0%
Unsecured Roll Taxes		8042	1,320,732.00	0.00	1,320,732.00	1,320,732.00	0.00	1,320,732.00	0.0%
Prior Years' Taxes		8043	146,709.00	0.00	146,709.00	146,709.00	0.00	146,709.00	0.0%
Supplemental Taxes		8044	1,317,262.00	0.00	1,317,262.00	1,317,262.00	0.00	1,317,262.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	768,631.00	0.00	768,631.00	768,631.00	0.00	768,631.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	1,547.00	0.00	1,547.00	1,547.00	0.00	1,547.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			45,837,605.00	0.00	45,837,605.00	45,805,709.00	0.00	45,805,709.00	-0.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(18,903,876.00)	185,412.00	(18,718,464.00)	(18,903,876.00)	204,515.00	(18,699,361.00)	-0.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			26,933,729.00	185,412.00	27,119,141.00	26,901,833.00	204,515.00	27,106,348.00	0.0%
FEDERAL REVENUE									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	154,440.00	154,440.00	0.00	160,083.00	160,083.00	3.7%
Special Education Discretionary Grants		8182	0.00	174,742.00	174,742.00	0.00	140,886.00	140,886.00	-19.4%
Child Nutrition Programs		8220	0.00	7,180.00	7,180.00	0.00	7,180.00	7,180.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	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	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		370,228.00	370,228.00		181,548.00	181,548.00	-51.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,944.00	2,944.00		2,944.00	2,944.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		339,556.00	339,556.00		399,549.00	399,549.00	17.7%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	381,481.00	1,727,901.00	2,109,382.00	381,481.00	1,088,954.00	1,470,435.00	-30.3%
TOTAL, FEDERAL REVENUE			381,481.00	2,776,991.00	3,158,472.00	381,481.00	1,981,144.00	2,362,625.00	-25.2%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	2,133,475.00	2,133,475.00	0.00	2,123,823.00	2,123,823.00	-0.5%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	940.00	940.00	0.00	940.00	940.00	0.0%
Mandated Costs Reimbursements		8550	81,976.00	0.00	81,976.00	75,734.00	0.00	75,734.00	-7.6%
Lottery - Unrestricted and Instructional Materials		8560	22,139.00	5,720.00	27,859.00	25,954.00	6,432.00	32,386.00	16.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources									
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		688,000.00	688,000.00		621,426.00	621,426.00	-9.7%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		461,191.00	461,191.00		432,643.00	432,643.00	-6.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	24,000.00	8,733,011.00	8,757,011.00	24,000.00	3,999,315.00	4,023,315.00	-54.1%
TOTAL, OTHER STATE REVENUE			128,115.00	12,022,337.00	12,150,452.00	125,688.00	7,184,579.00	7,310,267.00	-39.8%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	247,352.00	247,352.00	New
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	82,900.00	0.00	82,900.00	85,285.00	0.00	85,285.00	2.9%
Interest		8660	943,000.00	0.00	943,000.00	900,000.00	0.00	900,000.00	-4.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	135,820.00	5,239,029.00	5,374,849.00	124,179.00	5,777,164.00	5,901,343.00	9.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	269,639.00	4,016,654.00	4,286,293.00	278,048.00	3,037,405.00	3,315,453.00	-22.6%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	57,718.00	326,864.00	384,582.00	32,718.00	503,385.00	536,103.00	39.4%
Tuition		8710	836,512.00	0.00	836,512.00	975,747.00	0.00	975,747.00	16.6%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		22,151,166.00	22,151,166.00		25,544,941.00	25,544,941.00	15.3%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,325,589.00	31,733,713.00	34,059,302.00	2,395,977.00	35,110,247.00	37,506,224.00	10.1%
TOTAL, REVENUES			29,768,914.00	46,718,453.00	76,487,367.00	29,804,979.00	44,480,485.00	74,285,464.00	-2.9%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	834,927.00	5,886,566.00	6,721,493.00	932,527.00	6,271,877.00	7,204,404.00	7.2%
Certificated Pupil Support Salaries		1200	7,630.00	3,851,126.00	3,858,756.00	7,630.00	4,931,876.00	4,939,506.00	28.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,625,479.00	1,807,543.00	4,433,022.00	2,935,930.00	1,876,257.00	4,812,187.00	8.6%
Other Certificated Salaries		1900	49,860.00	281,992.00	331,852.00	916,397.00	328,097.00	1,244,494.00	275.0%
TOTAL, CERTIFICATED SALARIES			3,517,896.00	11,827,227.00	15,345,123.00	4,792,484.00	13,408,107.00	18,200,591.00	18.6%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	100,839.00	4,008,251.00	4,109,090.00	203,200.00	4,766,040.00	4,969,240.00	20.9%
Classified Support Salaries		2200	433,876.00	518,425.00	952,301.00	460,337.00	530,664.00	991,001.00	4.1%
Classified Supervisors' and Administrators' Salaries		2300	3,839,819.00	650,629.00	4,490,448.00	4,258,354.00	596,794.00	4,855,148.00	8.1%
Clerical, Technical and Office Salaries		2400	4,164,630.00	1,227,861.00	5,392,491.00	4,673,912.00	1,194,778.00	5,868,690.00	8.8%
Other Classified Salaries		2900	124,324.00	1,740,954.00	1,865,278.00	1,620,649.00	1,927,114.00	3,547,763.00	90.2%
TOTAL, CLASSIFIED SALARIES			8,663,488.00	8,146,120.00	16,809,608.00	11,216,452.00	9,015,390.00	20,231,842.00	20.4%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	633,019.00	3,595,744.00	4,228,763.00	915,566.00	3,859,195.00	4,774,761.00	12.9%
PERS		3201-3202	2,164,328.00	2,010,108.00	4,174,436.00	2,813,142.00	2,458,499.00	5,271,641.00	26.3%
OASDI/Medicare/Alternative		3301-3302	187,126.00	311,683.00	498,809.00	244,633.00	341,980.00	586,613.00	17.6%
Health and Welfare Benefits		3401-3402	2,304,444.00	4,515,941.00	6,820,385.00	2,932,256.00	5,543,230.00	8,475,486.00	24.3%
Unemployment Insurance		3501-3502	59,831.00	98,349.00	158,180.00	28,107.00	43,967.00	72,074.00	-54.4%
Workers' Compensation		3601-3602	184,832.00	303,634.00	488,466.00	246,097.00	341,982.00	588,079.00	20.4%
OPEB, Allocated		3701-3702	39,827.00	0.00	39,827.00	17,603.00	0.00	17,603.00	-55.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	60,305.00	139,256.00	199,561.00	58,627.00	144,316.00	202,943.00	1.7%
TOTAL, EMPLOYEE BENEFITS			5,633,712.00	10,974,715.00	16,608,427.00	7,256,031.00	12,733,169.00	19,989,200.00	20.4%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	22,500.00	0.00	22,500.00	22,500.00	0.00	22,500.00	0.0%
Books and Other Reference Materials		4200	3,939.00	13,396.00	17,335.00	3,839.00	15,585.00	19,424.00	12.1%
Materials and Supplies		4300	781,944.00	334,019.00	1,115,963.00	767,692.00	300,154.00	1,067,846.00	-4.3%
Noncapitalized Equipment		4400	123,609.00	194,136.00	317,745.00	95,114.00	124,034.00	219,148.00	-31.0%
Food		4700	0.00	820.00	820.00	0.00	820.00	820.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, BOOKS AND SUPPLIES			931,992.00	542,371.00	1,474,363.00	889,145.00	440,593.00	1,329,738.00	-9.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	68,905.00	5,339,415.00	5,408,320.00	80,000.00	1,551,960.00	1,631,960.00	-69.8%
Travel and Conferences		5200	299,569.00	358,851.00	658,420.00	291,668.00	407,497.00	699,165.00	6.2%
Dues and Memberships		5300	107,906.00	11,715.00	119,621.00	104,868.00	18,858.00	123,726.00	3.4%
Insurance	5400 - 5450		66,700.00	4,500.00	71,200.00	55,500.00	0.00	55,500.00	-22.1%
Operations and Housekeeping Services		5500	295,374.00	77,665.00	373,039.00	293,613.00	101,964.00	395,577.00	6.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	611,638.00	374,404.00	986,042.00	583,835.00	394,694.00	978,529.00	-0.8%
Transfers of Direct Costs		5710	(81,163.00)	81,163.00	0.00	(80,123.00)	80,123.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(42,168.00)	(3,750.00)	(45,918.00)	(44,218.00)	(5,000.00)	(49,218.00)	7.2%
Professional/Consulting Services and Operating Expenditures		5800	2,128,601.00	7,617,056.00	9,745,657.00	1,871,362.00	5,732,929.00	7,604,291.00	-22.0%
Communications		5900	273,447.00	79,117.00	352,564.00	234,846.00	72,841.00	307,687.00	-12.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,728,809.00	13,940,136.00	17,668,945.00	3,391,351.00	8,355,866.00	11,747,217.00	-33.5%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	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	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	21,702.00	21,702.00	0.00	100,000.00	100,000.00	360.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	146,339.00	146,339.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	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	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	168,041.00	168,041.00	0.00	100,000.00	100,000.00	-40.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	113,810.00	113,810.00	0.00	113,810.00	113,810.00	0.0%
Payments to County Offices		7142	0.00	235,640.00	235,640.00	0.00	235,640.00	235,640.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	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	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	8,493,726.00	0.00	8,493,726.00	7,391,111.00	0.00	7,391,111.00	-13.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,493,726.00	349,450.00	8,843,176.00	7,391,111.00	349,450.00	7,740,561.00	-12.5%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(2,749,277.00)	2,749,277.00	0.00	(3,093,884.00)	3,093,884.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(3,212,570.00)	0.00	(3,212,570.00)	(3,223,036.00)	0.00	(3,223,036.00)	0.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,961,847.00)	2,749,277.00	(3,212,570.00)	(6,316,920.00)	3,093,884.00	(3,223,036.00)	0.3%
TOTAL, EXPENDITURES			25,007,776.00	48,697,337.00	73,705,113.00	28,619,654.00	47,496,459.00	76,116,113.00	3.3%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	6,020.00	0.00	6,020.00	6,020.00	0.00	6,020.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,020.00	0.00	6,020.00	6,020.00	0.00	6,020.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	2,700,074.00	0.00	2,700,074.00	1,155,921.00	0.00	1,155,921.00	-57.2%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	372,023.00	0.00	372,023.00	372,023.00	0.00	372,023.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,072,097.00	0.00	3,072,097.00	1,527,944.00	0.00	1,527,944.00	-50.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(788,717.00)	788,717.00	0.00	(1,414,524.00)	1,414,524.00	0.00	0.0%
Contributions from Restricted Revenues		8990	189.00	(189.00)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(788,528.00)	788,528.00	0.00	(1,414,524.00)	1,414,524.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)									
			(3,854,605.00)	788,528.00	(3,066,077.00)	(2,936,448.00)	1,414,524.00	(1,521,924.00)	-50.4%

Description			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	26,933,729.00	185,412.00	27,119,141.00	26,901,833.00	204,515.00	27,106,348.00	0.0%
2) Federal Revenue		8100-8299	381,481.00	2,776,991.00	3,158,472.00	381,481.00	1,981,144.00	2,362,625.00	-25.2%
3) Other State Revenue		8300-8599	128,115.00	12,022,337.00	12,150,452.00	125,688.00	7,184,579.00	7,310,267.00	-39.8%
4) Other Local Revenue		8600-8799	2,325,589.00	31,733,713.00	34,059,302.00	2,395,977.00	35,110,247.00	37,506,224.00	10.1%
5) TOTAL, REVENUES			29,768,914.00	46,718,453.00	76,487,367.00	29,804,979.00	44,480,485.00	74,285,464.00	-2.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		1,759,012.00	21,453,669.00	23,212,681.00	2,192,978.00	20,024,069.00	22,217,047.00	-4.3%
2) Instruction - Related Services	2000-2999		5,203,837.00	8,569,916.00	13,773,753.00	5,863,791.00	9,055,451.00	14,919,242.00	8.3%
3) Pupil Services	3000-3999		153,324.00	10,231,817.00	10,385,141.00	161,630.00	11,013,544.00	11,175,174.00	7.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		340,491.00	1,094,664.00	1,435,155.00	373,208.00	853,617.00	1,226,825.00	-14.5%
6) Enterprise	6000-6999		211,774.00	0.00	211,774.00	227,294.00	0.00	227,294.00	7.3%
7) General Administration	7000-7999		6,800,172.00	6,581,646.00	13,381,818.00	10,141,186.00	5,727,237.00	15,868,423.00	18.6%
8) Plant Services	8000-8999		2,045,440.00	416,175.00	2,461,615.00	2,268,456.00	473,091.00	2,741,547.00	11.4%
9) Other Outgo	9000-9999	Except 7600-7699	8,493,726.00	349,450.00	8,843,176.00	7,391,111.00	349,450.00	7,740,561.00	-12.5%
10) TOTAL, EXPENDITURES			25,007,776.00	48,697,337.00	73,705,113.00	28,619,654.00	47,496,459.00	76,116,113.00	3.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			4,761,138.00	(1,978,884.00)	2,782,254.00	1,185,325.00	(3,015,974.00)	(1,830,649.00)	-165.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In	8900-8929		6,020.00	0.00	6,020.00	6,020.00	0.00	6,020.00	0.0%
b) Transfers Out	7600-7629		3,072,097.00	0.00	3,072,097.00	1,527,944.00	0.00	1,527,944.00	-50.3%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(788,528.00)	788,528.00	0.00	(1,414,524.00)	1,414,524.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,854,605.00)	788,528.00	(3,066,077.00)	(2,936,448.00)	1,414,524.00	(1,521,924.00)	-50.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			906,533.00	(1,190,356.00)	(283,823.00)	(1,751,123.00)	(1,601,450.00)	(3,352,573.00)	1,081.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		9,073,808.00	13,140,265.00	22,214,073.00	9,980,341.00	11,949,909.00	21,930,250.00	-1.3%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,073,808.00	13,140,265.00	22,214,073.00	9,980,341.00	11,949,909.00	21,930,250.00	-1.3%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,073,808.00	13,140,265.00	22,214,073.00	9,980,341.00	11,949,909.00	21,930,250.00	-1.3%
2) Ending Balance, June 30 (E + F1e)			9,980,341.00	11,949,909.00	21,930,250.00	8,229,218.00	10,348,459.00	18,577,677.00	-15.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		0.00	4,320.00	4,320.00	0.00	0.00	0.00	-100.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	11,945,589.00	11,945,589.00	0.00	10,348,459.00	10,348,459.00	-13.4%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780		7,403,889.00	0.00	7,403,889.00	6,982,262.00	0.00	6,982,262.00	-5.7%
Differentiated Assistance	0000 9780		4,082,661.00		4,082,661.00			0.00	
FASFA Challenge	0000 9780		1,000.00		1,000.00			0.00	
Medicare Direct Health Linkages	0000 9780		11,524.00		11,524.00			0.00	
CTE Support	0000 9780		230,182.00		230,182.00			0.00	
MAA Reimbursement Special Ed	0000 9780		2,016,754.00		2,016,754.00			0.00	
Mandated Costs	0000 9780		418,499.00		418,499.00			0.00	
One-Time Expenses	0000 9780		636,541.00		636,541.00			0.00	
Differentiated Assistance	0000 9780				0.00	4,383,703.00		4,383,703.00	
FASFA Challenge	0000 9780				0.00	1,000.00		1,000.00	
Medi-Cal Direct	0000 9780				0.00	21,340.00		21,340.00	
CTE Support	0000 9780				0.00	205,557.00		205,557.00	
MAA Reimbursement Special Ed	0000 9780				0.00	1,265,823.00		1,265,823.00	
Mandated Costs	0000 9780				0.00	494,233.00		494,233.00	
One-Time Expenses	0000 9780				0.00	596,888.00		596,888.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		2,571,452.00	0.00	2,571,452.00	1,241,956.00	0.00	1,241,956.00	-51.7%

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6057	Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	238,893.00	82,461.00
6266	Educator Effectiveness, FY 2021-22	477,298.00	389,598.00
6300	Lottery: Instructional Materials	61,877.00	61,634.00
6371	CalWORKs for ROCP or Adult Education	28,924.00	33,830.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	107,229.00	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	53,406.00	53,406.00
7311	Classified School Employee Professional Development Block Grant	30,522.00	0.00
7412	A-G Access/Success Grant	75,000.00	0.00
7413	A-G Learning Loss Mitigation Grant	72,331.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	35,173.00	0.00
7435	Learning Recovery Emergency Block Grant	161,113.00	161,113.00
7810	Other Restricted State	25,079.00	17,353.00
9010	Other Restricted Local	10,578,744.00	9,549,064.00
Total, Restricted Balance		11,945,589.00	10,348,459.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,175,499.00	22,163,640.00	-0.1%
3) Other State Revenue		8300-8599	20,108,127.00	20,002,195.00	-0.5%
4) Other Local Revenue		8600-8799	283,336.00	342,586.00	20.9%
5) TOTAL, REVENUES			42,566,962.00	42,508,421.00	-0.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,733,453.00	1,935,463.00	11.7%
2) Classified Salaries		2000-2999	2,297,374.00	2,443,029.00	6.3%
3) Employee Benefits		3000-3999	2,458,428.00	2,965,744.00	20.6%
4) Books and Supplies		4000-4999	369,816.00	244,817.00	-33.8%
5) Services and Other Operating Expenditures		5000-5999	32,976,456.00	32,008,314.00	-2.9%
6) Capital Outlay		6000-6999	5,000.00	5,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,212,570.00	3,223,036.00	0.3%
9) TOTAL, EXPENDITURES			43,053,097.00	42,825,403.00	-0.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(486,135.00)	(316,982.00)	-34.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	372,023.00	372,023.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			372,023.00	372,023.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(114,112.00)	55,041.00	-148.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,959,037.00	2,844,925.00	-3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,959,037.00	2,844,925.00	-3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,959,037.00	2,844,925.00	-3.9%
2) Ending Balance, June 30 (E + F1e)			2,844,925.00	2,899,966.00	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,640,581.00	1,687,522.00	2.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,204,344.00	1,212,444.00	0.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	8,425,670.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	(414,962.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	134,454.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8,145,162.38		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	62,510.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			62,510.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			8,082,652.38		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	951,844.00	932,062.00	-2.1%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	21,223,655.00	21,231,578.00	0.0%
TOTAL, FEDERAL REVENUE			22,175,499.00	22,163,640.00	-0.1%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	23,185.00	23,115.00	-0.3%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	3,714,317.00	3,714,317.00	0.0%
All Other State Revenue	All Other	8590	16,370,625.00	16,264,763.00	-0.6%
TOTAL, OTHER STATE REVENUE			20,108,127.00	20,002,195.00	-0.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	91,245.00	145,829.00	59.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	2,400.00	5,000.00	108.3%
All Other Fees and Contracts		8689	189,691.00	191,757.00	1.1%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			283,336.00	342,586.00	20.9%
TOTAL, REVENUES			42,566,962.00	42,508,421.00	-0.1%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	878,685.00	977,736.00	11.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	281,893.00	300,392.00	6.6%
Other Certificated Salaries		1900	572,875.00	657,335.00	14.7%
TOTAL, CERTIFICATED SALARIES			1,733,453.00	1,935,463.00	11.7%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	198.00	198.00	0.0%
Classified Support Salaries		2200	104,804.00	89,428.00	-14.7%
Classified Supervisors' and Administrators' Salaries		2300	303,185.00	286,212.00	-5.6%
Clerical, Technical and Office Salaries		2400	894,548.00	987,644.00	10.4%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	994,639.00	1,079,547.00	8.5%
TOTAL, CLASSIFIED SALARIES			2,297,374.00	2,443,029.00	6.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	437,330.00	481,708.00	10.1%
PERS		3201-3202	608,528.00	712,311.00	17.1%
OASDI/Medicare/Alternative		3301-3302	58,284.00	63,078.00	8.2%
Health and Welfare Benefits		3401-3402	1,227,918.00	1,595,384.00	29.9%
Unemployment Insurance		3501-3502	19,967.00	8,829.00	-55.8%
Workers' Compensation		3601-3602	61,571.00	67,520.00	9.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	44,830.00	36,914.00	-17.7%
TOTAL, EMPLOYEE BENEFITS			2,458,428.00	2,965,744.00	20.6%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	269,942.00	161,628.00	-40.1%
Noncapitalized Equipment		4400	64,005.00	52,478.00	-18.0%
Food		4700	35,869.00	30,711.00	-14.4%
TOTAL, BOOKS AND SUPPLIES			369,816.00	244,817.00	-33.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	185,892.00	12,750.00	-93.1%
Travel and Conferences		5200	58,098.00	53,844.00	-7.3%
Dues and Memberships		5300	21,415.00	21,415.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	14,056.00	12,706.00	-9.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	82,183.00	81,398.00	-1.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	44,668.00	47,968.00	7.4%
Professional/Consulting Services and Operating Expenditures		5800	32,549,632.00	31,757,721.00	-2.4%
Communications		5900	20,512.00	20,512.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,976,456.00	32,008,314.00	-2.9%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	5,000.00	5,000.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,000.00	5,000.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	3,212,570.00	3,223,036.00	0.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,212,570.00	3,223,036.00	0.3%
TOTAL, EXPENDITURES			43,053,097.00	42,825,403.00	-0.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	372,023.00	372,023.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			372,023.00	372,023.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			372,023.00	372,023.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,175,499.00	22,163,640.00	-0.1%
3) Other State Revenue		8300-8599	20,108,127.00	20,002,195.00	-0.5%
4) Other Local Revenue		8600-8799	283,336.00	342,586.00	20.9%
5) TOTAL, REVENUES			42,566,962.00	42,508,421.00	-0.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		3,429,798.00	3,226,249.00	-5.9%
2) Instruction - Related Services	2000-2999		2,526,328.00	2,723,276.00	7.8%
3) Pupil Services	3000-3999		1,964,117.00	1,070,950.00	-45.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		31,906,228.00	32,569,186.00	2.1%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		3,212,570.00	3,223,036.00	0.3%
8) Plant Services	8000-8999		14,056.00	12,706.00	-9.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			43,053,097.00	42,825,403.00	-0.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(486,135.00)	(316,982.00)	-34.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	372,023.00	372,023.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			372,023.00	372,023.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(114,112.00)	55,041.00	-148.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,959,037.00	2,844,925.00	-3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,959,037.00	2,844,925.00	-3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,959,037.00	2,844,925.00	-3.9%
2) Ending Balance, June 30 (E + F1e)			2,844,925.00	2,899,966.00	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,640,581.00	1,687,522.00	2.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,204,344.00	1,212,444.00	0.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	2,206.00	2,206.00
5059	Child Development: ARP California State Preschool Program One-time Stipend	151,134.00	151,134.00
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	189.00	189.00
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	61.00	61.00
6130	Child Development: Center-Based Reserve Account	358,760.00	360,689.00
6132	Child Development: Alternative Payment Reserve Account for Department of Social Services Programs	204,863.00	205,963.00
7810	Other Restricted State	50,686.00	59,115.00
9010	Other Restricted Local	872,682.00	908,165.00
Total, Restricted Balance		1,640,581.00	1,687,522.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	46,995.00	46,995.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			46,995.00	46,995.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	40,975.00	40,975.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			40,975.00	40,975.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,020.00	6,020.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,020.00	6,020.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,020.00)	(6,020.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Forest Reserve Funds		8260	6,020.00	6,020.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	40,975.00	40,975.00	0.0%
TOTAL, FEDERAL REVENUE			46,995.00	46,995.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			46,995.00	46,995.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	40,975.00	40,975.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			40,975.00	40,975.00	0.0%
TOTAL, EXPENDITURES			40,975.00	40,975.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	6,020.00	6,020.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,020.00	6,020.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	46,995.00	46,995.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			46,995.00	46,995.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	40,975.00	40,975.00	0.0%
10) TOTAL, EXPENDITURES			40,975.00	40,975.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			6,020.00	6,020.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,020.00	6,020.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,020.00)	(6,020.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,933,799.00	11,933,799.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,933,799.00	11,933,799.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,933,799.00	11,933,799.00	0.0%
2) Ending Balance, June 30 (E + F1e)			11,933,799.00	11,933,799.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	11,933,799.00	11,933,799.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	11,933,799.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			11,933,799.40		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			11,933,799.40		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,933,799.00	11,933,799.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,933,799.00	11,933,799.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,933,799.00	11,933,799.00	0.0%
2) Ending Balance, June 30 (E + F1e)			11,933,799.00	11,933,799.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	11,933,799.00	11,933,799.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	242,416.00	229,395.00	-5.4%
5) TOTAL, REVENUES			242,416.00	229,395.00	-5.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	39,600.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,012,628.00	697,467.00	-31.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,052,228.00	697,467.00	-33.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(809,812.00)	(468,072.00)	-42.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,700,074.00	1,155,921.00	-57.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,700,074.00	1,155,921.00	-57.2%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,890,262.00	687,849.00	-63.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,483,750.00	29,374,012.00	6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,483,750.00	29,374,012.00	6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,483,750.00	29,374,012.00	6.9%
2) Ending Balance, June 30 (E + F1e)			29,374,012.00	30,061,861.00	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	454,184.00	683,579.00	50.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	28,919,828.00	29,378,282.00	1.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	28,464,588.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	(890,938.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			27,573,650.11		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	936.72		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			936.72		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			27,572,713.39		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	226,203.00	226,204.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,219.00	3,191.00	161.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	14,994.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			242,416.00	229,395.00	-5.4%
TOTAL, REVENUES			242,416.00	229,395.00	-5.4%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	33,400.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,200.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			39,600.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	16,933.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	596,695.00	243,000.00	-59.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	399,000.00	175,000.00	-56.1%
Equipment Replacement		6500	0.00	279,467.00	New
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,012,628.00	697,467.00	-31.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,052,228.00	697,467.00	-33.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: Special Reserve Fund From: General Fund/CSSF		8912	2,700,074.00	1,155,921.00	-57.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,700,074.00	1,155,921.00	-57.2%
<b>INTERFUND TRANSFERS OUT</b>					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,700,074.00	1,155,921.00	-57.2%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	242,416.00	229,395.00	-5.4%
5) TOTAL, REVENUES			242,416.00	229,395.00	-5.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,052,228.00	697,467.00	-33.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,052,228.00	697,467.00	-33.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(809,812.00)	(468,072.00)	-42.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,700,074.00	1,155,921.00	-57.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,700,074.00	1,155,921.00	-57.2%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			1,890,262.00	687,849.00	-63.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,483,750.00	29,374,012.00	6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,483,750.00	29,374,012.00	6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,483,750.00	29,374,012.00	6.9%
2) Ending Balance, June 30 (E + F1e)			29,374,012.00	30,061,861.00	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	454,184.00	683,579.00	50.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	28,919,828.00	29,378,282.00	1.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	454,184.00	683,579.00
Total, Restricted Balance		454,184.00	683,579.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,204,857.00	6,683,224.00	7.7%
5) TOTAL, REVENUES			6,204,857.00	6,683,224.00	7.7%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	36,259.00	36,259.00	0.0%
5) Services and Other Operating Expenses		5000-5999	7,242,401.00	8,237,411.00	13.7%
6) Depreciation and Amortization		6000-6999	2,972.00	2,972.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENSES			7,281,632.00	8,276,642.00	13.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,076,775.00)	(1,593,418.00)	48.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,076,775.00)	(1,593,418.00)	48.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	16,698,730.00	15,621,955.00	-6.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,698,730.00	15,621,955.00	-6.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,698,730.00	15,621,955.00	-6.4%
2) Ending Net Position, June 30 (E + F1e)			15,621,955.00	14,028,537.00	-10.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	7,429.00	0.00	-100.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	15,614,526.00	14,028,537.00	-10.2%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	31,665,917.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	150,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	911.92		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	23,771.34		
g) Accumulated Depreciation - Equipment		9445	(16,342.81)		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			31,824,257.45		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	21,446,247.84		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			21,446,247.84		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			10,378,009.61		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	102,532.00	393,134.00	283.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	6,102,325.00	6,290,090.00	3.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,204,857.00	6,683,224.00	7.7%
TOTAL, REVENUES			6,204,857.00	6,683,224.00	7.7%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	24,600.00	24,600.00	0.0%
Noncapitalized Equipment		4400	11,659.00	11,659.00	0.0%
TOTAL, BOOKS AND SUPPLIES			36,259.00	36,259.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	1,240.00	1,240.00	0.0%
Insurance		5400-5450	309,959.00	344,527.00	11.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,914.00	8,914.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,250.00	1,250.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	6,920,174.00	7,880,616.00	13.9%
Communications		5900	864.00	864.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,242,401.00	8,237,411.00	13.7%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	2,972.00	2,972.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			2,972.00	2,972.00	0.0%
TOTAL, EXPENSES			7,281,632.00	8,276,642.00	13.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,204,857.00	6,683,224.00	7.7%
5) TOTAL, REVENUES			6,204,857.00	6,683,224.00	7.7%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		7,281,632.00	8,276,642.00	13.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			7,281,632.00	8,276,642.00	13.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,076,775.00)	(1,593,418.00)	48.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,076,775.00)	(1,593,418.00)	48.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	16,698,730.00	15,621,955.00	-6.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,698,730.00	15,621,955.00	-6.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,698,730.00	15,621,955.00	-6.4%
2) Ending Net Position, June 30 (E + F1e)			15,621,955.00	14,028,537.00	-10.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	7,429.00	0.00	-100.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	15,614,526.00	14,028,537.00	-10.2%

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public Instruction:

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

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

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

Reserves for open claims \$12,987,408, IBNRs \$3,018,568

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: \_\_\_\_\_

For additional information on this certification, please contact:

Name:	Nicole Evenson
Title:	Administrator, Internal Services
Telephone:	805-964-4711 Ext. 5227
E-mail:	nevenson@sbceo.org

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	30.63	30.63	30.63	30.63	30.63	30.63
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	3.65	3.65	3.65	3.65	3.65	3.65
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	<b>34.28</b>	<b>34.28</b>	<b>34.28</b>	<b>34.28</b>	<b>34.28</b>	<b>34.28</b>
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	7.80	7.80	7.80	7.80	7.80	7.80
b. Special Education-Special Day Class	45.47	45.47	45.47	45.47	45.47	45.47
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	<b>53.27</b>	<b>53.27</b>	<b>53.27</b>	<b>53.27</b>	<b>53.27</b>	<b>53.27</b>
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>87.55</b>	<b>87.55</b>	<b>87.55</b>	<b>87.55</b>	<b>87.55</b>	<b>87.55</b>
<b>4. Adults in Correctional Facilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>5. County Operations Grant ADA</b>	<b>61,695.35</b>	<b>61,695.35</b>	<b>61,695.35</b>	<b>61,695.35</b>	<b>61,695.35</b>	<b>61,695.35</b>
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		61,695.35	0.00%	61,695.35	0.00%	61,695.35
(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	26,901,833.00	-0.12%	26,868,500.00	-0.62%	26,701,833.00
2. Federal Revenues	8100-8299	381,481.00	0.00%	381,481.00	0.00%	381,481.00
3. Other State Revenues	8300-8599	125,688.00	3.54%	130,137.00	3.31%	134,445.00
4. Other Local Revenues	8600-8799	2,395,977.00	1.00%	2,419,937.00	1.00%	2,444,136.00
5. Other Financing Sources						
a. Transfers In	8900-8929	6,020.00	0.00%	6,020.00	0.00%	6,020.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	(1,414,524.00)	0.00%	(1,414,524.00)	0.00%	(1,414,524.00)
6. Total (Sum lines A1 thru A5c)		28,396,475.00	-0.02%	28,391,551.00	-0.49%	28,253,391.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,792,484.00		4,212,645.00
b. Step & Column Adjustment				77,087.00		63,123.00
c. Cost-of-Living Adjustment				162,025.00		141,528.00
d. Other Adjustments				(818,951.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,792,484.00	-12.10%	4,212,645.00	4.86%	4,417,296.00
2. Classified Salaries						
a. Base Salaries				11,216,452.00		10,240,070.00
b. Step & Column Adjustment				168,394.00		168,961.00
c. Cost-of-Living Adjustment				393,849.00		344,539.00
d. Other Adjustments				(1,538,625.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,216,452.00	-8.70%	10,240,070.00	5.01%	10,753,570.00
3. Employee Benefits	3000-3999	7,256,031.00	1.83%	7,389,011.00	8.00%	7,980,454.00
4. Books and Supplies	4000-4999	889,145.00	-44.99%	489,145.00	0.00%	489,145.00
5. Services and Other Operating Expenditures	5000-5999	3,391,351.00	0.00%	3,391,351.00	0.00%	3,391,351.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,391,111.00	-7.19%	6,859,538.00	-7.50%	6,344,905.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,316,920.00)	2.53%	(6,476,963.00)	2.37%	(6,630,648.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,527,944.00	-75.65%	372,023.00	0.00%	372,023.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		30,147,598.00	-12.18%	26,476,820.00	2.42%	27,118,096.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,751,123.00)		1,914,731.00		1,135,295.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,980,341.00		8,229,218.00		10,143,949.00
2. Ending Fund Balance (Sum lines C and D1)		8,229,218.00		10,143,949.00		11,279,244.00
3. Components of Ending Fund Balance						
a. Nonspendable 9710-9719		5,000.00		5,000.00		5,000.00
b. Restricted 9740						
c. Committed						
1. Stabilization Arrangements 9750		0.00				
2. Other Commitments 9760		0.00				
d. Assigned 9780		6,982,262.00		6,982,262.00		6,982,262.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties 9789		1,241,956.00		3,156,687.00		4,291,982.00
2. Unassigned/Unappropriated 9790		0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,229,218.00		10,143,949.00		11,279,244.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements 9750		0.00		0.00		0.00
b. Reserve for Economic Uncertainties 9789		1,241,956.00		3,156,687.00		4,291,982.00
c. Unassigned/Unappropriated 9790		0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements 9750				0.00		0.00
b. Reserve for Economic Uncertainties 9789		11,933,799.00		11,933,799.00		11,933,799.00
c. Unassigned/Unappropriated 9790				0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		13,175,755.00		15,090,486.00		16,225,781.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<p>Assumptions used for 2024-25 and 2025-26 projections - REVENUES: Change in LCFF/Revenue Limit Sources due to projected decreased number of districts in Differentiated Assistance. No change in unrestricted Federal Revenue. Other State Revenues projected with 3.54% increase in 2024-25 and 3.31% increase in 2025-26. Local Revenues include 1% increases in each 2024-25 and 2025-26 reflecting prior year trends. EXPENDITURES: Certificated Salaries include a 1.94% step and column increase in 2024-25 and 1.86% in 2025-26. Classified Salaries include a 1.74% step and column increase in 2024-25 and 1.65% in 2025-26. Certificated and Classified Salaries are projected with a negotiated 4% negotiated COLA in 2024-25 and an estimated 3.31% COLA in 2025-26. Certificated and Classified Salaries Other Adjustments reflects removal of one-time, off schedule stipend paid in 2023-24. Health and Welfare increases are projected at 10% in each of the two subsequent years. STRS rate of 19.1% in both 2024-25 and 2025-26 is included. PERS rates of 27.7% in 2024-25, and 28.3% in 2025-26 are included. Unemployment Insurance projected at 0.2% in 2024-25 and 2025-26. Other statutory benefits rates are not projected to change. Other Financing Sources - Transfers Out have decreased in each of the two subsequent years to maintain sufficient reserve levels.</p>						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	204,515.00	0.00%	204,515.00	0.00%	204,515.00
2. Federal Revenues	8100-8299	1,981,144.00	0.00%	1,981,144.00	0.00%	1,981,144.00
3. Other State Revenues	8300-8599	7,184,579.00	3.54%	7,438,913.00	3.31%	7,685,141.00
4. Other Local Revenues	8600-8799	35,110,247.00	1.00%	35,461,349.00	1.00%	35,815,962.00
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%	
c. Contributions	8980-8999	1,414,524.00	0.00%	1,414,524.00	0.00%	1,414,524.00
6. Total (Sum lines A1 thru A5c)		45,895,009.00	1.32%	46,500,445.00	1.29%	47,101,286.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				13,408,107.00		14,214,953.00
b. Step & Column Adjustment				260,117.00		264,398.00
c. Cost-of-Living Adjustment				546,729.00		479,267.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,408,107.00	6.02%	14,214,953.00	5.23%	14,958,618.00
2. Classified Salaries						
a. Base Salaries				9,015,390.00		9,539,148.00
b. Step & Column Adjustment				156,868.00		157,396.00
c. Cost-of-Living Adjustment				366,890.00		320,956.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,015,390.00	5.81%	9,539,148.00	5.01%	10,017,500.00
3. Employee Benefits	3000-3999	12,733,169.00	8.37%	13,799,464.00	7.13%	14,783,082.00
4. Books and Supplies	4000-4999	440,593.00	0.00%	440,593.00	0.00%	440,593.00
5. Services and Other Operating Expenditures	5000-5999	8,355,866.00	0.00%	8,355,866.00	0.00%	8,355,866.00
6. Capital Outlay	6000-6999	100,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	349,450.00	0.00%	349,450.00	0.00%	349,450.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,093,884.00	5.17%	3,253,927.00	4.72%	3,407,612.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	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)				0.00		0.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
11. Total (Sum lines B1 thru B10)		47,496,459.00	5.17%	49,953,401.00	4.72%	52,312,721.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,601,450.00)		(3,452,956.00)		(5,211,435.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,949,909.00		10,348,459.00		6,895,503.00
2. Ending Fund Balance (Sum lines C and D1)		10,348,459.00		6,895,503.00		1,684,068.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	10,348,459.00		6,895,503.00		1,684,068.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,348,459.00		6,895,503.00		1,684,068.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
Assumptions used for 2024-25 and 2025-26 projections - REVENUES: No change in LCFF/Revenue Limit Sources. No change in restricted Federal Revenue. Other State Revenues projected with 3.54% increase in 2024-25 and 3.31% increase in 2025-26. Local Revenues include 1% increases in each 2024-25 and 2025-26 reflecting prior year trends. EXPENDITURES: Certificated Salaries include a 1.94% step and column increase in 2024-25 and 1.86% in 2025-26. Classified Salaries include a 1.74% step and column increase in 2024-25 and 1.65% in 2025-26. Certificated and Classified Salaries are projected with a negotiated 4% negotiated COLA in 2024-25 and an estimated 3.31% COLA in 2025-26. Health and Welfare increases are projected at 10% in each of the two subsequent years. STRS rate of 19.1% in both 2024-25 and 2025-26 is included. PERS rates of 27.7% in 2024-25, and 28.3% in 2025-26 are included. Unemployment Insurance projected at 0.2% in 2024-25 and 2025-26. Other statutory benefits rates are not projected to change. Other Financing Sources - Transfers Out have decreased in each of the two subsequent years to maintain sufficient reserve levels.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		61,695.35	0.00%	61,695.35	0.00%	61,695.35
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	27,106,348.00	-0.12%	27,073,015.00	-0.62%	26,906,348.00
2. Federal Revenues	8100-8299	2,362,625.00	0.00%	2,362,625.00	0.00%	2,362,625.00
3. Other State Revenues	8300-8599	7,310,267.00	3.54%	7,569,050.00	3.31%	7,819,586.00
4. Other Local Revenues	8600-8799	37,506,224.00	1.00%	37,881,286.00	1.00%	38,260,098.00
5. Other Financing Sources						
a. Transfers In	8900-8929	6,020.00	0.00%	6,020.00	0.00%	6,020.00
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)		74,291,484.00	0.81%	74,891,996.00	0.62%	75,354,677.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				18,200,591.00		18,427,598.00
b. Step & Column Adjustment				337,204.00		327,521.00
c. Cost-of-Living Adjustment				708,754.00		620,795.00
d. Other Adjustments				(818,951.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,200,591.00	1.25%	18,427,598.00	5.15%	19,375,914.00
2. Classified Salaries						
a. Base Salaries				20,231,842.00		19,779,218.00
b. Step & Column Adjustment				325,262.00		326,357.00
c. Cost-of-Living Adjustment				760,739.00		665,495.00
d. Other Adjustments				(1,538,625.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,231,842.00	-2.24%	19,779,218.00	5.01%	20,771,070.00
3. Employee Benefits	3000-3999	19,989,200.00	6.00%	21,188,475.00	7.43%	22,763,536.00
4. Books and Supplies	4000-4999	1,329,738.00	-30.08%	929,738.00	0.00%	929,738.00
5. Services and Other Operating Expenditures	5000-5999	11,747,217.00	0.00%	11,747,217.00	0.00%	11,747,217.00
6. Capital Outlay	6000-6999	100,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,740,561.00	-6.87%	7,208,988.00	-7.14%	6,694,355.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,223,036.00)	0.00%	(3,223,036.00)	0.00%	(3,223,036.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,527,944.00	-75.65%	372,023.00	0.00%	372,023.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
11. Total (Sum lines B1 thru B10)		77,644,057.00	-1.56%	76,430,221.00	3.93%	79,430,817.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,352,573.00)		(1,538,225.00)		(4,076,140.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		21,930,250.00		18,577,677.00		17,039,452.00
2. Ending Fund Balance (Sum lines C and D1)		18,577,677.00		17,039,452.00		12,963,312.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	10,348,459.00		6,895,503.00		1,684,068.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	6,982,262.00		6,982,262.00		6,982,262.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,241,956.00		3,156,687.00		4,291,982.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		18,577,677.00		17,039,452.00		12,963,312.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,241,956.00		3,156,687.00		4,291,982.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,933,799.00		11,933,799.00		11,933,799.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		13,175,755.00		15,090,486.00		16,225,781.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		16.97%		19.74%		20.43%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
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)		0.00		0.00		0.00
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)		77,644,057.00		76,430,221.00		79,430,817.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		77,644,057.00		76,430,221.00		79,430,817.00
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)		77,644,057.00		76,430,221.00		79,430,817.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,329,321.71		2,292,906.63		2,382,924.51
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		707,000.00		707,000.00		707,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,329,321.71		2,292,906.63		2,382,924.51
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	1,288,627.00		76,157.00	1,364,784.00
2. State Lottery Revenue	8560	22,139.00		5,720.00	27,859.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,310,766.00	0.00	81,877.00	1,392,643.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	2,702.00		0.00	2,702.00
3. Employee Benefits	3000-3999	2,611.00		0.00	2,611.00
4. Books and Supplies	4000-4999	4,321.00		0.00	4,321.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	37,748.00			37,748.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			20,000.00	20,000.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		47,382.00	0.00	20,000.00	67,382.00
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	1,263,384.00	0.00	61,877.00	1,325,261.00
<b>D. COMMENTS:</b>					
\$20,000 budgeted for Learn 360, a program which provides instructional materials content via online subscription. (Purchased from Stanislaus County Office of Education)					
Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.					
*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.					

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	500,000.00		500,000.00			500,000.00
Work in Progress	599,829.00		599,829.00			599,829.00
Total capital assets not being depreciated	1,099,829.00	0.00	1,099,829.00	0.00	0.00	1,099,829.00
Capital assets being depreciated:						
Land Improvements	80,578.00		80,578.00			80,578.00
Buildings	5,493,781.00		5,493,781.00			5,493,781.00
Equipment	4,838,042.00		4,838,042.00			4,838,042.00
Total capital assets being depreciated	10,412,401.00	0.00	10,412,401.00	0.00	0.00	10,412,401.00
Accumulated Depreciation for:						
Land Improvements	(74,787.00)		(74,787.00)			(74,787.00)
Buildings	(1,850,748.00)		(1,850,748.00)			(1,850,748.00)
Equipment	(3,686,784.00)		(3,686,784.00)			(3,686,784.00)
Total accumulated depreciation	(5,612,319.00)	0.00	(5,612,319.00)	0.00	0.00	(5,612,319.00)
Total capital assets being depreciated, net excluding lease and subscription assets	4,800,082.00	0.00	4,800,082.00	0.00	0.00	4,800,082.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	5,899,911.00	0.00	5,899,911.00	0.00	0.00	5,899,911.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets	1,612,719.00		1,612,719.00			1,612,719.00
Accumulated amortization for lease assets	(245,701.00)		(245,701.00)			(245,701.00)
Total lease assets, net	1,367,018.00	0.00	1,367,018.00	0.00	0.00	1,367,018.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	1,367,018.00	0.00	1,367,018.00	0.00	0.00	1,367,018.00

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	953,694.00		953,694.00			953,694.00	
Compensated Absences Payable	60,911.54		60,911.54			60,911.54	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	1,014,605.54	0.00	1,014,605.54	0.00	0.00	1,014,605.54	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(49,218.00)	0.00	(3,223,036.00)				
Other Sources/Uses Detail					6,020.00	1,527,944.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	47,968.00	0.00	3,223,036.00	0.00				
Other Sources/Uses Detail					372,023.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	6,020.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,155,921.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	1,250.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	49,218.00	(49,218.00)	3,223,036.00	(3,223,036.00)	1,533,964.00	1,533,964.00		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(45,918.00)	0.00	(3,212,570.00)				
Other Sources/Uses Detail					6,020.00	3,072,097.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	44,668.00	0.00	3,212,570.00	0.00				
Other Sources/Uses Detail					372,023.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	6,020.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,700,074.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	1,250.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	45,918.00	(45,918.00)	3,212,570.00	(3,212,570.00)	3,078,117.00	3,078,117.00	0.00	0.00

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

61,695

County Office County Operations Grant ADA Standard Percentage Level:

1.00%

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

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

Fiscal Year	County Operations Grant Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals		
Third Prior Year (2020-21)	65,198.76	65,220.51	N/A	Met
Second Prior Year (2021-22)	65,220.51	61,122.01	6.28%	Not Met
First Prior Year (2022-23)	61,828.62	61695.35	0.22%	Met

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

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

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

DATA ENTRY: All data are extracted or calculated.

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

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2020-21)	100.90	75.89	65,220.51	0.00
Second Prior Year (2021-22)	33.64	61.96	61,122.01	0.00
First Prior Year (2022-23)	34.28	53.27	61,695.35	0.00
Historical Average:	56.27	63.71	62,679.29	0.00
<b>County Office's County Operated Programs ADA Standard:</b>				
<b>Budget Year (2023-24)</b>				
(historical average plus 2%):	57.40	64.98	63,932.88	0.00
<b>1st Subsequent Year (2024-25)</b>				
(historical average plus 4%):	58.52	66.25	65,186.46	0.00
<b>2nd Subsequent Year (2025-26)</b>				
(historical average plus 6%):	59.65	67.53	66,440.05	0.00

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2023-24)	34.28	53.27	61,695.35	0.00
1st Subsequent Year (2024-25)	34.28	53.27	61695.35	0.00
2nd Subsequent Year (2025-26)	34.28	53.27	61695.35	0.00
Status:	Met	Met	Met	Met

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

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

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

Explanation:

(required if NOT met)

2. CRITERION: LCFF Revenue

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

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

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

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

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

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

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

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

Hold Harmless

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

Status: Hold Harmless

		Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>I. LCFF Funding</b>					
a.	COE funded at Target LCFF				
a1.	County Operations Grant	N/A	N/A	N/A	N/A
a2.	Alternative Education Grant	N/A	N/A	N/A	N/A
b.	COE funded at Hold Harmless LCFF				
b1.	County Operations Grant (informational only)				
b2.	Alternative Education Grant (informational only)				
c.	Charter Funded County Program				
c1.	LCFF Entitlement				
d.	Total LCFF (Sum of a or b, and c)	0.00	0.00	0.00	0.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	61,695.35	61,695.35	61,695.35	61,695.35
b.	Prior Year ADA (Funded)		61,695.35	61,695.35	61,695.35
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a1 At Target or Section I-b1 Hold Harmless), prior year column			
b1.	COLA percentage			
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Total Change (Step 2b2)	0.00	0.00	0.00
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	0.00%	0.00%	0.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

III. Alternative Education Grant

Step 1 - Change in Population

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	34.28	34.28	34.28
b.	Prior Year ADA (Funded)	34.28	34.28	34.28
c.	Difference (Step 1a minus Step 1b)	0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a2 At Target or Section I-b2 Hold Harmless), prior year column			
b1.	COLA percentage (Section II-Step 2b1)	0.00%	0.00%	0.00%
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Total Change (Step 2b2)	0.00	0.00	0.00
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	0.00%	0.00%	0.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

IV. Charter Funded County Program

Step 1 - Change in Population

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

Step 2 - Change in Funding Level

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

Step 3 - Weighted Change in Population and Funding Level

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

V. Weighted Change

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a.	Total weighted percent change (Step 3c in sections II, III and IV)	0.00%	0.00%
LCFF Revenue Standard (line V-a, plus/minus 1%):		N/A	N/A

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

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

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

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected local property taxes (Form 01, Objects 8021 - 8089)	41,312,736.00	41,312,736.00	41,312,736.00	41,312,736.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%

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

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

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	45,837,605.00	45,805,709.00	45,772,376.00	45,605,709.00
County Office's Projected Change in LCFF Revenue:		-0.07%	-0.07%	-0.36%
Standard:		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Met	Met	Met

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

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation  
(required if NOT met)

3. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. County Office's Change in Funding Level (Criterion 2C):	-0.07%	-0.07%	-0.36%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-5.07% to 4.93%	-5.07% to 4.93%	-5.36% to 4.64%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2022-23)	48,763,158.00		
Budget Year (2023-24)	58,421,633.00	19.81%	Not Met
1st Subsequent Year (2024-25)	59,395,291.00	1.67%	Met
2nd Subsequent Year (2025-26)	62,910,520.00	5.92%	Not Met

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

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

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

Explanation:

(required if NOT met)

One-time, off schedule stipend in addition to 4% negotiated on schedule salary increase included in 2023-24 budget. Corresponding statutory benefit increases also included. One-time, off schedule stipend and corresponding benefits removed in 2024-25, resulting in lower percent change over previous year. 2025-26 increase represents projected step and column, estimated COLA and statutory 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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus ten percent.

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. County Office's Change in Funding Level (Criterion 2C):	-0.07%	-0.07%	-0.36%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.07% to 9.93%	-10.07% to 9.93%	-10.36% to 9.64%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.07% to 4.93%	-5.07% to 4.93%	-5.36% to 4.64%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2022-23)	3,158,472.00		
Budget Year (2023-24)	2,362,625.00	-25.20%	Yes
1st Subsequent Year (2024-25)	2,362,625.00	0.00%	No
2nd Subsequent Year (2025-26)	2,362,625.00	0.00%	No

Explanation:

(required if Yes)

The decrease in Federal revenue in the budget year is due to CDPH Workforce grant \$450,574 and American Resuce Plan I - Homeless Child & Youth grant \$202,649 not expected to be renewed at the time of budget projection. Also the deferred revenue for ESSA, Title I, Part D is projected to be lower in 2023-24 than 2022-23.

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

First Prior Year (2022-23)	12,150,452.00		
Budget Year (2023-24)	7,310,267.00	-39.84%	Yes
1st Subsequent Year (2024-25)	7,569,050.00	3.54%	No
2nd Subsequent Year (2025-26)	7,819,586.00	3.31%	No

Explanation:

(required if Yes)

The majority of the change in State Revenue, in the budget year, is due to a reduction in CTE K-12 Strong Workforce Program funding of \$3,939,163. Also, the Local Solutions to the Shortage of Special Education Teachers grant funding of \$600,000 is not projected to continue in 2023-24.

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

First Prior Year (2022-23)	34,059,302.00		
Budget Year (2023-24)	37,506,224.00	10.12%	Yes
1st Subsequent Year (2024-25)	37,881,286.00	1.00%	No
2nd Subsequent Year (2025-26)	38,260,098.00	1.00%	No

Explanation:

(required if Yes)

The increase in Other Local Revenue in the budget year is due to an expected increased reimbursement from SELPA for Regional Program expenses.

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

First Prior Year (2022-23)	1,474,363.00		
Budget Year (2023-24)	1,329,738.00	-9.81%	Yes
1st Subsequent Year (2024-25)	929,738.00	-30.08%	Yes
2nd Subsequent Year (2025-26)	929,738.00	0.00%	No

**Explanation:**

(required if Yes)

In the budget year, there is a projected decrease in supplies of \$48,117 and non-capitalized equipment \$98,597. In 2024-25, a supply contingency budgeted in 2023-24 has not been continued.

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

First Prior Year (2022-23)	17,668,945.00		
Budget Year (2023-24)	11,747,217.00	-33.51%	Yes
1st Subsequent Year (2024-25)	11,747,217.00	0.00%	No
2nd Subsequent Year (2025-26)	11,747,217.00	0.00%	No

**Explanation:**

"(required if Yes)"

Decrease in budget year is related to decreased CTE K-12 Strong Workforce Program funding (\$3,535,040), decreased Local Solutions funding (\$592,000), decreased Special Education Non-Public Agency services for unfilled positions (\$691,442) and decreased Professional Services (\$1,089,586).

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
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**Total Federal, Other State, and Other Local Revenue (Section 4B)**

First Prior Year (2022-23)	49,368,226.00		
Budget Year (2023-24)	47,179,116.00	-4.43%	Met
1st Subsequent Year (2024-25)	47,812,961.00	1.34%	Met
2nd Subsequent Year (2025-26)	48,442,309.00	1.32%	Met

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

First Prior Year (2022-23)	19,143,308.00		
Budget Year (2023-24)	13,076,955.00	-31.69%	Not Met
1st Subsequent Year (2024-25)	12,676,955.00	-3.06%	Met
2nd Subsequent Year (2025-26)	12,676,955.00	0.00%	Met

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

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

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

**Explanation:**

Federal Revenue

(linked from 4B

if NOT met)

**Explanation:**

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

**Explanation:**

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

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

**Explanation:**

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

In the budget year, there is a projected decrease in supplies of \$48,117 and non-capitalized equipment \$98,597. In 2024-25, a supply contingency budgeted in 2023-24 has not been continued.

**Explanation:**

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

Decrease in budget year is related to decreased CTE K-12 Strong Workforce Program funding (\$3,535,040), decreased Local Solutions funding (\$592,000), decreased Special Education Non-Public Agency services for unfilled positions (\$691,442) and decreased Professional Services (\$1,089,586).

5. **CRITERION: Facilities Maintenance**

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

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

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

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

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	30,147,598.00	904,427.94	0.00	Not Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

<b>Explanation:</b> (required if NOT met and Other is marked)	<input checked="checked" type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
	<input type="checkbox"/>	Other (explanation must be provided)

6. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup>, in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	10,933,799.40	11,933,799.40	14,505,251.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	8,398,406.23	9,057,202.33	0.00
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, foreach of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	19,332,205.63	20,991,001.73	14,505,251.00
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	58,425,434.54	64,221,990.50	76,777,210.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	58,425,434.54	64,221,990.50	76,777,210.00
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	33.10%	32.70%	18.90%
<b>County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>11.00%</b>	<b>10.90%</b>	<b>6.30%</b>

<sup>1</sup> 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.

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	604,030.89	24,572,926.02	N/A	Met
Second Prior Year (2021-22)	658,994.68	25,951,477.03	N/A	Met
First Prior Year (2022-23)	906,533.00	28,079,873.00	N/A	Met
Budget Year (2023-24) (Information only)	(1,751,123.00)	30,147,598.00		

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

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

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

**Explanation:**  
(required if NOT met)

7. **CRITERION: Fund Balance**

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

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

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

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

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

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

77,644,057.00

**County Office's Fund Balance Standard Percentage Level:**

**1.00%**

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

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

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

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

No

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

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

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0.00	0.00	0.00

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

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2020-21)	7,730,651.00	7,810,783.01	N/A	Met
Second Prior Year (2021-22)	8,284,126.00	8,414,813.90	N/A	Met
First Prior Year (2022-23)	8,914,764.00	9,073,808.00	N/A	Met
Budget Year (2023-24) (Information only)	9,980,341.00			

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

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

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

- 1a. STANDARD MET - Unrestricted county school service fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**  
(required if NOT met)

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8. CRITERION: Reserves

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

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

<sup>1</sup>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.

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	77,644,057.00	76,430,221.00	79,430,817.00
County Office's Reserve Standard Percentage Level:	3.00%	3.00%	3.00%

8A. Calculating the County Office's Reserve Standard

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	77,644,057.00	76,430,221.00	79,430,817.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	77,644,057.00	76,430,221.00	79,430,817.00
4. Reserve Standard Percentage Level	3.00%	3.00%	3.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	2,329,321.71	2,292,906.63	2,382,924.51
6. Reserve Standard - by Amount (From percentage level chart above)	707,000.00	707,000.00	707,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	2,329,321.71	2,292,906.63	2,382,924.51

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

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

All other data are extracted or calculated.

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,241,956.00	3,156,687.00	4,291,982.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	11,933,799.00	11,933,799.00	11,933,799.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	13,175,755.00	15,090,486.00	16,225,781.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	16.97%	19.74%	20.43%
County Office's Reserve Standard (Section 8A, Line 7):	2,329,321.71	2,292,906.63	2,382,924.51
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

**S3. Use of Ongoing Revenues for One-time Expenditures**

- 1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?
- 1b. If Yes, identify the expenditures:

No

**S4. Contingent Revenues**

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

No

S5. Contributions

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

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

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

County Office's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2022-23)	(788,717.00)			
Budget Year (2023-24)	(1,414,524.00)	625,807.00	79.3%	Not Met
1st Subsequent Year (2024-25)	(1,414,524.00)	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	(1,414,524.00)	0.00	0.0%	Met
<b>1b. Transfers In, County School Service Fund *</b>				
First Prior Year (2022-23)	6,020.00			
Budget Year (2023-24)	6,020.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	6,020.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	6,020.00	0.00	0.0%	Met
<b>1c. Transfers Out, County School Service Fund *</b>				
First Prior Year (2022-23)	3,072,097.00			
Budget Year (2023-24)	1,527,944.00	(1,544,153.00)	(50.3%)	Not Met
1st Subsequent Year (2024-25)	372,023.00	(1,155,921.00)	(75.7%)	Not Met
2nd Subsequent Year (2025-26)	372,023.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

Explanation:  
(required if NOT met)

In the budget year, there is an increase in unrestricted Special Education contributions to restricted Special Education programs; Direct Service programs \$234,270 and Infant program \$405,540. To reduce the contribution in the future, Special Education has applied for additional funding, is looking into using alternative funding and is closely studying time distribution of support positions.

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

Transfer out to Fund 40 Special Reserve Fund for Capital Outlay Projects in the budget year was not projected to continue in the two subsequent years.

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

**Project Information:**  
(required if YES)

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	5	Fund 01, Object 8972	Fund 01, Objects 7438 & 7439	1,884,589
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				60,912

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

TOTAL:				1,945,501

Type of Commitment (continued)	Prior Year (2022-23) Annual Payment (P & I)	Budget Year (2023-24) Annual Payment (P & I)	1st Subsequent Year (2024-25) Annual Payment (P & I)	2nd Subsequent Year (2025-26) Annual Payment (P & I)
	378,380	366,879	363,739	355,737
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	60,912	60,912	60,912	60,912

Other Long-term Commitments (continued):

Total Annual Payments:	439,292	427,791	424,651	416,649
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

---

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

Yes

2. For the county office's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund

Government Fund

0

17,603

4. OPEB Liabilities

a. Total OPEB liability

828,496.00

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

0.00

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

828,496.00

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

Actuarial

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

Jun 30, 2022

5. OPEB Contributions

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

0.00

0.00

0.00

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

17,603.00

17,244.00

18,969.00

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

0.00

0.00

0.00

d. Number of retirees receiving OPEB benefits

2.00

1.00

1.00

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

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

1	Does your county office operate any self-insurance programs such as workers' "compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)"	<div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">Yes</div>												
2	Describe each self-insurance program operated by the county office, including details for each such as level of risk retained, funding approach, basis for the valuation (county office's estimate or actuarial valuation), and date of the valuation: <div style="border: 1px solid black; padding: 10px; margin-top: 10px;">                     The SBCEO is a member of, and the fiscal agent for, the Self-Insurance Program for Employees (SIPE) of Santa Barbara County School Districts. This includes 19 school districts, 1 community college, 1 JPA, and the County Superintendent of Schools. Each LEA is represented on the SIPE Board. The SBCEO has no liability for the JPA except for that which is common to all members. Member contributions fund all liabilities of the JPA, including all future liabilities, which are fully accrued. An actuarial report is commissioned annually by the JPA.                 </div>													
3.	Self-Insurance Liabilities <table border="0" style="margin-top: 10px;"> <tr> <td style="width: 60%;">a. Accrued liability for self-insurance programs</td> <td style="width: 40%; text-align: center;"> <div style="border: 1px solid black; padding: 2px;">16,005,976.00</div> </td> </tr> <tr> <td>b. Unfunded liability for self-insurance programs</td> <td style="text-align: center;"> <div style="border: 1px solid black; padding: 2px;">0.00</div> </td> </tr> </table>		a. Accrued liability for self-insurance programs	<div style="border: 1px solid black; padding: 2px;">16,005,976.00</div>	b. Unfunded liability for self-insurance programs	<div style="border: 1px solid black; padding: 2px;">0.00</div>								
a. Accrued liability for self-insurance programs	<div style="border: 1px solid black; padding: 2px;">16,005,976.00</div>													
b. Unfunded liability for self-insurance programs	<div style="border: 1px solid black; padding: 2px;">0.00</div>													
4.	Self-Insurance Contributions <table border="0" style="margin-top: 10px;"> <tr> <td style="width: 33%;"></td> <td style="width: 33%; text-align: center;">Budget Year (2023-24)</td> <td style="width: 33%; text-align: center;">1st Subsequent Year (2024-25)</td> <td style="width: 33%; text-align: center;">2nd Subsequent Year (2025-26)</td> </tr> <tr> <td>a. Required contribution (funding) for self-insurance programs</td> <td style="text-align: center;">6,102,325.00</td> <td style="text-align: center;">6,102,325.00</td> <td style="text-align: center;">6,102,325.00</td> </tr> <tr> <td>b. Amount contributed (funded) for self-insurance programs</td> <td style="text-align: center;">6,102,325.00</td> <td style="text-align: center;">6,102,325.00</td> <td style="text-align: center;">6,102,325.00</td> </tr> </table>			Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)	a. Required contribution (funding) for self-insurance programs	6,102,325.00	6,102,325.00	6,102,325.00	b. Amount contributed (funded) for self-insurance programs	6,102,325.00	6,102,325.00	6,102,325.00
	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)											
a. Required contribution (funding) for self-insurance programs	6,102,325.00	6,102,325.00	6,102,325.00											
b. Amount contributed (funded) for self-insurance programs	6,102,325.00	6,102,325.00	6,102,325.00											

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	126.10	127.53	127.53	127.53

**Certificated (Non-management) Salary and Benefit Negotiations**

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

Yes

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End  
Date:

4. Salary settlement:

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

6. Amount included for any tentative salary schedule increases

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

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

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

Yes	Yes	Yes
3,012,095	3,313,305	3,644,635
100.0%	100.0%	100.0%
13.0%	10.0%	10.0%

**Certificated (Non-management) Prior Year Settlements**

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

No		

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

If Yes, explain the nature of the new costs:

--

**Certificated (Non-management) Step and Column Adjustments**

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2023-24)	(2024-25)	(2025-26)
Yes	Yes	Yes
161,660	150,081	141,396
1.8%	1.7%	1.6%

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

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

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

**Certificated (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	141	146	146	146

**Classified (Non-management) Salary and Benefit Negotiations**

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

Yes

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End  
Date:

4. Salary settlement:

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

6. Amount included for any tentative salary schedule increases

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes	Yes
2,696,508	2,966,159	3,262,775	
100.0%	100.0%	100.0%	
13.0%	10.0%	10.0%	

Classified (Non-management) Prior Year Settlements

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

No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

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

Yes	Yes	Yes
90,457	66,520	58,556
1.7%	1.2%	1.1%

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	80.6	78.4	78.4	78.4

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

Total cost of salary settlement

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

Yes	No	No
402,518		
Reopener: 4%		

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

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

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

Yes	Yes	Yes
1,789,347	1,968,282	2,165,110
100.0%	100.0%	100.0%
13.0%	10.0%	10.0%

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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

Yes	Yes	Yes
221,490	225,199	230,831
2.4%	2.4%	2.4%

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

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

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

No	No	No

**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

Yes

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

Jun 09, 2023

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

#### ADDITIONAL FISCAL INDICATORS

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

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

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

**Comments:**  
(optional)

A8. Associate Superintendent, Administrative Services, William Ridgeway, retired Dec. 30, 2022 and has been replaced by Steven Torres effective Feb. 1, 2023.

End of County Office Budget Criteria and Standards Review