

June 14, 2024

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. The budget for the Early Care and Education Program is accounted for separately in the Child Development Fund. Consistent with the Standardized Account Code Structure (SACS), the Early Care and Education 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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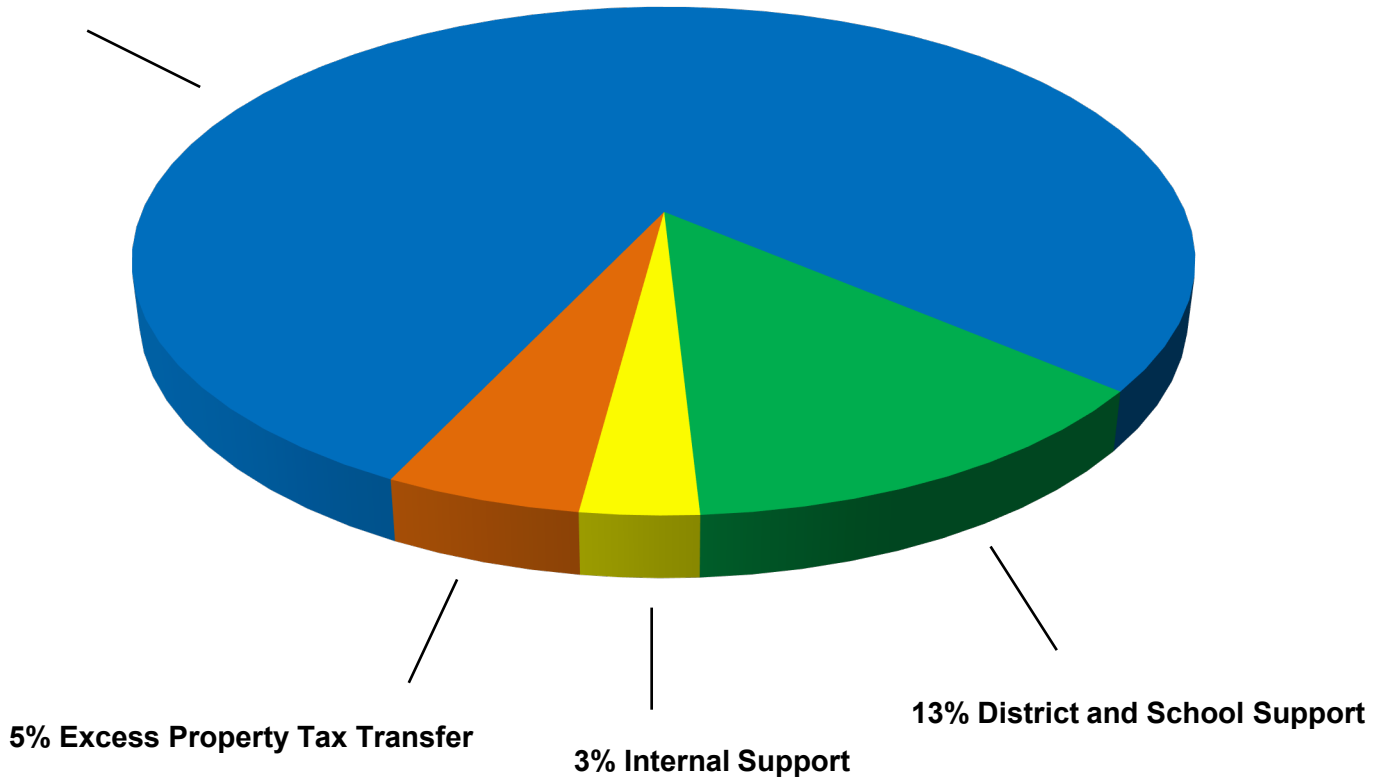
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2024-25 Proposed Adopted Budget

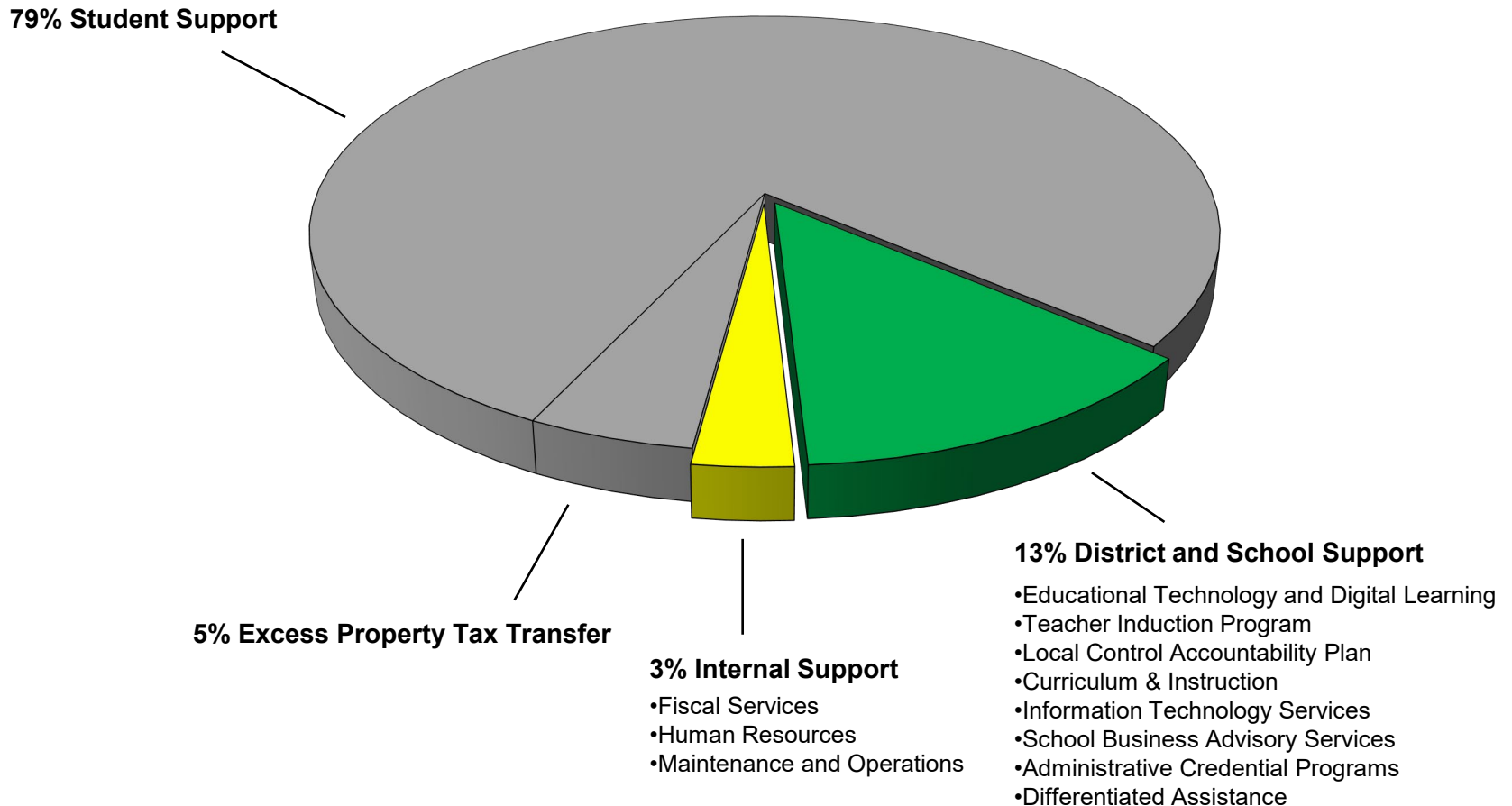
Combined General Fund and Child Development Fund
Support Services Budgeted Expenditures

79% Student Support



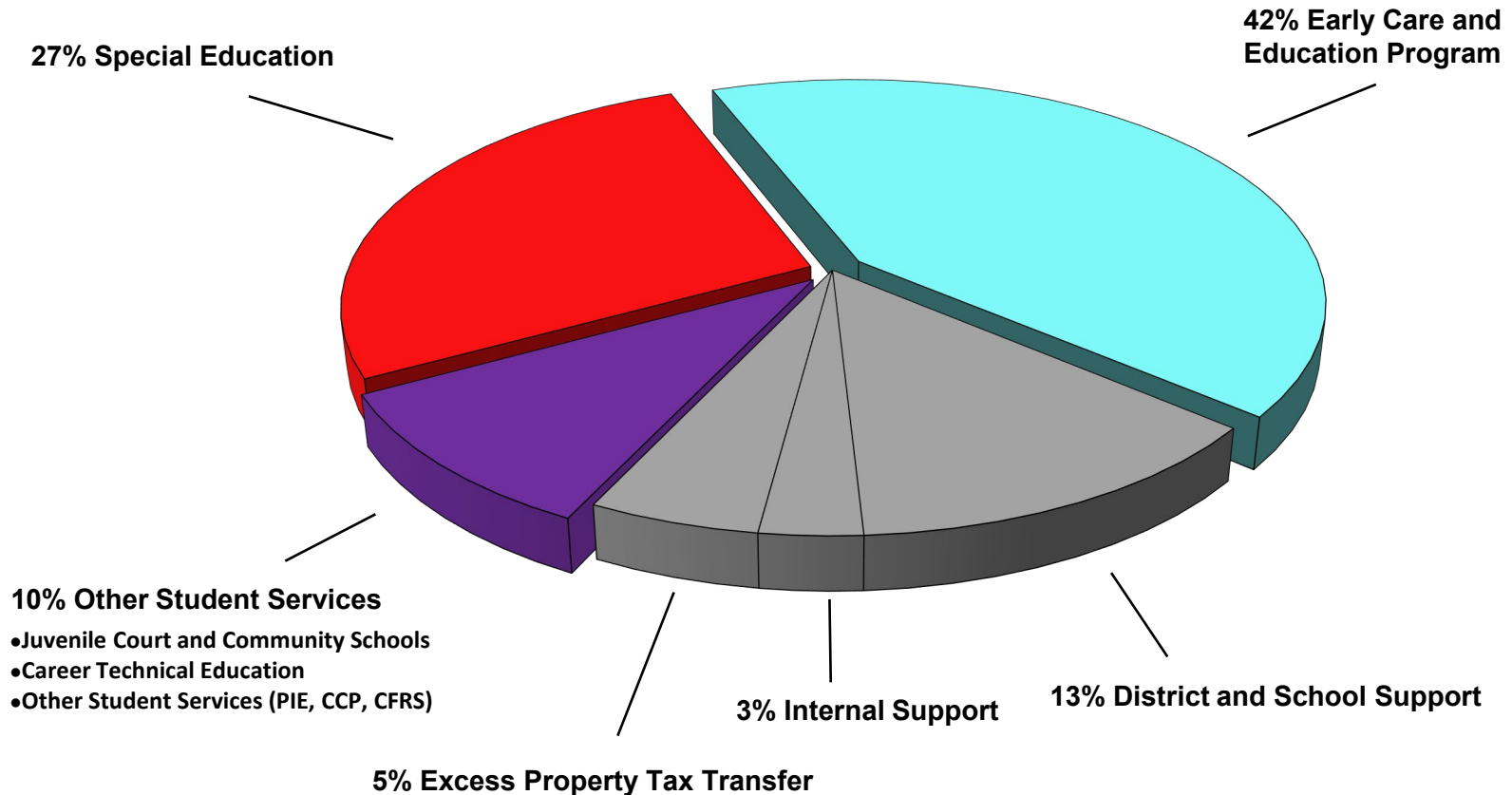
2024-25 Proposed Adopted Budget

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



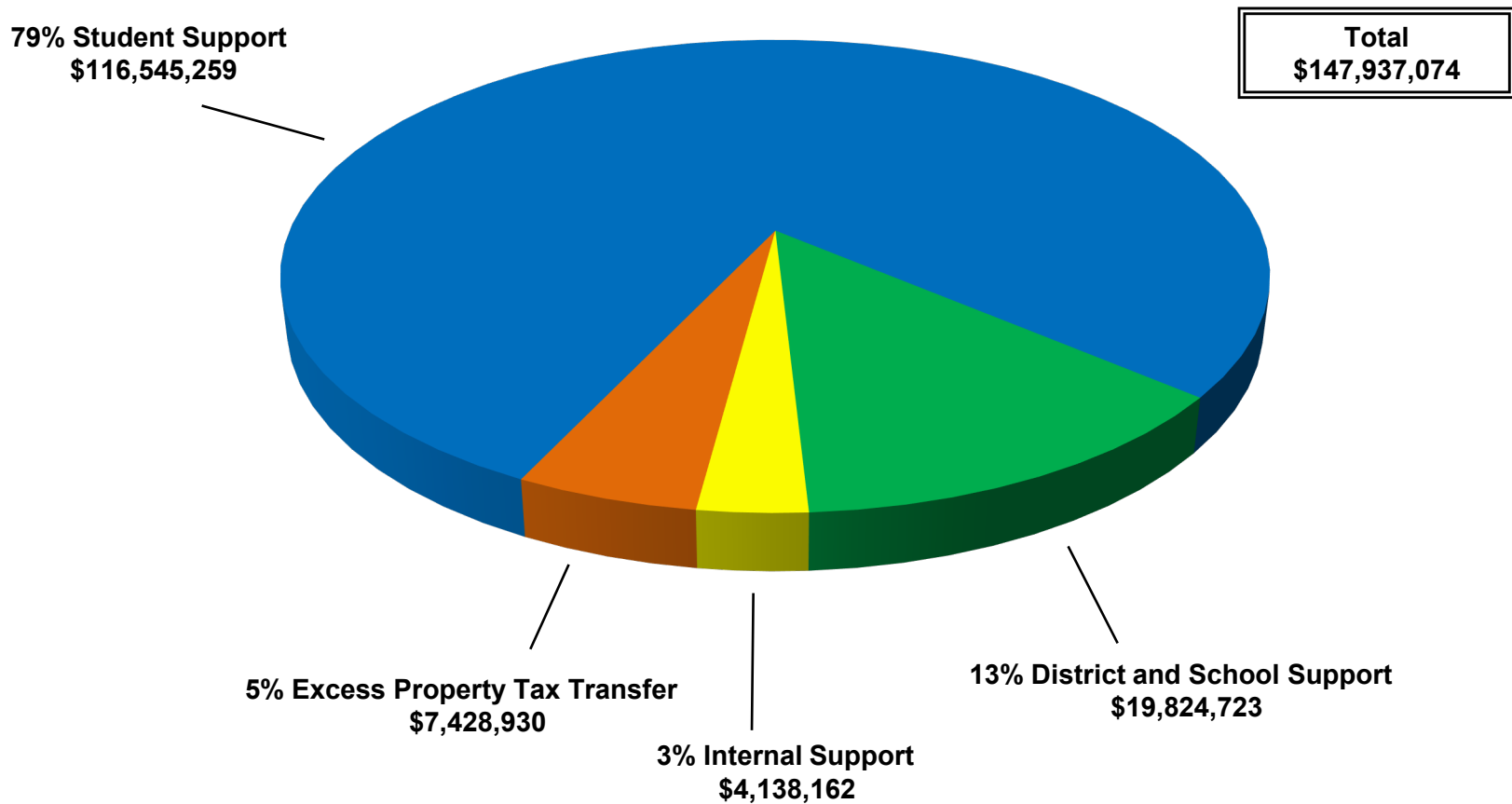
2024-25 Proposed Adopted Budget

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



2024-25 Proposed Adopted Budget

Combined General Fund and Child Development Fund
Support Services Budgeted Expenditures



Combined General Fund and Child Development Fund

Two-Year Comparison

	2023-24 <i>Estimated Actuals</i>	2024-25 <i>Proposed Budget</i>
Beginning Balance	29,217,463	33,286,222
Revenue	148,153,590	149,563,895
Expense	144,084,831	147,937,074
Ending Balance (a)	33,286,222	34,913,043

(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

	<i>General Fund - Unrestricted</i>		<i>General Fund - Restricted Programs</i>		<i>Child Development Fund</i>	
	<i>2023-24 Estimated Actuals</i>	<i>2024-25 Proposed Budget</i>	<i>2023-24 Estimated Actuals</i>	<i>2024-25 Proposed Budget</i>	<i>2023-24 Estimated Actuals</i>	<i>2024-25 Proposed Budget</i>
Beginning Balance	10,373,351	13,489,009	15,026,051	13,896,454	3,818,061	5,900,759
Revenue	30,983,135	30,632,321	54,777,763	55,186,490	62,392,692	63,745,084
Expense	27,867,477	28,411,486	55,907,360	56,723,147	60,309,994	62,802,441
Ending Balance (a)	13,489,009	15,709,844	13,896,454	12,359,797	5,900,759	6,843,402

(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

	2023-24 <i>Estimated Actuals</i>	2024-25 <i>Proposed Budget</i>
Source of Funds: (a)		
Beginning Fund Balance	29,217,463	33,286,222
Revenue		
LCFF Sources (b)		
Support Services	24,474,611	24,764,406
Special Education	231,812	231,855
Unrestricted Categorical Programs	3,960,539	3,651,966
Federal Revenue		
All Federal	27,076,603	17,592,470
Other State Revenue		
Other State Apportionment	2,249,381	2,241,179
Lottery Revenue	34,108	44,096
All Other State Revenue	44,924,443	53,659,300
Other Local Revenue		
Interest	1,154,045	1,069,159
School Districts	8,555,964	9,123,350
Other Agencies	32,204,721	34,021,902
All Other Local Revenue	2,909,320	3,158,192
Other Transfers	378,043	6,020
Total Revenue	148,153,590	149,563,895
Total Beginning Balance plus Revenue	177,371,053	182,850,117

(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 Fund	
	2023-24 Estimated Actuals	2024-25 Proposed Budget	2023-24 Estimated Actuals	2024-25 Proposed Budget	2023-24 Estimated Actuals	2024-25 Proposed Budget
Beginning Fund Balance	10,373,351	13,489,009	15,026,051	13,896,454	3,818,061	5,900,759
Revenue						
LCFF Sources (b)						
Support Services	24,474,611	24,764,406	0	0	0	0
Special Education	0	0	231,812	231,855	0	0
Unrestricted Categorical Programs	3,960,539	3,651,966	0	0	0	0
Federal Revenue						
All Federal	29,622	29,622	2,475,335	1,510,045	24,571,646	16,052,803
Other State Revenue						
Other State Apportionment	0	0	2,249,381	2,241,179	0	0
Lottery Revenue	27,676	37,470	6,432	6,626	0	0
All Other State Revenue	106,983	106,983	7,903,188	6,224,697	36,914,272	47,327,620
Other Local Revenue						
Interest	900,000	900,000	21,557	4,000	232,488	165,159
School Districts	125,957	267,197	8,335,007	8,856,153	95,000	0
Other Agencies	287,416	317,375	31,719,042	33,522,025	198,263	182,502
All Other Local Revenue	2,020,587	2,020,587	879,733	1,120,605	9,000	17,000
Other Transfers	(950,256)	(1,463,285)	956,276	1,469,305	372,023	0
Total Revenue	30,983,135	30,632,321	54,777,763	55,186,490	62,392,692	63,745,084
Total Beginning Balance plus Revenue	41,356,486	44,121,330	69,803,814	69,082,944	66,210,753	69,645,843

(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**

Object Code		2023-24 Estimated Actuals	2024-25 Proposed Budget
Descriptions (a)			
Total 1000's	Certificated Personnel Salaries	20,770,999	23,686,424
Total 2000's	Classified Personnel Salaries	23,233,248	23,881,007
Total 3000's	Employee Benefits	22,049,742	25,543,796
Total 4000's	Books, Supplies & Non-capitalized Equipment	2,197,793	1,715,294
Total 5000's	Services and Other Operating Expenses	66,585,642	62,679,756
Total 6000's	Capital Outlay	113,294	1,496,496
Subtotal		134,950,718	139,002,773
Total 7000's	Indirect Costs and Transfers	9,134,113	8,934,301
Total Expense		144,084,831	147,937,074

(a) See Appendix for descriptions.

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

		<i>General Fund - Unrestricted</i>		<i>General Fund - Restricted Programs</i>		<i>Child Development Fund</i>	
		2023-24 <i>Estimated Actuals</i>	2024-25 <i>Proposed Budget</i>	2023-24 <i>Estimated Actuals</i>	2024-25 <i>Proposed Budget</i>	2023-24 <i>Estimated Actuals</i>	2024-25 <i>Proposed Budget</i>
Object Code	Descriptions (a)						
Total 1000's	Certificated Personnel Salaries	4,688,884	4,597,240	14,022,033	16,454,266	2,060,082	2,634,918
Total 2000's	Classified Personnel Salaries	10,937,694	10,953,872	9,470,993	9,837,543	2,824,561	3,089,592
Total 3000's	Employee Benefits	6,508,747	7,621,458	12,551,496	14,285,610	2,989,499	3,636,728
Total 4000's	Books, Supplies & Non-capitalized Equipment	1,048,384	727,165	631,454	586,411	517,955	401,718
Total 5000's	Services and Other Operating Expenses	3,871,933	4,447,790	15,288,991	11,099,881	47,424,718	47,132,085
Total 6000's	Capital Outlay	27,885	19,000	57,309	252,496	28,100	1,225,000
Subtotal		27,083,527	28,366,525	52,022,276	52,516,207	55,844,915	58,120,041
Total 7000's	Indirect Costs and Transfers	783,950	44,961	3,885,084	4,206,940	4,465,079	4,682,400
Total Expense		27,867,477	28,411,486	55,907,360	56,723,147	60,309,994	62,802,441

(a) See Appendix for descriptions.

**2024-25 Budgeted Revenue and Expenditures Unrestricted and Restricted Categorical Programs
General Fund and Child Development Fund**

Program Number	Program Description	Beginning Balance	Program Revenue	Program Expenditures	Transfers In/(Out)	Ending Balance
Fund 01						
0000	STRS-On-Behalf	0	1,201,640	1,201,640	0	0
1012	SIPE Risk & Loss Control	0	260,621	260,621	0	0
1020	Lottery Instructional Materials	82,139	6,626	6,869	0	81,896
1021	AB 86 ELO	300,809	0	0	(42,399)	258,410
1030	Mandated Costs	495,240	82,983	0	0	578,223
1031	CSEA Health Insurance Special Reserve	172,127	0	0	0	172,127
1033	Escape Financial System	1,395,807	1,258,652	1,375,357	0	1,279,102
1066	Educator Effectiveness Grant	317,935	0	0	(136,450)	181,485
1090	Pass Through Facility Tax	954,053	247,352	0	0	1,201,405
1271	Student Events	64,148	6,640	11,241	0	59,547
1302	Employee Support	0	0	8,249	8,249	0
1304	AB1808 Classified Professional Development	29,220	0	29,220	0	0
1307	Teacher Residency Capacity	120	28,917	29,037	0	0
1309	Teacher Residency Implementation	0	1,000,000	1,000,000	0	0
1310	Superintendent Search	3,741	1,400	5,141	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	8,998	8,998	0
2011	LCAP Support	308,449	0	34,653	0	273,796
2012	Budget Support	328,093	0	0	0	328,093
2050	Santa Barbara County School Boards Association	26,833	7,825	6,675	0	27,983
3066	Educator Effectiveness Block Grant	0	0	61,050	61,050	0
3325	Admin Health Linkages	102,295	35,123	129,462	0	7,956
3326	Medi-Cal Direct Health Linkages	26,468	39,090	24,761	0	40,797
3327	District Support	69,703	23,500	80,450	0	12,753
3361	Audacious Foundation	564,307	4,000	544,450	0	23,857
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	20,268	564,409	563,767	0	20,910
3372	CDC Foundation	0	90,000	90,000	0	0
3375	Promotora Project	114,294	166,875	249,809	0	31,360
3382	CCHI-OERU (Medi-Cal Enrollment)	0	659,060	606,037	0	53,023
3383	Healthy Kids	0	396,829	396,829	0	0

**2024-25 Budgeted Revenue and Expenditures Unrestricted and Restricted Categorical Programs
General Fund and Child Development Fund**

Program Number	Program Description	Beginning Balance	Program Revenue	Program Expenditures	Transfers In/(Out)	Ending Balance
4501	Special Education Direct Services	0	3,387,587	4,119,186	731,599	0
4502	Special Education Regional Services	0	29,847,394	29,856,454	9,060	0
4504	Special Education SELPA and District Funded	0	78,944	78,944	0	0
4505	Low Incidence	0	111,661	111,661	0	0
4506	Special Education Direct Service Extended School Year (ESY)	0	0	52,226	52,226	0
4509	Special Education Facilities	0	320,928	320,928	0	0
4510	Special Education Infant Program	32,250	2,241,179	2,894,391	620,962	0
4511	Early Intervention Grants Part C	0	127,331	127,331	0	0
4520	Medi-Cal Special Education	1,953,068	180,000	297,823	0	1,835,245
4521	MAA Special Education	1,718,393	356,481	44,601	(1,076,880)	953,393
4530	Special Education LCFF	0	0	106,523	106,523	0
4540	Workability	0	93,825	93,825	0	0
4560	Miscellaneous Donations	53	0	53	0	0
4561	Donations - Upper Grades Deaf Hard of Hearing (DHOH)	3,502	1,406	4,908	0	0
4563	Donations - Lompoc Leap	7,494	0	6,794	0	700
4564	Donations - Vision	12,907	3,500	16,407	0	0
4565	Donations - Elementary Deaf Hard of Hearing (DHOH)	9,570	1,200	10,770	0	0
4566	Donations - Taylor Preschool SDC	48	0	48	0	0
4567	Educator Effectiveness Grant	0	0	16,000	16,000	0
5207	CCSPP - Coordination Grant (with C&I)	0	0	54,734	54,734	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	18,445	18,445	0
5231	Tobacco Use Prevention Education-Grades Six through Twelve, Tier 2	0	617,062	617,062	0	0
5431	McKinney-Vento Homeless	0	250,000	250,000	0	0
5445	Transitional Youth Services Support	233,191	0	0	(114,040)	119,151
5456	Foster Youth Services	27,590	565,275	706,905	114,040	0
5457	AB130 Foster Youth Direct Services	0	0	0	0	0
5458	FASFA Challenge	1,000	0	0	0	1,000
7000	Court School Administration	294,844	3,185,011	3,768,564	289,706	997
7002	Juvenile Court Schools/Title I Part D Delinquent	0	222,078	222,078	0	0
7006	Improving Teacher Quality/Title II Part A	0	3,208	3,208	0	0
7025	AB86 ELO - Expanded Learning Opportunity Grant	407	0	38,110	42,399	4,696
7031	CA Community School Program Planning Grant	323,126	0	48,969	0	274,157
7035	Learning Recovery Emergency	138,051	0	0	0	138,051
7040	Student Behavior HEA INC PRO	49,819	36,621	86,440	0	0
7062	Arts, Music and Instructional	51,510	0	0	0	51,510
7066	Educator Effectiveness Grant	0	0	20,000	20,000	0
7073	LCFF Equity Multiplier	169,998	0	0	0	169,998

**2024-25 Budgeted Revenue and Expenditures Unrestricted and Restricted Categorical Programs
General Fund and Child Development Fund**

Program Number	Program Description	Beginning Balance	Program Revenue	Program Expenditures	Transfers In/(Out)	Ending Balance
8200	CalWORKS	45,333	9,621	1,085	0	53,869
8202	Career Technical Education Support (Resource 0351)	223,186	0	1,000	0	222,186
8216	K12SWP BLDG IMPROV Align (Round 6)	0	644,533	644,533	0	0
8230	California Apprenticeship Initiative	0	435,216	435,216	0	0
8248	Career Technical Education Incentive Grant (CTEIG) Round 8A	0	179,682	179,682	0	0
8249	Career Technical Education Incentive Grant (CTEIG) Round 9	0	287,359	287,359	0	0
8256	K12SWP YR6 Pathways Coordinator AHC	0	137,000	137,000	0	0
9101	Children's Creative Project	0	4,785	4,785	0	0
9102	Children's Creative Project Support	0	340,314	447,908	107,594	0
9103	Children's Creative Project Director	0	213,031	213,031	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	430,920	430,920	0	0
9121	After School Program	0	145,717	145,717	0	0
9124	Audacious Foundation	3,000	42,000	29,250	(15,750)	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	87,000	87,000	0	0
9136	Looker Foundation	0	40,000	0	(40,000)	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	0	4,000	20,036	16,036	0
9256	Partners in Education LCFF	0	0	6,837	6,837	0
9257	Partners in Education General Operating	421,818	122,500	81,050	(76,464)	386,804
9260	Partners in Education Internship Program	4,387	210,000	274,815	60,428	0
9261	Partners in Education Computers for Families Endowment	45,633	0	0	0	45,633
9262	Partners in Education Computers for Families Program	31,247	368,825	362,209	0	37,863
9263	Partners in Education CA Adv Serv Fund	0	88,000	88,000	0	0

**2024-25 Budgeted Revenue and Expenditures Unrestricted and Restricted Categorical Programs
General Fund and Child Development Fund**

Program Number	Program Description	Beginning Balance	Program Revenue	Program Expenditures	Transfers In/(Out)	Ending Balance
9301	Math Science - Computer Science Lead	0	1,850,000	1,850,000	0	0
9302	School Accountability & Support Services	596,156	128,500	127,767	12,500	609,389
9305	Curriculum and Instruction Workshops	801,855	54,870	51,425	0	805,300
9306	Curriculum Council	21,741	0	11,800	0	9,941
9307	CCSPP - Coordination Grant	0	393,519	338,785	(54,734)	0
9308	Multi-Tiered System of Support (MTSS) Regional Lead	21,000	25,000	27,176	0	18,824
9309	Multi-Tiered System of Support (MTSS) Phase 3	11,475	12,500	13,433	0	10,542
9311	Instructional Services Support	1,619,303	0	31,912	0	1,587,391
9314	District Assistance	5,491,074	1,966,667	1,418,272	0	6,039,469
9318	California School Leadership Academy	0	165,000	165,000	0	0
9322	Universal Pre-Kindergarten (UPK)	180,203	0	170,687	0	9,516
9323	UPK Early Education Teacher Development Grant (EETDG)	0	288,504	288,504	0	0
9324	Comprehensive Support & Improvement (CSI) Plan Development & Implemr	0	7,220	7,220	0	0
9325	Comprehensive Support & Improvement (CSI) Plan Approval	0	7,758	7,758	0	0
9326	UPK P&I Countywide Capacity	480,000	0	0	0	480,000
9327	Social Emotional Learning (SEL) #3	0	455,888	455,888	0	0
9328	EWIG - English Learner	0	164,529	164,529	0	0
9329	EWIG - Computer Science	0	566,634	545,211	0	21,423
9330	Math Science - Computer Science SBCEO	0	87,765	87,765	0	0
9331	CS&I Plan Development	0	25,974	25,974	0	0
9332	CS&I Plan Approval	0	26,263	26,263	0	0
9436	Teacher Induction Program	738,027	740,300	873,257	14,400	619,470
9502	Internet	92,140	0	0	0	92,140
9511	IPv4 Addresses	23,400	4,800	0	0	28,200
9605	Preliminary Administrative Services Credential (PASC)	624,307	109,500	102,804	0	631,003
9606	Clear Administrative Services Credential (CASC)	666,565	100,000	40,104	12,500	738,961
9776	Teacher Network	59,701	44,600	65,615	0	38,686
9778	TeachNet	15,666	5,325	5,325	0	15,666
9779	Salute To Teachers	159,949	86,000	135,000	0	110,949

**2024-25 Budgeted Revenue and Expenditures Unrestricted and Restricted Categorical Programs
General Fund and Child Development Fund**

Program Number	Program Description	Beginning Balance	Program Revenue	Program Expenditures	Transfers In/(Out)	Ending Balance
Fund 12						
3100	STRS-On-Behalf, GASB 31 Net Fair Value of Investments	(167,245)	120,662	120,662	0	(167,245)
3110	Child Care Food Program	44,581	881,672	886,161	0	40,092
3128	CSPP QRIS from CCPC	677,098	0	0	0	677,098
3129	QCC QRIS from CCPC	10,662	0	0	0	10,662
3130	Alternative Payment Based Reserve	207,775	1,100	0	0	208,875
3131	CalWORKs Stage 2	1,103	3,028,984	3,028,984	0	1,103
3132	Alternative Payment	395,626	45,694,875	45,694,875	0	395,626
3133	CalWORKs Stage 3	0	4,748,890	4,748,890	0	0
3145	Cal-SAFE Child Care & Development Services	4,327	790,128	789,176	0	5,279
3146	State Preschool	0	3,649,340	3,649,340	0	0
3147	IMPACT Grant from CCPC	15,561	0	0	0	15,561
3148		0	1,200,000	1,200,000	0	0
3150	Center Based Reserve	528,353	3,500	0	0	531,853
3151	Early Childcare Administration	1,585,052	32,000	0	0	1,617,052
3152	General Child Care & Development Program (CCTR) Reserve	40,879	150	0	0	41,029
3154	Cal-SAFE Reserve	1,367,818	11,000	0	0	1,378,818
3155	Health Training	2,584	0	0	0	2,584
3157	Lompoc USD Support for Lompoc Centers	783,695	904,851	4,840	0	1,683,706
3158	Santa Ynez Wraparound CAPP	7,628	0	0	0	7,628
3165	MAA Child Development	251,637	0	0	0	251,637
3166	General Child Care & Development Program (CCTR)	0	361,834	361,834	0	0
3223	Early Care & Education Administration	2,138	0	0	0	2,138
3224	SB Foundation Leadership	0	15,030	15,030	0	0
3225	IMPACT	0	311,036	311,036	0	0
3226	Incentive First 5 CA	77,392	0	0	0	77,392
3227	HUB First 5 Ventura	22,330	64,630	64,630	0	22,330
3240	Local Child Care Planning Council	0	128,868	128,868	0	0
3245	Early Care & Education Trainings	8,850	0	0	0	8,850
3248	Planning Council Support	16,528	0	0	(1,581)	14,947
3256	Workforce AB212	0	124,350	124,350	0	0
3257	Audacious Express Grant	2,128	0	0	0	2,128
3273	UPK Early Education Teacher Development Grant (EETDG)	0	71,293	71,293	0	0
3274	UPK Mixed Delivery	0	226,526	226,526	0	0
3275	ARPA Santa Barbara Foundation	0	102,872	104,453	1,581	0
3294	QRIS CSPP 20/21	0	566,490	566,490	0	0
3295	Inclusive Early Education Program (IEEP)	0	546,415	546,415	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	28,682,963	123,397,227	125,217,585	777,551	27,640,156

Capital Outlay Summary
Equipment and Equipment Replacement

General Fund and Child Development Fund

Description	Object Code	2023-24 Estimated Actuals	2024-25 Proposed Budget
General Fund Unrestricted			
Administrative Services	4400	675	0
Audio Visual	4400	32,297	152,800
Career Technical Education - Reserve	4400	6,000	0
Career Technical Education - Support	4400	2,120	0
Communications	4400	10,600	0
Differentiated Assistance	4400	4,200	4,200
Fiscal Services	4400	3,825	0
General Administartion	4400	3,000	0
Human Resources	4400	8,944	5,711
Information Technology Services	4400	28,450	22,800
Juvenile Court and Community Schools	4400	54,070	47,500
Maintenance and Operations	4400	2,427	13,494
North County Liaison	4400	0	2,500
Personnel Commission	4400	0	2,694
School Business Advisory Services	4400	7,241	0
Special Ed MAA	4400	20,389	0
Student & Community Services	4400	12,588	0
Teacher Programs	4400	-	5,543
Juvenile Court and Community Schools	6200	-	10,000
Audio Visual	6400	7,100	0
Juvenile Court and Community Schools	6400	9,000	9,000
Special Ed MAA	6400	11,785	0
Total - General Fund Unrestricted		224,711	276,242

Capital Outlay Summary
Equipment and Equipment Replacement

General Fund and Child Development Fund

Description	Object Code	2023-24 Estimated Actuals	2024-25 Proposed Budget
General Fund Restricted Programs			
Career Technical Education CA Apprenticeship Initiative	4400	2,199	3,000
Career Technical Education Incentive Grants	4400	8,211	0
Children & Family Resource Services	4400	7,302	1,000
Escape Financial System	4400	1,000	7,000
Homeless / Foster Youth Services	4400	17,081	0
Instructional Services Support	4400	11,000	11,000
Partners in Education Computers for Families	4400	95	3,000
Partners in Education General Operating	4400	4,500	4,150
# School Accountability & Support	4400	8,000	8,000
# Special Education Direct Services	4400	673	673
Special Education Infant	4400	4,130	4,130
Special Education Low Incidence	4400	66,722	66,722
Special Education Regional	4400	53,736	91,893
Special Education Medi-Cal	4400	12,669	0
Superintendent Search	4400	2,306	2,306
Teacher Induction Program	4400	2,695	2,695
Children's Creative Project	6200	0	80,000
Instructional Services Support	6200	5,566	5,566
Partners in Education General Operating	6200	10,000	20,000
Escape Financial System	6400	0	115,250
Special Education Medi-Cal	6400	5,334	5,334
Escape Financial System	6500	10,063	0
Instructional Services Support	6500	26,346	26,346
Total - General Fund Restricted Programs		259,628	458,065
Child Development Fund	4400	184,093	140,714
Child Development Fund	6200	11,500	1,210,000
Child Development Fund	6400	16,600	15,000
Total - Capital Outlay		696,532	2,100,021

Other Funds

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

Forest Reserve Fund

	2023-24 <i>Estimated Actuals</i>	2024-25 <i>Proposed Budget</i>
Beginning Balance	0	0
<i>Revenue and Transfers In</i>		
Revenue	46,995	46,995
Interest	0	0
<i>Total Revenue and Transfers In</i>	46,995	46,995
<i>Expense and Transfers Out</i>		
Districts	40,975	40,975
General Fund	6,020	6,020
<i>Total Expense and Transfers Out</i>	46,995	46,995
Ending Balance	0	0

One-Time Revenues Fund

	2023-24 <i>Estimated Actuals</i>	2024-25 <i>Proposed Budget</i>
Beginning Balance	14,831,791	14,831,791
<i>Revenue and Transfers In</i>		
Revenue	0	0
Interest	0	0
<i>Total Revenue and Transfers In</i>	0	0
<i>Expense and Transfers Out</i>		
Expense	0	0
<i>Total Expense and Transfers Out</i>	0	0
Ending Balance	14,831,791	14,831,791

Established 1989-90 Fiscal Year - Resolution No. 8911

Goleta - Redevelopment Fund

	2023-24 <i>Estimated Actuals</i>	2024-25 <i>Proposed Budget</i>
Beginning Balance	215,160	320,599
<i>Revenue and Transfers In</i>		
Revenue	100,680	100,680
Interest	4,759	4,759
<i>Total Revenue and Transfers In</i>	105,439	105,439
<i>Expense and Transfers Out</i>		
Expense	0	0
<i>Total Expense and Transfers Out</i>	0	0
Ending Balance	320,599	426,038

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

Facilities Fund

	2023-24 <i>Estimated Actuals</i>	2024-25 <i>Proposed Budget</i>
Beginning Balance	12,270,156	13,420,729
<i>Revenue and Transfers In</i>		
Revenue	1,155,921	1,155,921
Interest	0	0
<i>Total Revenue and Transfers In</i>	1,155,921	1,155,921
<i>Expense and Transfers Out</i>		
Expense	5,348	0
<i>Total Expense and Transfers Out</i>	5,348	0
Ending Balance	13,420,729	14,576,650

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

Lompoc - Redevelopment Fund

	2023-24 <i>Estimated Actuals</i>	2024-25 <i>Proposed Budget</i>
Beginning Balance	100,345	146,816
<i>Revenue and Transfers In</i>		
Revenue	44,251	44,251
Interest	2,220	2,220
<i>Total Revenue and Transfers In</i>	46,471	46,471
<i>Expense and Transfers Out</i>		
Expense	0	0
<i>Total Expense and Transfers Out</i>	0	0
Ending Balance	146,816	193,287

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

Isla Vista - Redevelopment Fund

	2023-24 <i>Estimated Actuals</i>	2024-25 <i>Proposed Budget</i>
Beginning Balance	175,028	260,172
<i>Revenue and Transfers In</i>		
Revenue	81,273	81,273
Interest	3,871	3,871
<i>Total Revenue and Transfers In</i>	85,144	85,144
<i>Expense and Transfers Out</i>		
Expense	0	0
<i>Total Expense and Transfers Out</i>	0	0
Ending Balance	260,172	345,316

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

	2023-24 <i>Estimated Actuals</i>	2024-25 <i>Proposed Budget</i>
Beginning Balance	17,175,681	16,169,854
<i>Revenue and Transfers In</i>		
Revenue	0	0
Interest	0	0
<i>Total Revenue and Transfers In</i>	0	0
<i>Expense and Transfers Out</i>		
Expense	1,005,827	572,000
<i>Total Expense and Transfers Out</i>	1,005,827	572,000
Ending Balance	16,169,854	15,597,854

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**

	2023-24 <i>Estimated Actuals</i>	2024-25 <i>Proposed Budget</i>
Beginning Balance	13,943,743	12,604,319
<i>Revenue and Transfers In</i>		
District Contributions	6,290,090	8,232,843
Interest	620,000	620,000
Other Local Revenue	0	0
<i>Total Revenue and Transfers In</i>	6,910,090	8,852,843
<i>Expense and Transfers Out</i>		
2000 Classified Personnel Salaries	0	0
3000 Employee Benefits	0	0
4000 Books, Supplies & Non-capitalized Equipment	37,759	35,959
5000 Services and Other Operating Expenses	8,208,783	8,234,868
6000 Capital Outlay	2,972	2,972
<i>Total Expense and Transfers Out</i>	8,249,514	8,273,799
Ending Balance	12,604,319	13,183,363

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

The Juvenile Court and the Community School Program (JCCS) is funded through the Alternative Education Base, Supplemental, and Concentration Grants included in the LCFF Sources. 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, 2024 Budget Adoption

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

Public Hearing:

Adoption Date: June 20, 2024

Place: Santa Barbara County Education Office,
Santa Maria campus

Signed: _____

Date: June 14, 2024

Clerk/Secretary of the County Board

Time: 2:00 pm

(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: neverson@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, Administrative Services

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 funded ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.		X
2	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.		X
4a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
4b	Other Expenditures	Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
5	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	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	
7a	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
7b	Cash Balance	Projected county school fund cash balance will be positive at the end of the current fiscal year.	X	

8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				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) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP		X
			06/20/2024	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?		X
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	

A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	
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			2023-24 Estimated Actuals			2024-25 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	28,435,150.00	231,812.00	28,666,962.00	28,416,372.00	231,855.00	28,648,227.00	-0.1%
2) Federal Revenue		8100-8299	29,622.00	2,475,335.00	2,504,957.00	29,622.00	1,510,045.00	1,539,667.00	-38.5%
3) Other State Revenue		8300-8599	134,659.00	10,159,001.00	10,293,660.00	144,453.00	8,472,502.00	8,616,955.00	-16.3%
4) Other Local Revenue		8600-8799	3,333,960.00	40,955,339.00	44,289,299.00	3,505,159.00	43,502,783.00	47,007,942.00	6.1%
5) TOTAL, REVENUES			31,933,391.00	53,821,487.00	85,754,878.00	32,095,606.00	53,717,185.00	85,812,791.00	0.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,688,884.00	14,022,033.00	18,710,917.00	4,597,240.00	16,454,266.00	21,051,506.00	12.5%
2) Classified Salaries		2000-2999	10,937,694.00	9,470,993.00	20,408,687.00	10,953,872.00	9,837,543.00	20,791,415.00	1.9%
3) Employee Benefits		3000-3999	6,508,747.00	12,551,496.00	19,060,243.00	7,621,458.00	14,285,810.00	21,907,068.00	14.9%
4) Books and Supplies		4000-4999	1,048,384.00	631,454.00	1,679,838.00	727,165.00	586,411.00	1,313,576.00	-21.8%
5) Services and Other Operating Expenditures		5000-5999	3,871,933.00	15,288,991.00	19,160,924.00	4,447,790.00	11,099,861.00	15,547,671.00	-18.9%
6) Capital Outlay		6000-6999	27,885.00	57,309.00	85,194.00	19,000.00	252,496.00	271,496.00	218.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,246,204.00	359,965.00	7,606,169.00	7,428,930.00	349,450.00	7,778,380.00	2.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,990,198.00)	3,525,119.00	(4,465,079.00)	(8,539,890.00)	3,857,490.00	(4,682,400.00)	4.9%
9) TOTAL, EXPENDITURES			26,339,533.00	55,907,360.00	82,246,893.00	27,255,565.00	56,723,147.00	83,978,712.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,593,858.00	(2,085,873.00)	3,507,985.00	4,840,041.00	(3,005,962.00)	1,834,079.00	-47.7%
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	1,527,944.00	0.00	1,527,944.00	1,155,921.00	0.00	1,155,921.00	-24.3%
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	(956,276.00)	956,276.00	0.00	(1,469,305.00)	1,469,305.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,478,200.00)	956,276.00	(1,521,924.00)	(2,619,206.00)	1,469,305.00	(1,149,901.00)	-24.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,115,658.00	(1,129,597.00)	1,986,061.00	2,220,835.00	(1,536,657.00)	684,178.00	-65.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,373,351.00	15,026,051.00	25,399,402.00	13,489,009.00	13,896,454.00	27,385,463.00	7.8%
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)			10,373,351.00	15,026,051.00	25,399,402.00	13,489,009.00	13,896,454.00	27,385,463.00	7.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,373,351.00	15,026,051.00	25,399,402.00	13,489,009.00	13,896,454.00	27,385,463.00	7.8%
2) Ending Balance, June 30 (E + F1e)			13,489,009.00	13,896,454.00	27,385,463.00	15,709,844.00	12,359,797.00	28,069,641.00	2.5%
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	13,892,134.00	13,892,134.00	0.00	12,359,797.00	12,359,797.00	-11.0%
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	7,641,958.00	0.00	7,641,958.00	7,214,588.00	0.00	7,214,588.00	-5.6%
District Assistance	0000	9780			0.00	4,091,755.00		4,091,755.00	
One-Time Expenses	0000	9780			0.00	636,542.00		636,542.00	
Medi-Cal Direct	0000	9780			0.00	26,468.00		26,468.00	
MAA Reimbursement Special Ed	0000	9780			0.00	1,718,393.00		1,718,393.00	
Mandated Costs	0000	9780			0.00	495,240.00		495,240.00	
CTE Support	0000	9780			0.00	223,186.00		223,186.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,842,051.00	0.00	5,842,051.00	8,490,256.00	0.00	8,490,256.00	45.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	30,598,360.61	17,243,427.06	47,841,787.67				
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,762,466.00)	0.00	(1,762,466.00)				
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				

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	16,334.48	1,088,332.64	1,104,667.12				
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	18,173.57	4,320.00	22,493.57				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	119,941.52	0.00	119,941.52				
10) TOTAL, ASSETS			28,995,344.18	18,336,079.70	47,331,423.88				
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	8,414,703.77	53,706.49	8,468,410.26				
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	49,893.84	0.00	49,893.84				
6) TOTAL, LIABILITIES			8,464,597.61	53,706.49	8,518,304.10				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	119,941.52	0.00	119,941.52				
2) TOTAL, DEFERRED INFLOWS			119,941.52	0.00	119,941.52				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			20,410,805.05	18,282,373.21	38,693,178.26				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	4,835,983.00	0.00	4,835,983.00	4,819,317.00	0.00	4,819,317.00	-0.3%
Education Protection Account State Aid - Current Year		8012	12,558.00	0.00	12,558.00	10,446.00	0.00	10,446.00	-16.8%
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	140,302.00	0.00	140,302.00	140,302.00	0.00	140,302.00	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	39,975,928.00	0.00	39,975,928.00	39,975,928.00	0.00	39,975,928.00	0.0%
Unsecured Roll Taxes		8042	1,445,318.00	0.00	1,445,318.00	1,445,318.00	0.00	1,445,318.00	0.0%
Prior Years' Taxes		8043	74,879.00	0.00	74,879.00	74,879.00	0.00	74,879.00	0.0%
Supplemental Taxes		8044	1,057,949.00	0.00	1,057,949.00	1,057,949.00	0.00	1,057,949.00	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	791,019.00	0.00	791,019.00	791,019.00	0.00	791,019.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			48,333,936.00	0.00	48,333,936.00	48,315,158.00	0.00	48,315,158.00	0.0%
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	(19,898,786.00)	231,812.00	(19,666,974.00)	(19,898,786.00)	231,855.00	(19,666,931.00)	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			28,435,150.00	231,812.00	28,666,962.00	28,416,372.00	231,855.00	28,648,227.00	-0.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	170,564.00	170,564.00	0.00	184,441.00	184,441.00	8.1%
Special Education Discretionary Grants		8182	0.00	136,386.00	136,386.00	0.00	136,391.00	136,391.00	0.0%
Child Nutrition Programs		8220	0.00	10,558.00	10,558.00	0.00	12,558.00	12,558.00	18.9%
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		8290	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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	10,515.00	10,515.00	0.00	0.00	0.00	-100.0%
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		192,898.00	192,898.00		222,078.00	222,078.00	15.1%
Title II, Part A, Supporting Effective Instruction	4035	8290		3,208.00	3,208.00		3,208.00	3,208.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
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		368,222.00	368,222.00		317,215.00	317,215.00	-13.9%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	29,622.00	1,582,984.00	1,612,606.00	29,622.00	634,154.00	663,776.00	-58.8%
TOTAL, FEDERAL REVENUE			29,622.00	2,475,335.00	2,504,957.00	29,622.00	1,510,045.00	1,539,667.00	-38.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		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	2,249,381.00	2,249,381.00	0.00	2,241,179.00	2,241,179.00	-0.4%
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	2,175.00	2,175.00	0.00	3,096.00	3,096.00	42.3%
Mandated Costs Reimbursements		8550	82,983.00	0.00	82,983.00	82,983.00	0.00	82,983.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	27,676.00	6,432.00	34,108.00	37,470.00	6,626.00	44,096.00	29.3%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		750,692.00	750,692.00		692,082.00	692,082.00	-7.8%
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		281,653.00	281,653.00		467,041.00	467,041.00	65.8%
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	6,868,668.00	6,892,668.00	24,000.00	5,062,498.00	5,086,498.00	-26.2%
TOTAL, OTHER STATE REVENUE			134,659.00	10,159,001.00	10,293,660.00	144,453.00	8,472,502.00	8,616,955.00	-16.3%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	247,352.00	247,352.00	0.00	247,352.00	247,352.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	85,285.00	0.00	85,285.00	85,285.00	0.00	85,285.00	0.0%
Interest		8660	900,000.00	21,557.00	921,557.00	900,000.00	4,000.00	904,000.00	-1.9%
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									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	125,957.00	8,335,007.00	8,460,964.00	267,197.00	8,856,153.00	9,123,350.00	7.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	287,416.00	4,668,764.00	4,956,180.00	317,375.00	3,490,717.00	3,808,092.00	-23.2%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	417,470.00	632,391.00	1,049,861.00	417,470.00	873,253.00	1,290,723.00	22.9%
Tuition		8710	1,517,832.00	0.00	1,517,832.00	1,517,832.00	0.00	1,517,832.00	0.0%
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		27,050,278.00	27,050,278.00		30,031,308.00	30,031,308.00	11.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,333,960.00	40,955,339.00	44,289,299.00	3,505,159.00	43,502,783.00	47,007,942.00	6.1%
TOTAL, REVENUES			31,933,391.00	53,821,487.00	85,754,878.00	32,095,606.00	53,717,185.00	85,812,791.00	0.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries	1100		1,025,834.00	6,701,398.00	7,727,232.00	1,017,536.00	7,624,822.00	8,642,358.00	11.8%
Certificated Pupil Support Salaries	1200		7,630.00	4,562,558.00	4,570,188.00	7,630.00	5,953,024.00	5,960,654.00	30.4%
Certificated Supervisors' and Administrators' Salaries	1300		2,725,562.00	2,392,271.00	5,117,833.00	3,429,091.00	2,495,350.00	5,914,441.00	15.6%
Other Certificated Salaries	1900		929,858.00	365,806.00	1,295,664.00	142,983.00	391,070.00	534,053.00	-58.8%
TOTAL, CERTIFICATED SALARIES			4,688,884.00	14,022,033.00	18,710,917.00	4,597,240.00	16,454,266.00	21,051,506.00	12.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries	2100		152,570.00	4,796,272.00	4,948,842.00	318,313.00	5,057,418.00	5,375,731.00	8.6%
Classified Support Salaries	2200		468,998.00	559,279.00	1,028,277.00	530,473.00	569,279.00	1,099,752.00	7.0%
Classified Supervisors' and Administrators' Salaries	2300		4,475,419.00	673,185.00	5,148,604.00	5,197,066.00	732,504.00	5,929,570.00	15.2%
Clerical, Technical and Office Salaries	2400		4,354,866.00	1,543,604.00	5,898,470.00	4,849,922.00	1,643,849.00	6,493,771.00	10.1%
Other Classified Salaries	2900		1,485,841.00	1,898,653.00	3,384,494.00	58,098.00	1,834,493.00	1,892,591.00	-44.1%
TOTAL, CLASSIFIED SALARIES			10,937,694.00	9,470,993.00	20,408,687.00	10,953,872.00	9,837,543.00	20,791,415.00	1.9%
EMPLOYEE BENEFITS									
STRS	3101-3102		835,611.00	3,665,454.00	4,501,065.00	892,619.00	4,181,147.00	5,073,766.00	12.7%
PERS	3201-3202		2,472,722.00	2,548,608.00	5,021,330.00	2,978,185.00	2,811,422.00	5,789,607.00	15.3%
OASDI/Medicare/Alternative	3301-3302		237,484.00	361,354.00	598,848.00	232,686.00	367,451.00	600,137.00	-3.6%
Health and Welfare Benefits	3401-3402		2,637,766.00	5,450,508.00	8,088,274.00	3,185,836.00	6,300,185.00	9,486,021.00	17.3%
Unemployment Insurance	3501-3502		7,712.00	11,617.00	19,329.00	7,706.00	13,001.00	20,707.00	7.1%
Workers' Compensation	3601-3602		239,889.00	359,164.00	599,053.00	263,560.00	442,916.00	706,476.00	17.9%
OPEB, Allocated	3701-3702		17,459.00	0.00	17,459.00	2,625.00	0.00	2,625.00	-85.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		60,094.00	154,791.00	214,885.00	58,241.00	149,488.00	207,729.00	-3.3%
TOTAL, EMPLOYEE BENEFITS			6,508,747.00	12,551,496.00	19,060,243.00	7,621,458.00	14,285,610.00	21,907,068.00	14.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials	4100		22,500.00	0.00	22,500.00	17,500.00	0.00	17,500.00	-22.2%
Books and Other Reference Materials	4200		4,239.00	26,115.00	30,354.00	3,839.00	25,400.00	29,239.00	-3.7%
Materials and Supplies	4300		824,819.00	402,200.00	1,227,019.00	448,584.00	354,622.00	803,206.00	-34.5%
Noncapitalized Equipment	4400		196,826.00	202,319.00	399,145.00	257,242.00	205,569.00	462,811.00	16.0%
Food	4700		0.00	820.00	820.00	0.00	820.00	820.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,048,384.00	631,454.00	1,679,838.00	727,165.00	586,411.00	1,313,576.00	-21.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services	5100		80,000.00	4,722,729.00	4,802,729.00	0.00	1,988,338.00	1,988,338.00	-58.6%
Travel and Conferences	5200		318,505.00	501,690.00	820,195.00	315,050.00	457,450.00	772,500.00	-5.9%
Dues and Memberships	5300		121,845.00	17,531.00	139,376.00	123,764.00	13,745.00	137,509.00	-1.3%
Insurance	5400 - 5450		54,075.00	0.00	54,075.00	67,387.00	0.00	67,387.00	24.6%
Operations and Housekeeping Services	5500		285,745.00	106,821.00	392,566.00	289,587.00	112,579.00	402,166.00	2.4%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	725,917.00	409,845.00	1,135,762.00	709,559.00	406,640.00	1,116,199.00	-1.7%
Transfers of Direct Costs		5710	(99,903.00)	99,903.00	0.00	(66,956.00)	66,956.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(45,972.00)	(12,500.00)	(58,472.00)	(38,881.00)	(25,000.00)	(63,881.00)	9.3%
Professional/Consulting Services and Operating Expenditures		5800	2,183,453.00	9,339,903.00	11,523,356.00	2,823,859.00	7,986,326.00	10,810,185.00	-6.2%
Communications		5900	247,268.00	103,069.00	350,337.00	224,441.00	92,847.00	317,288.00	-9.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,871,933.00	15,289,991.00	19,160,924.00	4,447,790.00	11,099,881.00	15,547,671.00	-18.9%
CAPITAL OUTLAY									
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	15,566.00	15,566.00	10,000.00	105,566.00	115,566.00	642.4%
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	27,885.00	5,334.00	33,219.00	9,000.00	120,584.00	129,584.00	290.1%
Equipment Replacement		6500	0.00	36,409.00	36,409.00	0.00	26,346.00	26,346.00	-27.6%
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			27,885.00	57,309.00	85,194.00	19,000.00	252,496.00	271,496.00	218.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	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	10,515.00	10,515.00	0.00	0.00	0.00	-100.0%
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		7261-7263	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	7,246,204.00	0.00	7,246,204.00	7,428,930.00	0.00	7,428,930.00	2.5%
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)			7,246,204.00	359,965.00	7,606,169.00	7,428,930.00	349,450.00	7,778,380.00	2.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,525,119.00)	3,525,119.00	0.00	(3,857,490.00)	3,857,490.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(4,465,079.00)	0.00	(4,465,079.00)	(4,682,400.00)	0.00	(4,682,400.00)	4.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,990,198.00)	3,525,119.00	(4,465,079.00)	(8,539,890.00)	3,857,490.00	(4,682,400.00)	4.9%
TOTAL, EXPENDITURES			26,339,533.00	55,907,360.00	82,246,893.00	27,255,565.00	56,723,147.00	83,978,712.00	2.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8812	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%
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	1,155,921.00	0.00	1,155,921.00	1,155,921.00	0.00	1,155,921.00	0.0%
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	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,527,944.00	0.00	1,527,944.00	1,155,921.00	0.00	1,155,921.00	-24.3%
OTHER SOURCES/USES									
SOURCES									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	(956,276.00)	956,276.00	0.00	(1,469,305.00)	1,469,305.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(956,276.00)	956,276.00	0.00	(1,469,305.00)	1,469,305.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b + c - d + e)			(2,478,200.00)	956,276.00	(1,521,924.00)	(2,619,206.00)	1,469,305.00	(1,149,901.00)	-24.4%

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	28,435,150.00	231,812.00	28,666,962.00	28,416,372.00	231,855.00	28,648,227.00	-0.1%
2) Federal Revenue		8100-8299	29,622.00	2,475,335.00	2,504,957.00	29,622.00	1,510,045.00	1,539,667.00	-38.5%
3) Other State Revenue		8300-8599	134,659.00	10,159,001.00	10,293,660.00	144,453.00	8,472,502.00	8,616,955.00	-16.3%
4) Other Local Revenue		8600-8799	3,333,960.00	40,955,339.00	44,289,299.00	3,505,159.00	43,502,783.00	47,007,942.00	6.1%
5) TOTAL, REVENUES			31,933,391.00	53,821,487.00	85,754,878.00	32,095,606.00	53,717,185.00	85,812,791.00	0.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Excepl 7600- 7699	2,284,358.00	23,328,725.00	25,613,083.00	2,620,970.00	23,893,180.00	26,514,150.00	3.5%
2) Instruction - Related Services	2000-2999		5,635,028.00	13,051,118.00	18,686,146.00	6,963,584.00	13,041,666.00	20,005,250.00	7.1%
3) Pupil Services	3000-3999		164,367.00	11,283,860.00	11,448,227.00	173,289.00	11,585,910.00	11,759,199.00	2.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		361,376.00	1,186,568.00	1,567,944.00	421,069.00	844,713.00	1,265,782.00	-19.3%
6) Enterprise	6000-6999		236,662.00	0.00	236,662.00	260,621.00	0.00	260,621.00	10.1%
7) General Administration	7000-7999		7,846,716.00	6,269,222.00	14,115,938.00	6,640,195.00	6,467,856.00	13,108,051.00	-7.1%
8) Plant Services	8000-8999		2,544,822.00	427,902.00	2,972,724.00	2,746,907.00	540,372.00	3,287,279.00	10.6%
9) Other Outgo	9000-9999		7,246,204.00	359,965.00	7,606,169.00	7,428,930.00	349,450.00	7,778,380.00	2.3%
10) TOTAL, EXPENDITURES			26,339,533.00	55,907,360.00	82,246,893.00	27,255,565.00	56,723,147.00	83,978,712.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,593,858.00	(2,085,873.00)	3,507,985.00	4,840,041.00	(3,005,962.00)	1,834,079.00	-47.7%
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		1,527,944.00	0.00	1,527,944.00	1,155,921.00	0.00	1,155,921.00	-24.3%
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		(956,276.00)	956,276.00	0.00	(1,469,305.00)	1,469,305.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,476,200.00)	956,276.00	(1,521,924.00)	(2,619,206.00)	1,469,305.00	(1,149,901.00)	-24.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,115,658.00	(1,129,597.00)	1,986,061.00	2,220,835.00	(1,536,657.00)	684,178.00	-65.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		10,373,351.00	15,026,051.00	25,399,402.00	13,489,009.00	13,896,454.00	27,385,463.00	7.8%
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)			10,373,351.00	15,026,051.00	25,399,402.00	13,489,009.00	13,896,454.00	27,385,463.00	7.8%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,373,351.00	15,026,051.00	25,399,402.00	13,489,009.00	13,896,454.00	27,385,463.00	7.8%
2) Ending Balance, June 30 (E + F1e)			13,489,009.00	13,896,454.00	27,385,463.00	15,709,844.00	12,359,797.00	28,069,641.00	2.5%
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	13,892,134.00	13,892,134.00	0.00	12,359,797.00	12,359,797.00	-11.0%
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		7,641,958.00	0.00	7,641,958.00	7,214,588.00	0.00	7,214,588.00	-5.6%
District Assistance	0000	9780			0.00	4,091,755.00		4,091,755.00	
One-Time Expenses	0000	9780			0.00	636,542.00		636,542.00	
Medi-Cal Direct	0000	9780			0.00	26,468.00		26,468.00	
MAA Reimbursement Special Ed	0000	9780			0.00	1,718,393.00		1,718,393.00	
Mandated Costs	0000	9780			0.00	495,240.00		495,240.00	
CTE Support	0000	9780			0.00	223,186.00		223,186.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		5,842,051.00	0.00	5,842,051.00	8,490,256.00	0.00	8,490,256.00	45.3%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6057	Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	660,203.00	489,516.00
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	62,000.00	62,000.00
6266	Educator Effectiveness, FY 2021-22	357,335.00	260,285.00
6300	Lottery: Instructional Materials	82,139.00	81,896.00
6331	CA Community Schools Partnership Act - Planning Grant	323,126.00	274,157.00
6371	CafWORKs for ROCP or Adult Education	45,333.00	53,869.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	32,250.00	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	51,510.00	51,510.00
7311	Classified School Employee Professional Development Block Grant	29,220.00	0.00
7399	LCFF Equity Multiplier	169,998.00	169,998.00
7425	Expanded Learning Opportunities (ELO) Grant	301,216.00	263,106.00
7435	Learning Recovery Emergency Block Grant	138,051.00	138,051.00
7810	Other Restricted State	1,117.00	997.00
9010	Other Restricted Local	11,638,636.00	10,514,412.00
Total, Restricted Balance		13,892,134.00	12,359,797.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	24,571,646.00	16,052,803.00	-34.7%
3) Other State Revenue		8300-8599	36,914,272.00	47,327,620.00	28.2%
4) Other Local Revenue		8600-8799	534,751.00	364,661.00	-31.8%
5) TOTAL, REVENUES			62,020,669.00	63,745,084.00	2.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,060,082.00	2,634,918.00	27.9%
2) Classified Salaries		2000-2999	2,824,561.00	3,089,592.00	9.4%
3) Employee Benefits		3000-3999	2,989,499.00	3,636,728.00	21.7%
4) Books and Supplies		4000-4999	517,955.00	401,716.00	-22.4%
5) Services and Other Operating Expenditures		5000-5999	47,424,718.00	47,132,085.00	-0.6%
6) Capital Outlay		6000-6999	28,100.00	1,225,000.00	4,259.4%
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	4,465,079.00	4,682,400.00	4.9%
9) TOTAL, EXPENDITURES			60,309,994.00	62,802,441.00	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,710,675.00	942,643.00	-44.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	372,023.00	0.00	-100.0%
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	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,082,698.00	942,643.00	-54.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,818,061.00	5,900,759.00	54.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,818,061.00	5,900,759.00	54.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,818,061.00	5,900,759.00	54.5%
2) Ending Balance, June 30 (E + F1e)			5,900,759.00	6,843,402.00	16.0%
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	4,448,549.00	5,380,192.00	20.9%
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	1,452,210.00	1,463,210.00	0.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	14,778,365.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	(167,751.00)		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) With Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	5,832,832.04		
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			20,443,446.35		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	156,315.07		
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			156,315.07		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			20,287,131.28		
FEDERAL REVENUE					
Child Nutrition Programs		8220	977,194.00	906,364.00	-7.2%
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	23,594,452.00	15,146,439.00	-35.8%
TOTAL, FEDERAL REVENUE			24,571,646.00	16,052,803.00	-34.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	24,364.00	29,035.00	19.2%
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	4,106,697.00	5,901,248.00	43.7%
All Other State Revenue	All Other	8590	32,783,211.00	41,397,337.00	26.3%
TOTAL, OTHER STATE REVENUE			36,914,272.00	47,327,620.00	28.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	232,488.00	165,159.00	-29.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	9,000.00	17,000.00	88.9%
Interagency Services		8677	95,000.00	0.00	-100.0%
All Other Fees and Contracts		8689	198,263.00	182,502.00	-7.9%
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			534,751.00	364,661.00	-31.8%
TOTAL, REVENUES			62,020,669.00	63,745,084.00	2.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,067,654.00	1,705,341.00	59.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	307,119.00	336,676.00	9.6%
Other Certificated Salaries		1900	685,309.00	592,901.00	-13.5%
TOTAL, CERTIFICATED SALARIES			2,060,082.00	2,634,918.00	27.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	96,450.00	155,862.00	61.6%
Classified Supervisors' and Administrators' Salaries		2300	307,088.00	439,468.00	43.1%
Clerical, Technical and Office Salaries		2400	1,060,600.00	1,434,415.00	35.2%
Other Classified Salaries		2900	1,360,423.00	1,059,847.00	-22.1%
TOTAL, CLASSIFIED SALARIES			2,824,561.00	3,089,592.00	9.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	468,296.00	509,477.00	8.8%
PERS		3201-3202	811,666.00	1,025,524.00	26.3%
QASDI/Medicare/Alternative		3301-3302	81,266.00	82,892.00	2.0%
Health and Welfare Benefits		3401-3402	1,504,719.00	1,874,901.00	24.6%
Unemployment Insurance		3501-3502	2,448.00	2,873.00	17.4%
Workers' Compensation		3601-3602	75,317.00	97,591.00	29.6%
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	45,787.00	43,470.00	-5.1%
TOTAL, EMPLOYEE BENEFITS			2,989,499.00	3,636,728.00	21.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	288,597.00	211,654.00	-26.7%
Noncapitalized Equipment		4400	184,093.00	140,714.00	-23.6%
Food		4700	45,265.00	49,350.00	9.0%
TOTAL, BOOKS AND SUPPLIES			517,955.00	401,718.00	-22.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	524,544.00	55,000.00	-89.5%
Travel and Conferences		5200	157,444.00	85,091.00	-46.0%
Dues and Memberships		5300	21,825.00	20,225.00	-7.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	48,596.00	49,663.00	2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	222,855.00	214,885.00	-3.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	57,222.00	62,631.00	9.5%
Professional/Consulting Services and Operating Expenditures		5800	46,364,650.00	46,618,503.00	0.5%
Communications		5900	27,582.00	26,087.00	-5.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			47,424,718.00	47,132,085.00	-0.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	11,500.00	1,210,000.00	10,421.7%
Equipment		6400	16,600.00	15,000.00	-9.6%
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			28,100.00	1,225,000.00	4,259.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	4,465,079.00	4,682,400.00	4.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,465,079.00	4,682,400.00	4.9%
TOTAL, EXPENDITURES			60,309,994.00	62,802,441.00	4.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	372,023.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			372,023.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			372,023.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	24,571,646.00	16,052,803.00	-34.7%
3) Other State Revenue		8300-8599	36,914,272.00	47,327,620.00	28.2%
4) Other Local Revenue		8600-8799	534,751.00	364,661.00	-31.8%
5) TOTAL, REVENUES			62,020,669.00	63,745,084.00	2.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,712,753.00	3,761,355.00	1.3%
2) Instruction - Related Services	2000-2999		3,460,133.00	3,857,721.00	11.5%
3) Pupil Services	3000-3999		1,105,037.00	1,048,756.00	-5.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		47,506,896.00	48,104,396.00	1.3%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		4,465,079.00	4,682,400.00	4.9%
8) Plant Services	8000-8999		60,096.00	1,347,813.00	2,142.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			60,309,994.00	62,802,441.00	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,710,675.00	942,643.00	-44.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	372,023.00	0.00	-100.0%
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	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,082,698.00	942,643.00	-54.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,818,061.00	5,900,759.00	54.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,818,061.00	5,900,759.00	54.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,818,061.00	5,900,759.00	54.5%
2) Ending Balance, June 30 (E + F1e)			5,900,759.00	6,843,402.00	16.0%
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	4,448,549.00	5,380,192.00	20.9%
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	1,452,210.00	1,463,210.00	0.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	2,205.00	2,205.00
5059	Child Development: ARP California State Preschool Program One-time Stipend	157,313.00	157,313.00
5066	Child Development: ARP California State Preschool Program - Rate Supplements	528,582.00	528,582.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	394,524.00	394,524.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	10,506.00	13,856.00
5350	Child Nutrition: CCFP Family Day Care Sponsor Admin	6,887.00	0.00
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	31,515.00	31,515.00
6130	Child Development: Center-Based Reserve Account	569,232.00	572,882.00
6132	Child Development: Alternative Payment Reserve Account for Department of Social Services Programs	207,775.00	208,875.00
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	1,341,955.00	1,341,955.00
7810	Other Restricted State	77,392.00	977,403.00
9010	Other Restricted Local	1,120,663.00	1,151,082.00
Total, Restricted Balance		4,448,549.00	5,380,192.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,020.00	6,020.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
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%
OTHER LOCAL REVENUE					
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	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	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	40,975.00	40,975.00	0.0%
10) TOTAL, EXPENDITURES			40,975.00	40,975.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,020.00	6,020.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,831,791.00	14,831,791.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,831,791.00	14,831,791.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,831,791.00	14,831,791.00	0.0%
2) Ending Balance, June 30 (E + F1e)			14,831,791.00	14,831,791.00	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	14,831,791.00	14,831,791.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	14,831,791.40		
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			14,831,791.40		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			14,831,791.40		
OTHER LOCAL REVENUE					
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%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,831,791.00	14,831,791.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,831,791.00	14,831,791.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,831,791.00	14,831,791.00	0.0%
2) Ending Balance, June 30 (E + F1e)			14,831,791.00	14,831,791.00	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	14,831,791.00	14,831,791.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	237,054.00	237,054.00	0.0%
5) TOTAL, REVENUES			237,054.00	237,054.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,348.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,005,827.00	572,000.00	-43.1%
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			1,011,175.00	572,000.00	-43.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(774,121.00)	(334,946.00)	-56.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,155,921.00	1,155,921.00	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			1,155,921.00	1,155,921.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			381,800.00	820,975.00	115.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,936,370.00	30,318,170.00	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,936,370.00	30,318,170.00	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,936,370.00	30,318,170.00	1.3%
2) Ending Balance, June 30 (E + F1e)			30,318,170.00	31,139,145.00	2.7%
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	727,587.00	964,641.00	32.6%
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	29,590,583.00	30,174,504.00	2.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	30,723,233.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	(943,645.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			29,779,588.41		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	13,706.05		
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			13,706.05		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			29,765,882.36		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	226,204.00	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	10,850.00	10,850.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			237,054.00	237,054.00	0.0%
TOTAL, REVENUES			237,054.00	237,054.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	5,348.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,348.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	36,430.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	508,930.00	418,000.00	-17.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	181,000.00	27,000.00	-85.1%
Equipment Replacement		6500	279,467.00	127,000.00	-54.6%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,005,827.00	572,000.00	-43.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,011,175.00	572,000.00	-43.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	1,155,921.00	1,155,921.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,155,921.00	1,155,921.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,155,921.00	1,155,921.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	237,054.00	237,054.00	0.0%
5) TOTAL, REVENUES			237,054.00	237,054.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,011,175.00	572,000.00	-43.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,011,175.00	572,000.00	-43.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(774,121.00)	(334,946.00)	-56.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,155,921.00	1,155,921.00	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			1,155,921.00	1,155,921.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			381,800.00	820,975.00	115.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,936,370.00	30,318,170.00	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,936,370.00	30,318,170.00	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,936,370.00	30,318,170.00	1.3%
2) Ending Balance, June 30 (E + F1e)			30,318,170.00	31,139,145.00	2.7%
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	727,587.00	964,641.00	32.6%
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	29,590,583.00	30,174,504.00	2.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	727,587.00	964,641.00
Total, Restricted Balance		727,587.00	964,641.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,910,090.00	8,852,843.00	28.1%
5) TOTAL, REVENUES			6,910,090.00	8,852,843.00	28.1%
B. EXPENSES					
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	37,759.00	35,959.00	-4.8%
5) Services and Other Operating Expenses		5000-5999	8,208,783.00	8,234,868.00	0.3%
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			8,249,514.00	8,273,799.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,339,424.00)	579,044.00	-143.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,339,424.00)	579,044.00	-143.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	13,943,743.00	12,604,319.00	-9.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,943,743.00	12,604,319.00	-9.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			13,943,743.00	12,604,319.00	-9.6%
2) Ending Net Position, June 30 (E + F1e)			12,604,319.00	13,183,363.00	4.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	4,457.00	0.00	-100.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	12,599,862.00	13,183,363.00	4.6%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	31,003,586.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,062,009.00)		
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	125.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	23,771.34		
g) Accumulated Depreciation - Equipment		9445	(19,314.23)		
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			30,096,159.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	23,664,706.34		
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			23,664,706.34		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			6,431,453.59		
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	620,000.00	620,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	6,290,090.00	8,232,843.00	30.9%
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			6,910,090.00	8,852,843.00	28.1%
TOTAL, REVENUES			6,910,090.00	8,852,843.00	28.1%
CERTIFICATED SALARIES					
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%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	22,600.00	24,300.00	7.5%
Noncapitalized Equipment		4400	15,159.00	11,659.00	-23.1%
TOTAL, BOOKS AND SUPPLIES			37,759.00	35,959.00	-4.8%
SERVICES AND OTHER OPERATING EXPENSES					
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	344,527.00	363,436.00	5.5%
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	7,851,988.00	7,859,164.00	0.1%
Communications		5900	864.00	864.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			8,208,783.00	8,234,868.00	0.3%
DEPRECIATION AND AMORTIZATION					
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			8,249,514.00	8,273,799.00	0.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
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+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,910,090.00	8,852,843.00	28.1%
5) TOTAL, REVENUES			6,910,090.00	8,852,843.00	28.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		8,249,514.00	8,273,799.00	0.3%
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			8,249,514.00	8,273,799.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,339,424.00)	579,044.00	-143.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-9929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,339,424.00)	579,044.00	-143.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	13,943,743.00	12,604,319.00	-9.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,943,743.00	12,604,319.00	-9.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			13,943,743.00	12,604,319.00	-9.6%
2) Ending Net Position, June 30 (E + F1e)			12,604,319.00	13,183,363.00	4.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	4,457.00	0.00	-100.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	12,599,862.00	13,183,363.00	4.6%

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

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	29.43	29.43	29.43	29.43	29.43	29.43
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	10.45	10.45	10.45	10.45	10.45	10.45
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	39.88	39.88	39.88	39.88	39.88	39.88
2. District Funded County Program ADA						
a. County Community Schools	11.09	11.09	11.09	11.09	11.09	11.09
b. Special Education-Special Day Class	46.05	46.05	46.05	46.05	46.05	46.05
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	57.14	57.14	57.14	57.14	57.14	57.14
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	97.02	97.02	97.02	97.02	97.02	97.02
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
5. County Operations Grant ADA	62,165.21	62,165.21	62,165.21	62,165.21	62,165.21	62,165.21
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public Instruction:

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

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

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

Reserves for open claims \$13,574,672; IBNRs \$4,155,249

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: June 20, 2024

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	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:										
JUNE										
A. BEGINNING CASH			48,158,402.89	45,294,975.25	42,037,852.37	38,672,427.78	37,198,832.16	39,077,237.72	46,086,012.23	54,792,341.65
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		240,965.85	240,965.85	436,350.03	433,738.53	433,738.53	436,350.03	433,738.53	433,738.53
Property Taxes	8020-8079		184,682.47	16,002.63	86.97	1,537,295.68	4,936,766.44	16,694,217.08	1,143,926.80	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	(8,835,060.98)	0.00	0.00
Federal Revenue	8100-8299		25,938.27	12,616.26	66,670.37	114,401.38	0.00	226,176.23	125,639.07	23,645.31
Other State Revenue	8300-8599		130,436.62	810,321.69	430,088.43	1,135,680.83	489,235.17	501,936.49	992,330.17	1,379,482.52
Other Local Revenue	8600-8799		178,539.43	228,103.83	669,983.76	715,772.59	3,473,958.06	3,608,417.89	11,473,745.65	7,678,513.12
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			760,562.64	1,308,010.26	1,603,179.56	3,936,889.01	9,333,698.20	12,632,036.74	14,169,380.22	9,515,379.48
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		757,538.44	775,663.79	1,608,903.45	1,597,619.84	2,134,601.66	1,686,667.71	1,642,901.63	23,935.56
Classified Salaries	2000-2999		1,043,832.99	1,322,479.53	1,359,883.29	1,372,566.05	2,145,382.95	1,522,368.20	1,422,008.04	6,798.79
Employee Benefits	3000-3999		920,754.07	1,157,876.17	1,625,482.54	1,650,960.46	1,745,051.32	1,699,637.96	1,687,632.89	963.91
Books and Supplies	4000-4999		32,267.99	89,647.62	36,250.76	43,827.46	53,851.36	28,479.64	50,602.89	26,899.41
Services	5000-5999		869,596.79	1,219,466.03	338,084.11	745,510.82	1,370,760.41	646,363.33	659,905.35	623,321.68
Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	5,644.94	39,745.39	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			3,623,990.28	4,565,133.14	4,968,604.15	5,410,484.63	7,455,292.64	5,623,262.23	5,463,050.80	681,919.35
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111- 9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200- 9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500- 9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(2,863,427.64)	(3,257,122.88)	(3,365,424.59)	(1,473,595.62)	1,878,405.56	7,008,774.51	8,706,329.42	8,833,460.13
F. ENDING CASH (A + E)			45,294,975.25	42,037,852.37	38,672,427.78	37,198,832.16	39,077,237.72	46,086,012.23	54,792,341.65	63,625,801.78
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

[illegible]

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		6,804,840.80	11,069,977.72	5,439,477.84	12,490,287.71	11,538,311.70	0.00	85,134,632.99	85,134,633.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		816,888.77	2,636,886.48	590,999.01	(8,386,680.81)	(10,441,314.33)	0.00	684,178.01	684,178.00
F. ENDING CASH (A + E)		64,442,690.55	67,079,577.03	67,670,576.04	59,283,895.23				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								48,842,580.90	

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		62,165.21	0.00%	62,165.21	0.00%	62,165.21
(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	28,416,372.00	-0.47%	28,281,784.00	-0.47%	28,148,059.00
2. Federal Revenues	8100-8299	29,622.00	0.00%	29,622.00	0.00%	29,622.00
3. Other State Revenues	8300-8599	144,453.00	2.00%	147,342.00	3.00%	151,762.00
4. Other Local Revenues	8600-8799	3,505,159.00	1.00%	3,540,211.00	1.00%	3,575,613.00
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	(1,469,305.00)	0.00%	(1,469,305.00)	0.00%	(1,469,305.00)
6. Total (Sum lines A1 thru A5c)		30,632,321.00	-0.32%	30,535,674.00	-0.31%	30,441,771.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,597,240.00		4,858,106.00
b. Step & Column Adjustment				74,016.00		67,528.00
c. Cost-of-Living Adjustment				186,850.00		197,025.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,597,240.00	5.67%	4,858,106.00	5.45%	5,122,659.00
2. Classified Salaries						
a. Base Salaries				10,953,872.00		11,554,932.00
b. Step & Column Adjustment				156,640.00		120,171.00
c. Cost-of-Living Adjustment				444,420.00		467,004.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,953,872.00	5.49%	11,554,932.00	5.08%	12,142,107.00
3. Employee Benefits	3000-3999	7,621,458.00	7.69%	8,207,399.00	7.79%	8,846,383.00
4. Books and Supplies	4000-4999	727,165.00	0.00%	727,165.00	0.00%	727,165.00
5. Services and Other Operating Expenditures	5000-5999	4,447,790.00	0.00%	4,447,790.00	0.00%	4,447,790.00
6. Capital Outlay	6000-6999	19,000.00	0.00%	19,000.00	0.00%	19,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,428,930.00	-2.08%	7,274,685.00	-5.85%	6,849,176.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(8,539,890.00)	1.96%	(8,707,323.00)	2.17%	(8,895,919.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,155,921.00	0.00%	1,155,921.00	0.00%	1,155,921.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		28,411,486.00	3.96%	29,537,675.00	2.97%	30,414,282.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		2,220,835.00		997,999.00		27,489.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,489,009.00		15,709,844.00		16,707,843.00
2. Ending Fund Balance (Sum lines C and D1)		15,709,844.00		16,707,843.00		16,735,332.00
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		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	7,214,588.00		7,214,588.00		7,214,588.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,490,256.00		9,488,255.00		9,515,744.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,709,844.00		16,707,843.00		16,735,332.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,490,256.00		9,488,255.00		9,515,744.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	14,831,791.00		14,831,791.00		14,831,791.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		23,322,047.00		24,320,046.00		24,347,535.00
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	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<p>2024-25 Adopted Budget The 2024-25 budget includes the following rates: Classified and Certificated Salaries projected COLA 7%, STRS 19.1%, PERS 27.8%, OASDI 6.2%, Medicare 1.45%, Unemployment 0.05%, Workers' Compensation 1.715%, Health and Welfare 10% increase. LCFF revenue sources based upon data current as of completion of calculation – property taxes and ADA updated to reflect 2023-24 P-2 report, COLA projected at 0.76%, and number of districts and charters in Differentiated Assistance projected to decline from 11 in 2023-24 to 7 in 2024-25. 2025-26 and 2026-27 projections : REVENUES: 2025-26: LCFF revenue sources based upon conservative COLA of 2.0%, with property taxes and ADA projected flat from 2024-25. Decrease in LCFF revenue due to 3-year average funded ADA declining over prior year. Number of districts and charters in Differentiated Assistance remain at 7. 2026-27: LCFF revenue sources based upon conservative COLA of 3.0%, with property taxes and ADA projected flat from 2025-26. Decrease in LCFF revenue due to 3-year average funded ADA declining over prior year. Number of districts and charters in Differentiated Assistance remain at 7. No change in unrestricted Federal Revenue. Other State Revenues projected with 2% increase in 2025-26 and 3% increase in 2026-27. Local Revenues include 1% increases in each 2025-26 and 2026-27 reflecting prior year trends. EXPENDITURES: Certificated Salaries include a 1.61% step and column increase in 2025-26 and 1.39% in 2026-27. Classified Salaries include a 1.43% step and column increase in 2025-26 and 1.04% in 2026-27. Certificated and Classified Salaries are projected with a 4% negotiated COLA in both 2025-26 and 2026-27. Health and Welfare increases are projected at 10% in each of the two subsequent years. STRS rate of 19.1% in both 2025-26 and 2026-27 is included. PERS rates of 27.6% in 2025-26, and 28.0% in 2026-27 are included. Unemployment Insurance projected at 0.05% in 2025-26 and 2026-27. Workers' Compensation is projected at 1.715% for both 2025-26 and 2026-27. 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	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	231,855.00	-0.47%	230,765.00	-0.47%	229,680.00
2. Federal Revenues	8100-8299	1,510,045.00	0.00%	1,510,045.00	0.00%	1,510,045.00
3. Other State Revenues	8300-8599	8,472,502.00	2.00%	8,641,952.00	3.00%	8,901,211.00
4. Other Local Revenues	8600-8799	43,502,783.00	1.00%	43,937,811.00	1.00%	44,377,189.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,469,305.00	0.00%	1,469,305.00	0.00%	1,469,305.00
6. Total (Sum lines A1 thru A5c)		55,186,490.00	1.09%	55,789,878.00	1.25%	56,487,430.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				16,454,266.00		17,387,947.00
b. Step & Column Adjustment				264,914.00		241,692.00
c. Cost-of-Living Adjustment				668,767.00		705,186.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,454,266.00	5.67%	17,387,947.00	5.45%	18,334,825.00
2. Classified Salaries						
a. Base Salaries				9,837,543.00		10,377,349.00
b. Step & Column Adjustment				140,677.00		107,924.00
c. Cost-of-Living Adjustment				399,129.00		419,411.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,837,543.00	5.49%	10,377,349.00	5.08%	10,904,684.00
3. Employee Benefits	3000-3999	14,285,610.00	7.52%	15,359,232.00	7.23%	16,469,665.00
4. Books and Supplies	4000-4999	586,411.00	0.00%	586,411.00	0.00%	586,411.00
5. Services and Other Operating Expenditures	5000-5999	11,099,881.00	0.00%	11,099,881.00	0.00%	11,099,881.00
6. Capital Outlay	6000-6999	252,496.00	-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	3,857,490.00	4.34%	4,024,923.00	4.69%	4,213,519.00
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	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
11. Total (Sum lines B1 thru B10)		56,723,147.00	4.34%	59,185,193.00	4.69%	61,958,435.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,536,657.00)		(3,395,315.00)		(5,471,005.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,896,454.00		12,359,797.00		8,964,482.00
2. Ending Fund Balance (Sum lines C and D1)		12,359,797.00		8,964,482.00		3,493,477.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	12,359,797.00		8,964,482.00		3,493,477.00
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)		12,359,797.00		8,964,482.00		3,493,477.00
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	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<p>2024-25 Adopted Budget The 2024-25 budget includes the following rates: Classified and Certificated Salaries projected COLA 7%, STRS 19.1%, PERS 27.8%, OASDI 6.2%, Medicare 1.45%, Unemployment 0.05%, Workers' Compensation 1.715%, Health and Welfare 10% increase. LCFF revenue sources based upon data current as of completion of calculation – property taxes and ADA updated to reflect 2023-24 P-2 report, COLA projected at 0.76%, and number of districts and charters in Differentiated Assistance projected to decline from 11 in 2023-24 to 7 in 2024-25. 2025-26 and 2026-27 projections : REVENUES:. 2025-26: LCFF revenue sources based upon conservative COLA of 2.0%, with property taxes and ADA projected flat from 2024-25. Decrease in LCFF revenue due to 3-year average funded ADA declining over prior year. Number of districts and charters in Differentiated Assistance remain at 7. 2026-27: LCFF revenue sources based upon conservative COLA of 3.0%, with property taxes and ADA projected flat from 2025-26. Decrease in LCFF revenue due to 3-year average funded ADA declining over prior year. Number of districts and charters in Differentiated Assistance remain at 7. No change in Federal Revenue. Other State Revenues projected with 2% increase in 2025-26 and 3% increase in 2026-27. Local Revenues include 1% increases in each 2025-26 and 2026-27 reflecting prior year trends. EXPENDITURES: Certificated Salaries include a 1.61% step and column increase in 2025-26 and 1.39% in 2026-27. Classified Salaries include a 1.43% step and column increase in 2025-26 and 1.04% in 2026-27. Certificated and Classified Salaries are projected with a 4% negotiated COLA in both 2025-26 and 2026-27. Health and Welfare increases are projected at 10% in each of the two subsequent years. STRS rate of 19.1% in both 2025-26 and 2026-27 is included. PERS rates of 27.6% in 2025-26, and 28.0% in 2026-27 are included. Unemployment Insurance projected at 0.05% in 2025-26 and 2026-27. Workers' Compensation is projected at 1.715% for both 2025-26 and 2026-27. 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	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		62,165.21	0.00%	62,165.21	0.00%	62,165.21
(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	28,648,227.00	-0.47%	28,512,549.00	-0.47%	28,377,739.00
2. Federal Revenues	8100-8299	1,539,667.00	0.00%	1,539,667.00	0.00%	1,539,667.00
3. Other State Revenues	8300-8599	8,616,955.00	2.00%	8,789,294.00	3.00%	9,052,973.00
4. Other Local Revenues	8600-8799	47,007,942.00	1.00%	47,478,022.00	1.00%	47,952,802.00
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)		85,818,811.00	0.59%	86,325,552.00	0.70%	86,929,201.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				21,051,506.00		22,246,053.00
b. Step & Column Adjustment				338,930.00		309,220.00
c. Cost-of-Living Adjustment				855,617.00		902,211.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,051,506.00	5.67%	22,246,053.00	5.45%	23,457,484.00
2. Classified Salaries						
a. Base Salaries				20,791,415.00		21,932,281.00
b. Step & Column Adjustment				297,317.00		228,095.00
c. Cost-of-Living Adjustment				843,549.00		886,415.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,791,415.00	5.49%	21,932,281.00	5.08%	23,046,791.00
3. Employee Benefits	3000-3999	21,907,068.00	7.58%	23,566,631.00	7.42%	25,316,048.00
4. Books and Supplies	4000-4999	1,313,576.00	0.00%	1,313,576.00	0.00%	1,313,576.00
5. Services and Other Operating Expenditures	5000-5999	15,547,671.00	0.00%	15,547,671.00	0.00%	15,547,671.00
6. Capital Outlay	6000-6999	271,496.00	-93.00%	19,000.00	0.00%	19,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,778,380.00	-1.98%	7,624,135.00	-5.58%	7,198,626.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,682,400.00)	0.00%	(4,682,400.00)	0.00%	(4,682,400.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,155,921.00	0.00%	1,155,921.00	0.00%	1,155,921.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
11. Total (Sum lines B1 thru B10)		85,134,633.00	4.21%	88,722,868.00	4.11%	92,372,717.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		684,178.00		(2,397,316.00)		(5,443,516.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		27,385,463.00		28,069,641.00		25,672,325.00
2. Ending Fund Balance (Sum lines C and D1)		28,069,641.00		25,672,325.00		20,228,809.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	12,359,797.00		8,964,482.00		3,493,477.00
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	7,214,588.00		7,214,588.00		7,214,588.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,490,256.00		9,488,255.00		9,515,744.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		28,069,641.00		25,672,325.00		20,228,809.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,490,256.00		9,488,255.00		9,515,744.00
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	14,831,791.00		14,831,791.00		14,831,791.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		23,322,047.00		24,320,046.00		24,347,535.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		27.39%		27.41%		26.36%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
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)		85,134,633.00		88,722,868.00		92,372,717.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		85,134,633.00		88,722,868.00		92,372,717.00
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)		85,134,633.00		88,722,868.00		92,372,717.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		3.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,554,038.99		1,774,457.36		1,847,454.34
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		766,000.00		2,584,000.00		2,584,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,554,038.99		2,584,000.00		2,584,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Budget, July 1
2023-24 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

42 10421 0000000
Form L
F8BD7B5W9U(2024-25)

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,270,009.00		82,382.00	1,352,391.00
2. State Lottery Revenue	8560	27,676.00		6,432.00	34,108.00
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)		1,297,685.00	0.00	88,814.00	1,386,499.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	2,834.00		0.00	2,834.00
3. Employee Benefits	3000-3999	2,821.00		0.00	2,821.00
4. Books and Supplies	4000-4999	8,490.00		0.00	8,490.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	44,748.00			44,748.00
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			6,675.00	6,675.00
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)		58,893.00	0.00	6,675.00	65,568.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	1,238,792.00	0.00	82,139.00	1,320,931.00
D. COMMENTS:					
\$6,675 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
Governmental Activities:						
Capital assets not being depreciated:						
Land	500,000.00		500,000.00			500,000.00
Work in Progress	1,456,831.00		1,456,831.00			1,456,831.00
Total capital assets not being depreciated	1,956,831.00	0.00	1,956,831.00	0.00	0.00	1,956,831.00
Capital assets being depreciated:						
Land Improvements	80,578.00		80,578.00			80,578.00
Buildings	5,745,770.00		5,745,770.00			5,745,770.00
Equipment	5,004,012.00		5,004,012.00			5,004,012.00
Total capital assets being depreciated	10,830,360.00	0.00	10,830,360.00	0.00	0.00	10,830,360.00
Accumulated Depreciation for:						
Land Improvements	(74,787.00)		(74,787.00)			(74,787.00)
Buildings	(2,011,743.00)		(2,011,743.00)			(2,011,743.00)
Equipment	(3,865,678.00)		(3,865,678.00)			(3,865,678.00)
Total accumulated depreciation	(5,952,208.00)	0.00	(5,952,208.00)	0.00	0.00	(5,952,208.00)
Total capital assets being depreciated, net excluding lease and subscription assets	4,878,152.00	0.00	4,878,152.00	0.00	0.00	4,878,152.00
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	6,834,983.00	0.00	6,834,983.00	0.00	0.00	6,834,983.00
Business-Type Activities:						
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
Governmental Activities:							
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	828,496.00		828,496.00			828,496.00	
Compensated Absences Payable	192,126.46		192,126.46			192,126.46	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	1,020,622.46	0.00	1,020,622.46	0.00	0.00	1,020,622.46	0.00
Business-Type Activities:							
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
2024-25 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

42 10421 0000000
Form SIAB
F8BD7B5W9U(2024-25)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(63,881.00)	0.00	(4,682,400.00)				
Other Sources/Uses Detail					6,020.00	1,155,921.00		
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	62,631.00	0.00	4,682,400.00	0.00				
Other Sources/Uses Detail					0.00	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
2024-25 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

42 10421 0000000
Form SIAB
F8BD7B5W9U(2024-25)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					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
2024-25 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
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	63,881.00	(63,881.00)	4,682,400.00	(4,682,400.00)	1,161,941.00	1,161,941.00		

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

42 10421 0000000
Form SIAA
F8BD7B5W9U(2024-25)

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	(58,472.00)	0.00	(4,465,079.00)				
Other Sources/Uses Detail					6,020.00	1,527,944.00		
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	57,222.00	0.00	4,465,079.00	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		

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

42 10421 0000000
Form SIAA
F8BD7B5W9U(2024-25)

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					1,155,921.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				

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

42 10421 0000000
Form SIAA
F8BD7B5W9U(2024-25)

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								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	58,472.00	(58,472.00)	4,465,079.00	(4,465,079.00)	1,533,964.00	1,533,964.00	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):

62,165

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.

County Operations Grant Funded ADA

Fiscal Year	Original Budget	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	(Form A, Line B5)			
Third Prior Year (2021-22)	65,220.51	61,122.01	6.28%	Not Met
Second Prior Year (2022-23)	61,828.62	61,391.12	0.71%	Met
First Prior Year (2023-24)	61,695.35	62165.21	N/A	Met

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

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

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

Explanation:

(required if NOT met)

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

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

DATA ENTRY: All data are extracted or calculated.

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

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2021-22)	33.64	61.96	61,122.01	0.00
Second Prior Year (2022-23)	42.11	81.05	61,391.12	0.00
First Prior Year (2023-24)	39.88	57.14	62,165.21	0.00
Historical Average:	38.54	66.72	61,559.45	0.00
County Office's County Operated Programs ADA Standard:				
Budget Year (2024-25)				
(historical average plus 2%):	39.31	68.05	62,790.64	0.00
1st Subsequent Year (2025-26)				
(historical average plus 4%):	40.09	69.39	64,021.82	0.00
2nd Subsequent Year (2026-27)				
(historical average plus 6%):	40.86	70.72	65,253.01	0.00

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2024-25)	39.88	57.14	62,165.21	0.00
1st Subsequent Year (2025-26)	39.88	57.14	62165.21	0.00
2nd Subsequent Year (2026-27)	39.88	57.14	62165.21	0.00
Status:	Not 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 NOT MET - Projected ADA for county operated programs is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes, if any, will be made to bring the projected ADA within the standard.

Explanation:

(required if NOT met)

The County Alternative Education Grant ADA used for fiscal year 2024-25 is 2023-24 P-2 ADA. We typically use the most current ADA for each reporting period. SBCEO will update ADA at First Interim based on P-Annual ADA.

2. CRITERION: LCFF Revenue

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

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

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

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

NOTE: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

Hold Harmless

Status: Hold Harmless

		Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
I. LCFF Funding					
a.	COE funded at Target LCFF				
a1.	County Operations Grant	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)	62,165.21	62,165.21	62,165.21	62,165.21
b.	Prior Year ADA (Funded)		62,165.21	62,165.21	62,165.21
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

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

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

Step 3 - Weighted Change in Population and Funding Level

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

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

III. Alternative Education Grant

Step 1 - Change in Population

Prior Year (2023-24)

Budget Year (2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

39.88	39.88	39.88	39.88
	39.88	39.88	39.88
	0.00	0.00	0.00
	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

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

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

Step 3 - Weighted Change in Population and Funding Level

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

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

IV. Charter Funded County Program

Step 1 - Change in Population

Prior Year (2023-24)

Budget Year (2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

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

Step 2 - Change in Funding Level

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

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

Step 3 - Weighted Change in Population and Funding Level

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

V. Weighted Change

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a.	Total weighted percent change (Step 3c in sections II, III and IV)	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 (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected local property taxes (Form 01, Objects 8021 - 8089)	43,485,395.00	43,485,395.00		
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		-1.00% to 1.00%	-101.00% to -99.00%	-1.00% to 1.00%

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

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

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	48,333,936.00	48,315,158.00		
County Office's Projected Change in LCFF Revenue:		-0.04%	-100.00%	0.00%
Standard:		-1.00% to 1.00%	-101.00% to -99.00%	-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)

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3. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. County Office's Change in Funding Level (Criterion 2C):	-0.04%	-100.00%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-5.04% to 4.96%	-105.00% to -95.00%	-5.00% to 5.00%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2023-24)	58,179,847.00		
Budget Year (2024-25)	63,749,989.00	9.57%	Not Met
1st Subsequent Year (2025-26)	67,744,965.00	6.27%	Not Met
2nd Subsequent Year (2026-27)	71,820,323.00	6.02%	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)

In the 2024-25 Budget Year, Salaries and Benefits were projected with an estimated COLA 7%, STRS 19.1%, PERS 27.8%, OASDI 6.2%, Medicare 1.45%, Unemployment 0.05%, Workers' Compensation 1.715%, Health and Welfare 10% increase. In the 2025-26 budget, salaries are projected with a 4% negotiated COLA. Certificated Salaries include a 1.61% step and column increase, Classified Salaries include a 1.04% step and column increase, Health and Welfare increase projected at 10%. STRS 19.1%, PERS 27.6%, Unemployment Insurance 0.05%, Workers' Compensation 1.715%. In the 2026-27 budget, salaries are projected with a 4% negotiated COLA. Certificated Salaries include a 1.39% step and column increase, Classified Salaries include a 1.43% step and column incre

4. **CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. County Office's Change in Funding Level (Criterion 2C):	-0.04%	-100.00%	0.00%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.04% to 9.96%	-110.00% to -90.00%	-10.00% to 10.00%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.04% to 4.96%	-105.00% to -95.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	2,504,957.00		
Budget Year (2024-25)	1,539,667.00	-38.54%	Yes
1st Subsequent Year (2025-26)	1,539,667.00	0.00%	Yes
2nd Subsequent Year (2026-27)	1,539,667.00	0.00%	No

Explanation:
(required if Yes)

The decrease in Federal Revenue is due to end of funding for several Federal programs including ELO ESSER III, ARPA, CDPH Workforce and vaccines.

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

First Prior Year (2023-24)	10,293,660.00		
Budget Year (2024-25)	8,616,955.00	-16.29%	Yes
1st Subsequent Year (2025-26)	8,789,294.00	2.00%	Yes
2nd Subsequent Year (2026-27)	9,052,973.00	3.00%	No

Explanation:
(required if Yes)

The majority of the decrease in State Revenue is in funding for the K12 Strong Workforce Program.

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

First Prior Year (2023-24)	44,289,299.00		
Budget Year (2024-25)	47,007,942.00	6.14%	Yes
1st Subsequent Year (2025-26)	47,478,022.00	1.00%	Yes
2nd Subsequent Year (2026-27)	47,952,802.00	1.00%	No

Explanation:
(required if Yes)

There is a projected increase of SELPA funding for Special Education Regional Services.

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

First Prior Year (2023-24)	1,679,838.00		
Budget Year (2024-25)	1,313,576.00	-21.80%	Yes
1st Subsequent Year (2025-26)	1,313,576.00	0.00%	Yes
2nd Subsequent Year (2026-27)	1,313,576.00	0.00%	No

Explanation:
(required if Yes)

Decrease in Books and Supplies in budget year is due to removal of 2023-24 one-time expenditure budgets. Subsequent years remain at projected 2024-25 level.

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

First Prior Year (2023-24)	19,160,924.00		
Budget Year (2024-25)	15,547,671.00	-18.86%	Yes
1st Subsequent Year (2025-26)	15,547,671.00	0.00%	Yes
2nd Subsequent Year (2026-27)	15,547,671.00	0.00%	No

Explanation:
(required if Yes)

Decrease in Services and Other Operating Expenditures mainly due to a decrease in budgeted services of Special Education Non-Public Agencies (NPAs) to cover vacancies in the budget year. At the time of Adopted Budget, these Special Education vacancies are budgeted in organization salaries and benefits. Expenditure budget also decreased for decrease in the K12 Strong Workforce Program and other federal programs.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2023-24)	57,087,916.00		
Budget Year (2024-25)	57,164,564.00	0.13%	Met
1st Subsequent Year (2025-26)	57,806,983.00	1.12%	Not Met
2nd Subsequent Year (2026-27)	58,545,442.00	1.28%	Met

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

First Prior Year (2023-24)	20,840,762.00		
Budget Year (2024-25)	16,861,247.00	-19.09%	Not Met
1st Subsequent Year (2025-26)	16,861,247.00	0.00%	Not Met
2nd Subsequent Year (2026-27)	16,861,247.00	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 NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4B above and will also display in the explanation box below.

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

The decrease in Federal Revenue is due to end of funding for several Federal programs including ELO ESSER III, ARPA, CDPH Workforce and vaccines.

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

The majority of the decrease in State Revenue is in funding for the K12 Strong Workforce Program.

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

There is a projected increase of SELPA funding for Special Education Regional Services.

- 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)

Decrease in Books and Supplies in budget year is due to removal of 2023-24 one-time expenditure budgets. Subsequent years remain at projected 2024-25 level.

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

Decrease in Services and Other Operating Expenditures mainly due to a decrease in budgeted services of Special Education Non-Public Agencies (NPAs) to cover vacancies in the budget year. At the time of Adopted Budget, these Special Education vacancies are budgeted in organization salaries and benefits. Expenditure budget also decreased for decrease in the K12 Strong Workforce Program and other federal programs.

5. **CRITERION: Facilities Maintenance**

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

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

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

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

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	28,411,486.00	852,344.58	0.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

6. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	11,933,799.40	14,831,791.40	20,673,842.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	9,057,202.33	10,304,557.57	0.00
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	20,991,001.73	25,136,348.97	20,673,842.00
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	64,221,990.50	70,880,273.63	83,774,837.00
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)	64,221,990.50	70,880,273.63	83,774,837.00
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	32.70%	35.50%	24.70%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	10.90%	11.80%	8.20%

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	658,994.68	25,951,477.03	N/A	Met
Second Prior Year (2022-23)	1,299,541.32	28,235,095.94	N/A	Met
First Prior Year (2023-24)	3,115,658.00	27,867,477.00	N/A	Met
Budget Year (2024-25) (Information only)	2,220,835.00	28,411,486.00		

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 and Cash Balances**

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

County Office Total Expenditures and Other Financing Uses ²		
Percentage Level ¹		
1.7%	0	to \$7,653,999
1.3%	\$7,654,000	to \$19,138,999
1.0%	\$19,139,000	to \$86,123,000
0.7%	\$86,123,001	and over

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

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

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

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

85,134,633.00

County Office's Fund Balance Standard Percentage Level:

1.00%

7A-1. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

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

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

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

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
0.00	0.00	0.00

7A-2. Calculating the County Office's Unrestricted County School Service Fund Beginning Balance Percentages

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2021-22)	8,284,126.00	8,414,813.90	N/A	Met
Second Prior Year (2022-23)	8,914,764.00	9,073,808.58	N/A	Met
First Prior Year (2023-24)	9,980,341.00	10,373,351.00	N/A	Met
Budget Year (2024-25) (Information only)	13,489,009.00			

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

7A-3. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD 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)

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

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

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

Ending Cash Balance		
County School Service Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2024-25)	59,283,895.23	Met

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	85,134,633.00	88,722,868.00	92,372,717.00
County Office's Reserve Standard Percentage Level:	3.00%	2.00%	2.00%

8A. Calculating the County Office's Reserve Standard

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	85,134,633.00	88,722,868.00	92,372,717.00
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)	85,134,633.00	88,722,868.00	92,372,717.00
4. Reserve Standard Percentage Level	3.00%	2.00%	2.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	2,554,038.99	1,774,457.36	1,847,454.34
6. Reserve Standard - by Amount (From percentage level chart above)	766,000.00	2,584,000.00	2,584,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	2,554,038.99	2,584,000.00	2,584,000.00

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	8,490,256.00	9,488,255.00	9,515,744.00
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		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	14,831,791.00	14,831,791.00	14,831,791.00
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)	23,322,047.00	24,320,046.00	24,347,535.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	27.39%	27.41%	26.36%
County Office's Reserve Standard (Section 8A, Line 7):	2,554,038.99	2,584,000.00	2,584,000.00
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?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

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
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(956,276.00)			
Budget Year (2024-25)	(1,469,305.00)	513,029.00	53.6%	Not Met
1st Subsequent Year (2025-26)	(1,469,305.00)	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	(1,469,305.00)	0.00	0.0%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2023-24)	6,020.00			
Budget Year (2024-25)	6,020.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	6,020.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	6,020.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2023-24)	1,527,944.00			
Budget Year (2024-25)	1,155,921.00	(372,023.00)	(24.3%)	Not Met
1st Subsequent Year (2025-26)	1,155,921.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	1,155,921.00	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)

Increase in budget year contributions is due to additional funds contributed from Special Education unrestricted MAA funds to Special Education restricted programs. This level of contributions is project to continue in the two subsequent years.

- 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)

The transfer to the Child Development Fund is no longer needed as the program services have changed and are now receiving funding from a State award.

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	5	Fund 01, Object 8972	Fund 01, Objects 7436 & 7439	1,804,118
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				131,214

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

TOTAL:				1,935,332

Type of Commitment (continued)	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	583,471	527,956	530,839	198,631
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	131,214	131,214	131,214	131,214

Other Long-term Commitments (continued):

Total Annual Payments:	714,685	659,170	662,053	329,845

Has total annual payment increased over prior year (2023-24)?

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:

OPEB is health insurance only, no dental coverage. No spousal coverage. Employee must have been enrolled in an active health insurance plan at time of retirement. Fully paid and only until the retiree turns 65. For employees hired before January 1, 1986 and have accrued 20 years of service.

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

Pay-as-y ou-go

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

Self-Insurance Fund Government Fund

0

2,625

- 4 OPEB Liabilities

a. Total OPEB liability

798,686.00

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

0.00

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

798,686.00

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, 2023

- 5 OPEB Contributions

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

Method

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)

2,625.00

0.00

0.00

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

0.00

0.00

0.00

d. Number of retirees receiving OPEB benefits

1.00

0.00

0.00

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: 5%;">a.</td> <td style="width: 50%;">Accrued liability for self-insurance programs</td> <td style="width: 45%; text-align: center;"> <div style="border: 1px solid black; padding: 2px;">16,460,204.00</div> </td> </tr> <tr> <td>b.</td> <td>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;">16,460,204.00</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;">16,460,204.00</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: 5%;"></td> <td style="width: 33%; text-align: center;">Budget Year (2024-25)</td> <td style="width: 33%; text-align: center;">1st Subsequent Year (2025-26)</td> <td style="width: 33%; text-align: center;">2nd Subsequent Year (2026-27)</td> </tr> <tr> <td>a.</td> <td>Required contribution (funding) for self-insurance programs</td> <td style="text-align: center;"> <div style="border: 1px solid black; padding: 2px;">6,539,611.00</div> </td> <td style="text-align: center;"> <div style="border: 1px solid black; padding: 2px;">6,539,611.00</div> </td> </tr> <tr> <td>b.</td> <td>Amount contributed (funded) for self-insurance programs</td> <td style="text-align: center;"> <div style="border: 1px solid black; padding: 2px;">6,539,611.00</div> </td> <td style="text-align: center;"> <div style="border: 1px solid black; padding: 2px;">6,539,611.00</div> </td> </tr> </table>			Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)	a.	Required contribution (funding) for self-insurance programs	<div style="border: 1px solid black; padding: 2px;">6,539,611.00</div>	<div style="border: 1px solid black; padding: 2px;">6,539,611.00</div>	b.	Amount contributed (funded) for self-insurance programs	<div style="border: 1px solid black; padding: 2px;">6,539,611.00</div>	<div style="border: 1px solid black; padding: 2px;">6,539,611.00</div>
	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)											
a.	Required contribution (funding) for self-insurance programs	<div style="border: 1px solid black; padding: 2px;">6,539,611.00</div>	<div style="border: 1px solid black; padding: 2px;">6,539,611.00</div>											
b.	Amount contributed (funded) for self-insurance programs	<div style="border: 1px solid black; padding: 2px;">6,539,611.00</div>	<div style="border: 1px solid black; padding: 2px;">6,539,611.00</div>											

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	166.30	170.20	170.20	170.20

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

Salary, additional pay items, health and welfare benefits

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

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	164,213		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)

6.	Amount included for any tentative salary schedule increases	1,149,487	714,145	753,034
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	3,046,050	3,350,655	3,685,720
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	10.0%	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:

--

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	192,113	182,901	160,492
3.	Percent change in step & column over prior year	1.7%	1.6%	1.4%

Certificated (Non-management) Step and Column Adjustments

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

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	156	150	150	150

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

Salary, additional pay items, health and welfare benefits

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

81,380

6. Amount included for any tentative salary schedule increases

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

569,656

353,285

371,238

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

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

Yes

Yes

Yes

2,124,959

2,337,455

2,571,200

100.0%

100.0%

100.0%

10.0%

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
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Yes	Yes	Yes
318,936	88,552	65,500
5.4%	1.4%	1.0%

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

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

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	78.0	78.0	78.0	78.0

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

Salary, additional pay items, health and welfare benefits

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

123,542

4. Amount included for any tentative salary schedule increases

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
864,798	540,976	571,448

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
1,860,186	2,046,205	2,250,825
100.0%	100.0%	100.0%
10.0%	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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
239,697	233,737	162,919
2.4%	2.3%	1.6%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 20, 2024

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of County Office Budget Criteria and Standards Review

Santa Barbara County Education Office
2024/25 Adopted Budget Report - General Fund

	Total Unrestricted			Restricted			Total General Fund		
	2023/24 Adopted Budget	2023/24 Current Budget	2024/25 Adopted Budget	2023/24 Adopted Budget	2023/24 Current Budget	2024/25 Adopted Budget	2023/24 Adopted Budget	2023/24 Current Budget	2024/25 Adopted Budget
Net Beginning Balance July 1, 2024	9,980,341	10,373,351	13,489,009	11,949,909	15,026,051	13,896,454	21,930,250	25,399,402	27,385,463
Revenues									
LCFF Sources	26,901,833	28,435,150	28,416,372	204,515	231,812	231,855	27,106,348	28,666,962	28,648,227
Federal Revenues	381,481	29,622	29,622	1,981,144	2,475,335	1,510,045	2,362,625	2,504,957	1,539,667
Other State Revenue	99,734	106,983	106,983	7,178,147	10,152,569	8,465,876	7,277,881	10,259,552	8,572,859
Other State Revenue - Lottery	25,954	27,676	37,470	6,432	6,432	6,626	32,386	34,108	44,096
Other Local Revenue	2,395,977	3,333,960	3,505,159	35,110,247	40,955,339	43,502,783	37,506,224	44,289,299	47,007,942
Total Revenues	29,804,979	31,933,391	32,095,606	44,480,485	53,821,487	53,717,185	74,285,464	85,754,878	85,812,791
Expenditures									
1000 Certificated Salaries	4,792,484	4,688,884	4,597,240	13,408,107	14,022,033	16,454,266	18,200,591	18,710,917	21,051,506
2000 Classified Salaries	11,216,452	10,937,694	10,953,872	9,015,390	9,470,993	9,837,543	20,231,842	20,408,687	20,791,415
3000 Employee Benefits	7,256,031	6,508,747	7,621,458	12,733,169	12,551,496	14,285,610	19,989,200	19,060,243	21,907,068
4000 Books & Supplies	889,145	1,048,384	727,165	440,593	631,454	586,411	1,329,738	1,679,838	1,313,576
5000 Services, Other Operating Expenses	3,391,351	3,871,933	4,447,790	8,355,866	15,288,991	11,099,881	11,747,217	19,160,924	15,547,671
6000 Capital Outlay	0	27,885	19,000	100,000	57,309	252,496	100,000	85,194	271,496
7000 Other Outgo	7,391,111	7,246,204	7,428,930	349,450	359,965	349,450	7,740,561	7,606,169	7,778,380
7310/7350 Indirect Costs	(6,316,920)	(7,990,198)	(8,539,890)	3,093,884	3,525,119	3,857,490	(3,223,036)	(4,465,079)	(4,682,400)
Total Expenditures	28,619,654	26,339,533	27,255,565	47,496,459	55,907,360	56,723,147	76,116,113	82,246,893	83,978,712
Other Financing Sources/Uses									
8912 - Interfund Transfer In - Special Reserve Fund	0	0	0	0	0	0	0	0	0
8919 - Interfund Transfers In	6,020	6,020	6,020	0	0	0	6,020	6,020	6,020
8980 - Contributions from Unrestricted Revenues	(1,414,524)	(956,276)	(1,469,305)	1,414,524	956,276	1,469,305	0	0	0
8990 - Contributions from Restricted Revenues	0	0	0	0	0	0	0	0	0
7612 - Interfund Transfers Out	1,155,921	1,155,921	1,155,921	0	0	0	1,155,921	1,155,921	1,155,921
7619 - Other Authorized Interfund Transfers Out	372,023	372,023	0	0	0	0	372,023	372,023	0
Total Other Financing Sources/Uses	(2,936,448)	(2,478,200)	(2,619,206)	1,414,524	956,276	1,469,305	(1,521,924)	(1,521,924)	(1,149,901)
Surplus/(Deficit)	(1,751,123)	3,115,658	2,220,835	(1,601,450)	(1,129,597)	(1,536,657)	(3,352,573)	1,986,061	684,178
Total Ending Balance June 30, 2025	8,229,218	13,489,009	15,709,844	10,348,459	13,896,454	12,359,797	18,577,677	27,385,463	28,069,641

Santa Barbara County Education Office
2024/25 Adopted Budget - General Fund Selected Programs

	Unrestricted Gen Fund Special Ed	Special Education					Teacher Induction Program	Juvenile Court & Community Schools	Unrestricted Gen Fund CTE	Career Technical Education					
		Infant	Regional	Direct Service	Other Restricted	Total Restricted Special Education				CTE Support	CalWorks	Early Childhood Educator Apprenticeship Initiative	K12 Strong Workforce Program	Career Technical Education Incentive Grants	Total Restricted Career Technical Education
Total Projected Net Beginning Balance July 1, 2024		32,250	0	0	0	32,250	738,027	1,027,755		223,186	45,333	0	0	0	268,519
Revenues															
LCFF Sources		0	0	231,855	0	231,855	0	1,651,525		0	0	0	0	0	0
Federal Revenues		127,331	0	193,501	0	320,832	0	237,844		0	0	0	0	0	0
Other State Revenue		2,241,179	0	0	93,825	2,335,004	0	3,096		0	9,621	415,216	774,533	467,041	1,666,411
Other State Revenue - Lottery		0	0	0	0	0	0	0		0	0	0	0	0	0
Other Local Revenue		0	29,813,620	2,962,231	485,548	33,261,399	740,300	1,554,453		0	0	20,000	7,000	0	27,000
Total Revenues		2,368,510	29,813,620	3,387,587	579,373	36,149,090	740,300	3,446,918		0	9,621	435,216	781,533	467,041	1,693,411
Expenditures															
1000 Certificated Salaries	286,043	1,285,490	12,009,284	1,339,997	22,289	14,657,060	312,710	1,328,337	169,788	0	0	92,033	105,771	119,619	317,423
2000 Classified Salaries	164,476	536,909	5,352,740	968,223	102,820	6,960,692	82,573	667,753	0	0	0	56,233	0	57,158	113,391
3000 Employee Benefits	186,617	834,516	8,639,593	1,201,095	36,963	10,712,167	190,656	1,026,858	62,773	0	0	64,466	44,236	84,875	193,577
4000 Books & Supplies	600	14,371	225,155	13,287	88,258	341,071	13,280	141,967	4,500	0	1,000	10,818	5,000	9,000	25,818
5000 Services, Other Operating Expenses	2,878	65,986	1,290,699	47,669	327,062	1,731,416	220,750	677,622	38,757	1,000	0	201,771	613,662	159,801	976,234
6000 Capital Outlay	0	0	0	0	0	0	0	19,000	0	0	0	0	0	0	0
7000 Other Outgo	0	51,781	0	297,669	0	349,450	0	0	0	0	0	0	0	0	0
7310/7350 Indirect Costs	0	232,669	2,338,983	303,472	21,779	2,896,903	53,288	325,832	0	0	85	9,895	12,864	36,588	59,432
Total Expenditures	640,614	3,021,722	29,856,454	4,171,412	599,171	37,648,759	873,257	4,187,369	275,818	1,000	1,085	435,216	781,533	467,041	1,685,875
Other Financing Sources/Uses															
8912 - Interfund Transfer In - Special Reserve Fund		0	0	0	0	0	0	0		0	0	0	0	0	0
8919 - Interfund Transfers In		0	0	0	0	0	0	0		0	0	0	0	0	0
8980 - Contributions from Unrestricted Revenues		620,962	33,774	792,885	3,798	1,451,419	0	289,706		0	0	0	0	0	0
8990 - Contributions from Restricted Revenues		0	9,060	(9,060)	16,000	16,000	14,400	62,399		0	0	0	0	0	0
7612 - Interfund Transfers Out		0	0	0	0	0	0	0		0	0	0	0	0	0
7619 - Other Authorized Interfund Transfers Out		0	0	0	0	0	0	0		0	0	0	0	0	0
Total Other Financing Sources/Uses		620,962	42,834	783,825	19,798	1,467,419	14,400	352,105		0	0	0	0	0	0
Surplus/(Deficit)		(32,250)	0	0	0	(32,250)	(118,557)	(388,346)		(1,000)	8,536	0	0	0	7,536
Total Projected Ending Balance June 30, 2025		0	0	0	0	0	619,470	639,409		222,186	53,869	0	0	0	276,055

Santa Barbara County Education Office
2024/25 Adopted Budget - Child Development Fund 12

	Early Care & Education Centers & Other	Early Care & Education Alternative Payment Program	Early Care & Education Support	Total Early Care & Education
Total Projected Net Beginning Balance July 1, 2024	5,360,405	396,729	143,625	5,900,759
Revenues				
LCFF Sources	0	0	0	0
Federal Revenues	943,511	14,705,833	403,459	16,052,803
Other State Revenue	6,950,956	38,649,220	1,727,444	47,327,620
Other State Revenue - Lottery	0	0	0	0
Other Local Revenue	61,770	117,696	185,195	364,661
Total Revenues	7,956,237	53,472,749	2,316,098	63,745,084
Expenditures				
1000 Certificated Salaries	2,020,036	133,778	481,104	2,634,918
2000 Classified Salaries	358,949	2,442,553	288,090	3,089,592
3000 Employee Benefits	1,559,081	1,697,918	379,729	3,636,728
4000 Books & Supplies	186,704	190,814	24,200	401,718
5000 Services, Other Operating Expenses	1,306,486	44,800,145	1,025,454	47,132,085
6000 Capital Outlay	1,205,000	20,000	0	1,225,000
7000 Other Outgo	0	0	0	0
7310/7350 Indirect Costs	375,757	4,187,541	119,102	4,682,400
Total Expenditures	7,012,013	53,472,749	2,317,679	62,802,441
Other Financing Sources/Uses				
8912 - Interfund Transfer In - Special Reserve Fund	0	0	0	0
8919 - Interfund Transfers In	0	0	0	0
8980 - Contributions from Unrestricted Revenues	0	0	0	0
8990 - Contributions from Restricted Revenues	0	0	0	0
7612 - Interfund Transfers Out	0	0	0	0
7619 - Other Authorized Interfund Transfers Out	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0
Surplus/(Deficit)	944,224	0	(1,581)	942,643
Total Projected Ending Balance June 30, 2025	6,304,629	396,729	142,044	6,843,402

Prepared by Patrice Nelson
6/3/2024
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Santa Barbara County Education Office

2024/25 Adopted Budget

General Fund Reconciliation Total Unrestricted

	Estimated Actuals 2023/24	Changes between Estimated Actuals and Adopted	Adopted Budget 2024/25	Here are the major reasons for the changes between Estimated Actuals and Adopted Budget
Beginning Balance	10,373,351	3,115,658	13,489,009	
Revenues				Increases in Local Revenue and Lottery partially offset by Decrease in Differentiated Assistance and Decrease in Education Protection Account Excess Property Tax Transfer
Revenues Other than Excess Property Taxes	24,687,187	(20,511)	24,666,676	
Excess Property Taxes	7,246,204	182,726	7,428,930	
<i>Total Revenue</i>	31,933,391	162,215	32,095,606	
Expenses				Removal of One-Time, Off-Schedule Stipend and Increases in Salaries/Benefits for COLA and Health Insurance offset by Increase in Indirect Costs Excess Property Tax Transfer
Expenditures Other than Excess Property Tax Transfer	19,093,329	733,306	19,826,635	
Excess Property Tax Transfer	7,246,204	182,726	7,428,930	
<i>Total Expenditures</i>	26,339,533	916,032	27,255,565	
Other Financing Sources/(Uses)				Increase in Special Education Contributions to Direct Service Districts and Infant Program
Contributions from Unrestricted Revenues	(956,276)	(513,029)	(1,469,305)	
Contributions from Restricted Revenues	0	0	0	
Interfund Transfers In	6,020	0	6,020	Eliminate Transfer Out to Child Development Fund
Interfund Transfers Out	1,527,944	(372,023)	1,155,921	
<i>Total, Other Financing Sources/(Uses)</i>	(2,478,200)	(141,006)	(2,619,206)	
Surplus/(Deficit)	3,115,658	(894,823)	2,220,835	
Total Ending Balance	13,489,009	2,220,835	15,709,844	

Santa Barbara County Education Office
2023/24 Estimated Actuals Report - General Fund

	Total Unrestricted			Restricted			Total General Fund		
	2023/24 Adopted Budget	2023/24 Second Interim	2023/24 Estimated Actuals	2023/24 Adopted Budget	2023/24 Second Interim	2023/24 Estimated Actuals	2023/24 Adopted Budget	2023/24 Second Interim	2023/24 Estimated Actuals
Net Beginning Balance July 1, 2023	9,980,341	10,373,351	10,373,351	11,949,909	15,026,051	15,026,051	21,930,250	25,399,402	25,399,402
Revenues									
LCFF Sources	26,901,833	28,520,398	28,435,150	204,515	231,812	231,812	27,106,348	28,752,210	28,666,962
Federal Revenues	381,481	29,622	29,622	1,981,144	2,530,629	2,475,335	2,362,625	2,560,251	2,504,957
Other State Revenue	99,734	106,983	106,983	7,178,147	9,355,998	10,152,569	7,277,881	9,462,981	10,259,552
Other State Revenue - Lottery	25,954	27,676	27,676	6,432	6,432	6,432	32,386	34,108	34,108
Other Local Revenue	2,395,977	3,333,424	3,333,960	35,110,247	41,403,599	40,955,339	37,506,224	44,737,023	44,289,299
Total Revenues	29,804,979	32,018,103	31,933,391	44,480,485	53,528,470	53,821,487	74,285,464	85,546,573	85,754,878
Expenditures									
1000 Certificated Salaries	4,792,484	4,726,947	4,688,884	13,408,107	14,019,833	14,022,033	18,200,591	18,746,780	18,710,917
2000 Classified Salaries	11,216,452	11,291,981	10,937,694	9,015,390	9,500,407	9,470,993	20,231,842	20,792,388	20,408,687
3000 Employee Benefits	7,256,031	6,526,573	6,508,747	12,733,169	12,553,135	12,551,496	19,989,200	19,079,708	19,060,243
4000 Books & Supplies	889,145	998,336	1,048,384	440,593	624,088	631,454	1,329,738	1,622,424	1,679,838
5000 Services, Other Operating Expenses	3,391,351	3,853,384	3,871,933	8,355,866	14,465,971	15,288,991	11,747,217	18,319,355	19,160,924
6000 Capital Outlay	0	19,000	27,885	100,000	137,309	57,309	100,000	156,309	85,194
7000 Other Outgo	7,391,111	7,516,651	7,246,204	349,450	359,965	359,965	7,740,561	7,876,616	7,606,169
7310/7350 Indirect Costs	(6,316,920)	(8,001,189)	(7,990,198)	3,093,884	3,531,217	3,525,119	(3,223,036)	(4,469,972)	(4,465,079)
Total Expenditures	28,619,654	26,931,683	26,339,533	47,496,459	55,191,925	55,907,360	76,116,113	82,123,608	82,246,893
Other Financing Sources/Uses									
8912 - Interfund Transfers In - Special Reserve Fund	0	0	0	0	0	0	0	0	0
8919 - Other Authorized Interfund Transfers In	6,020	6,020	6,020	0	0	0	6,020	6,020	6,020
8980 - Contributions from Unrestricted Revenues	(1,414,524)	(948,320)	(956,276)	1,414,524	948,320	956,276	0	0	0
8990 - Contributions from Restricted Revenues	0	0	0	0	0	0	0	0	0
7612 - Interfund Transfers Out	1,155,921	1,155,921	1,155,921	0	0	0	1,155,921	1,155,921	1,155,921
7619 - Other Authorized Interfund Transfers Out	372,023	372,023	372,023	0	0	0	372,023	372,023	372,023
Total Other Financing Sources/Uses	(2,936,448)	(2,470,244)	(2,478,200)	1,414,524	948,320	956,276	(1,521,924)	(1,521,924)	(1,521,924)
Surplus/(Deficit)	(1,751,123)	2,616,176	3,115,658	(1,601,450)	(715,135)	(1,129,597)	(3,352,573)	1,901,041	1,986,061
Total Ending Balance June 30, 2024	8,229,218	12,989,527	13,489,009	10,348,459	14,310,916	13,896,454	18,577,677	27,300,443	27,385,463

Adopted Budget Column as of 7/1/23
Second Interim Budget Column as of 3/1/24
Projected Budget Column as of 4/15/24

Prepared by Patrice Nelson
6/3/2024
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Santa Barbara County Education Office
2023/24 Estimated Actuals Report - General Fund Selected Programs

	Special Education					Teacher Induction Program	Juvenile Court & Community Schools	Unrestricted General Fund CTE	Career Technical Education					
	Infant	Regional	Direct Service	Other Restricted	Total Special Education				CTE Support	CalWorks	Early Childhood Educator Apprenticeship Initiative	K12 Strong Workforce Program	Career Technical Education Incentive Grants	Total Restricted Career Technical Education
Net Beginning Balance July 1, 2023	315,629	0	28,941	0	344,570	952,946	741,918	0	230,186	40,427	1,786	0	0	272,399
Revenues														
LCFF Sources	0	0	231,812	0	231,812	0	1,943,432	0	0	0	0	0	0	0
Federal Revenues	127,331	0	179,619	0	306,950	0	469,384	0	0	0	0	0	0	0
Other State Revenue	2,249,381	0	28,940	206,638	2,484,959	0	350,416	0	0	5,991	109,061	2,120,268	281,653	2,516,973
Other State Revenue - Lottery	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Local Revenue	0	26,570,486	2,565,022	483,915	29,619,423	570,850	1,680,811	0	0	0	20,000	7,000	0	27,000
Total Revenues	2,376,712	26,570,486	3,005,393	690,553	32,643,144	570,850	4,444,043	0	0	5,991	129,061	2,127,268	281,653	2,543,973
Expenditures														
1000 Certificated Salaries	1,191,086	9,783,451	1,208,224	17,447	12,200,208	282,461	1,245,418	147,996	0	0	45,882	108,072	52,359	206,313
2000 Classified Salaries	537,609	5,104,020	823,118	99,618	6,564,365	77,185	641,437	0	0	0	16,439	0	69,666	86,105
3000 Employee Benefits	779,408	7,121,088	1,025,257	43,408	8,969,161	172,157	950,709	53,704	0	0	27,727	50,043	63,572	141,342
4000 Books & Supplies	14,371	182,795	15,006	91,049	303,221	13,279	139,420	4,200	6,000	1,000	11,404	0	17,970	36,374
5000 Services, Other Operating Expenses	64,842	2,445,292	90,049	426,799	3,026,982	206,400	973,386	39,723	1,000	0	25,452	1,951,406	56,023	2,033,881
6000 Capital Outlay	0	0	0	0	0	0	9,000	0	0	0	0	0	0	0
7000 Other Outgo	51,781	0	297,669	0	349,450	0	0	0	0	0	0	0	0	0
7310/7350 Indirect Costs	219,922	1,976,669	263,721	32,030	2,492,342	48,687	312,935	0	0	85	3,943	17,747	22,063	43,838
Total Expenditures	2,859,019	26,613,315	3,723,044	710,351	33,905,729	800,169	4,272,305	245,623	7,000	1,085	130,847	2,127,268	281,653	2,547,853
Other Financing Sources/Uses														
8912 - Interfund Transfers In - Special Reserve Fund	0	0	0	0	0	0	0		0	0	0	0	0	0
8919 - Other Authorized Interfund Transfers In	0	0	0	0	0	0	0		0	0	0	0	0	0
8980 - Contributions from Unrestricted Revenues	198,928	33,774	697,765	3,798	934,265	0	0		0	0	0	0	0	0
8990 - Contributions from Restricted Revenues	0	9,055	(9,055)	16,000	16,000	14,400	114,099		0	0	0	0	0	0
7612 - Interfund Transfers Out	0	0	0	0	0	0	0		0	0	0	0	0	0
7619 - Other Authorized Interfund Transfers Out	0	0	0	0	0	0	0		0	0	0	0	0	0
Total Other Financing Sources/Uses	198,928	42,829	688,710	19,798	950,265	14,400	114,099		0	0	0	0	0	0
Surplus/(Deficit)	(283,379)	0	(28,941)	0	(312,320)	(214,919)	285,837		(7,000)	4,906	(1,786)	0	0	(3,880)
Total Ending Balance June 30, 2024	32,250	0	0	0	32,250	738,027	1,027,755		223,186	45,333	0	0	0	268,519

Santa Barbara County Education Office
2023/24 Estimated Actuals Report - Child Development Fund 12

	Early Care & Education Centers & Other	Early Care & Education Alternative Payment Program	Early Care & Education Support	Total Early Care & Education
Net Beginning Balance July 1, 2023	3,677,892	2,205	137,964	3,818,061
Revenues				
LCFF Sources	0	0	0	0
Federal Revenues	1,035,339	23,132,848	403,459	24,571,646
Other State Revenue	6,497,332	28,170,456	2,246,484	36,914,272
Other State Revenue - Lottery	0	0	0	0
Other Local Revenue	173,566	155,696	205,489	534,751
Total Revenues	7,706,237	51,459,000	2,855,432	62,020,669
Expenditures				
1000 Certificated Salaries	1,293,930	127,365	638,787	2,060,082
2000 Classified Salaries	691,002	1,869,444	264,115	2,824,561
3000 Employee Benefits	1,327,389	1,267,157	394,953	2,989,499
4000 Books & Supplies	209,023	197,000	111,932	517,955
5000 Services, Other Operating Expenses	2,561,276	43,581,852	1,281,590	47,424,718
6000 Capital Outlay	5,000	23,100	0	28,100
7000 Other Outgo	0	0	0	0
7310/7350 Indirect Costs	308,127	3,998,558	158,394	4,465,079
Total Expenditures	6,395,747	51,064,476	2,849,771	60,309,994
Other Financing Sources/Uses				
8912 - Interfund Transfers In - Special Reserve Fund	0	0	0	0
8919 - Other Authorized Interfund Transfers In	372,023	0	0	372,023
8980 - Contributions from Unrestricted Revenues	0	0	0	0
8990 - Contributions from Restricted Revenues	0	0	0	0
7612 - Interfund Transfers Out	0	0	0	0
7619 - Other Authorized Interfund Transfers Out	0	0	0	0
Total Other Financing Sources/Uses	372,023	0	0	372,023
Surplus/(Deficit)	1,682,513	394,524	5,661	2,082,698
Total Ending Balance June 30, 2024	5,360,405	396,729	143,625	5,900,759

Santa Barbara County Education Office

2023/24 Estimated Actuals Report

General Fund Reconciliation Total Unrestricted

	This is what the board adopted in June 2023	First Interim	Second Interim	Changes Between Second and Estimated Actuals	Estimated Actuals	Here are the major reasons for the changes between Second Interim and Estimated Actuals
Beginning Balance	9,980,341	10,373,351	10,373,351	0	10,373,351	
Revenues						
Revenue Other than Excess Property Taxes	22,413,868	24,033,584	24,501,452	185,735	24,687,187	Net Change in Property Taxes including Excess Property Taxes
Excess Property Taxes	7,391,111	6,398,485	7,516,651	(270,447)	7,246,204	Decrease in Excess Property Taxes
Total Revenue	29,804,979	30,432,069	32,018,103	(84,712)	31,933,391	
Expenses						
Expenditures Other than Excess Property Tax Transfers	21,228,543	21,179,154	19,415,032	(321,703)	19,093,329	Decrease in Salaries and Benefits
Excess Property Tax Transfer	7,391,111	6,398,485	7,516,651	(270,447)	7,246,204	Decrease in Excess Property Taxes
Total Expenditures	28,619,654	27,577,639	26,931,683	(592,150)	26,339,533	
Other Financing Sources/ (Uses)						
Contributions from Unrestricted Revenues	(1,414,524)	(1,014,086)	(948,320)	(7,956)	(956,276)	Children & Family Resource Services contribution from Unrestricted to Restricted
Contributions from Restricted Revenues	0	0	0	0	0	
Interfund Transfers In	6,020	6,020	6,020	0	6,020	
Interfund Transfers Out	1,527,944	1,527,944	1,527,944	0	1,527,944	
Total, Other Financing Sources/(Uses)	(2,936,448)	(2,536,010)	(2,470,244)	(7,956)	(2,478,200)	
Surplus/(Deficit)	(1,751,123)	318,420	2,616,176	499,482	3,115,658	
Total Ending Balance	8,229,218	10,691,771	12,989,527	499,482	13,489,009	

2024-25 PROPOSED ADOPTED BUDGET



Steven Torres

Associate Superintendent
Administrative Services

Santa Barbara County Board
of Education Meeting

June 14, 2024

SANTA BARBARA COUNTY BOARD OF EDUCATION



Judith (Judy) A. Frost - President

Bruce Porter - Vice President

Marybeth Carty

Vedamarie Alvarez Flores

Michelle de Werd

Nadra Ehrman

Weldon (Joe) U. Howell, Jr.

SBCEO FISCAL COMMITTEE



Nicole Evenson

Administrator, Internal Services

Araceli Vasquez

Fiscal Services Controller

Patrice Nelson

Fiscal Services Manager

Steve Torres

Associate Superintendent, Administrative Services



OVERVIEW OF COE BUDGETS

2024-25 BUDGET TIMELINE



**ADOPTED
BUDGET**

6/30/24

**1ST
INTERIM**

12/15/24

2ND INTERIM

3/15/25

**UNAUDITED
ACTUALS**

10/15/25

Revenue Projections

- ❑ January Proposal
- ❑ May Revision
- ❑ P2 Reporting

Revenue Projections

- ❑ Enacted Budget
- ❑ P-Annual Reporting (2023-24)

Revenue Projections

- ❑ P1 Reporting

- ## Revenue Projections
- ❑ P-Annual Reporting (2024-25)

Expenditure Projections

- ❑ Manager Meetings
- ❑ Estimated Actuals

Expenditure Projections

- ❑ Spending through 10/31/24

Expenditure Projections

- ❑ Manager Meetings
- ❑ Spending through 1/31/24

Expenditure Projections

- ❑ Spending through 6/31/25

DIFFERENCES IN COE & DISTRICT BUDGETS



COE

Small percentage of funding is unrestricted

District

Majority of funding is unrestricted and majority of expenses are staff

COE

Multiple Management positions leading countywide work and services

District

More teachers and staff directly serving students

COE

Many fee for services, contracted work, or excess cost billing for programs

COE LOCAL CONTROL FUNDING FORMULA (LCFF)



Operations Grant provides funding for oversight responsibilities

LEA Support provides funding for conducting differentiated assistance and LCAP support activities with districts and charter

Alternative Education Grant provides funding for juvenile court and community schools

Base Rate Funding is provided to COE's operating a juvenile court school and county community school

EXCEPTIONS TO LCFF



Districts Funded Under LCFF

- Local property taxes do not reach LCFF level
- The state provides money to the district up to the LCFF funding level



Community Funded (Basic Aid) Districts

- Local property taxes exceed LCFF level
- Local district keeps excess property taxes
- COE's do not keep excess property taxes

RESTRICTED AND UNRESTRICTED FUNDS



Restricted Funds

- ☐ Federal Revenues (i.e. Title I)
- ☐ Special Education
- ☐ Child Nutrition
- ☐ Medi-Cal Administrative Activities
- ☐ One-Time Funds (i.e. ESSER)
- ☐ Child Development Funds
- ☐ Program Funds (i.e. CTE)

Unrestricted Funds

- ☐ LCFF Sources
- ☐ Lottery
- ☐ Education Protection Account

INCREASED COSTS AND EMPLOYER CONTRIBUTIONS



CalSTRS

Fiscal Year	Contribution Rate
2014-15	8.88%
2023-24	19.1%
2024-25	19.1%
2025-26	19.1%
2026-27	19.1%
2027-28	19.1%

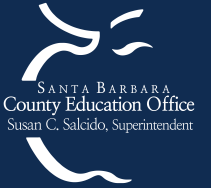
CalPERS

Fiscal Year	Contribution Rate
2014-15	11.77%
2023-24	26.68%
2024-25	27.05%
2025-26	27.6%
2026-27	28.0%
2027-28	29.2%
2028-29	29.0%
2029-30	28.8%



2024-25 PROPOSED ADOPTED BUDGET

OVERVIEW OF STATE BUDGET



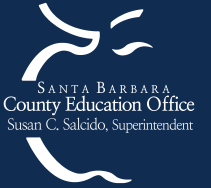
The May Revision includes a state budget shortfall of \$27.6 billion for the 2024-25 fiscal year. There are various solutions (i.e. the use of reserve funds, funding reductions, and delays in funding) being presented to help mitigate the deficit.

The May Revision reduces the Prop 98 Guarantee by \$3.5 billion from the estimates in January. However, the Governor and K-12 education groups agreed to a multiyear funding model including deferrals and delays that will cover the difference.

The 1.07% COLA is fully funded in the May Revision. The statutory COLA is proposed to be applied to the Local Control Funding Formula (LCFF) and other educational programs funded outside of LCFF.

The details of the May Revision are still being negotiated by the legislature and will be finalized when the Enacted Budget is passed and signed.

SBCEO REVENUE CHANGES



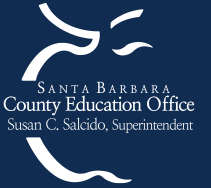
Revenue Increases

- ❑ Total increase of \$1.4 million
- ❑ Unrestricted General Fund = \$0.3 million (decrease)
- ❑ Restricted General Fund = \$0.4 million
- ❑ Child Development Fund = \$1.3 million

Revenue Assumptions

- ❑ Increase LCFF by the estimated cost-of-living adjustment (0.76%)
- ❑ Remove expired one-time COVID-19 federal, state, and local grants
- ❑ Decrease funding for Differentiated Assistance
- ❑ Transfer property taxes in excess of the LCFF entitlement to the state (\$7.4 million)

SBCEO EXPENDITURE CHANGES



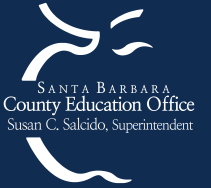
Expenditures Increases

- ❑ Total increase of \$3.8 million
- ❑ Unrestricted General Fund = \$0.5 million
- ❑ Restricted General Fund = \$0.8 million
- ❑ Child Development Fund = \$2.5 million

Expenditure Assumptions

- ❑ Include a preliminary 7% increase for all staff
- ❑ Include increases to employer costs for pensions and health benefits
- ❑ Reduce expenditures with the expiration of one-time grants
- ❑ Budget facilities projects in the deferred maintenance and facilities funds

ADOPTED BUDGET FORMAT



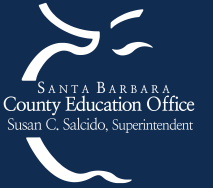
Standardized Account Code Structure (SACS)

A uniform statewide financial reporting format

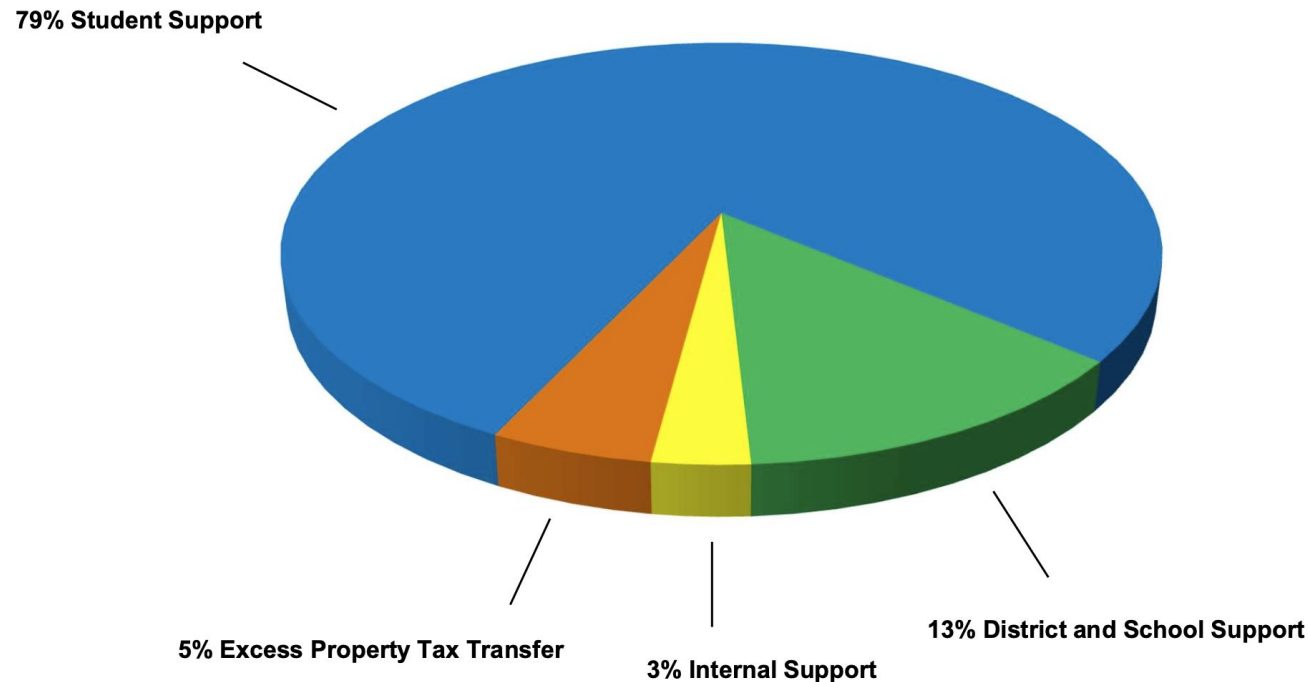
SACS Funding Codes and Accounting

Establishes the General Fund and Child Development Fund as separate accounting entities

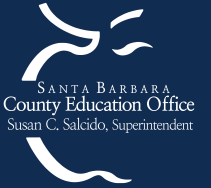
2024-25 PROPOSED ADOPTED BUDGET



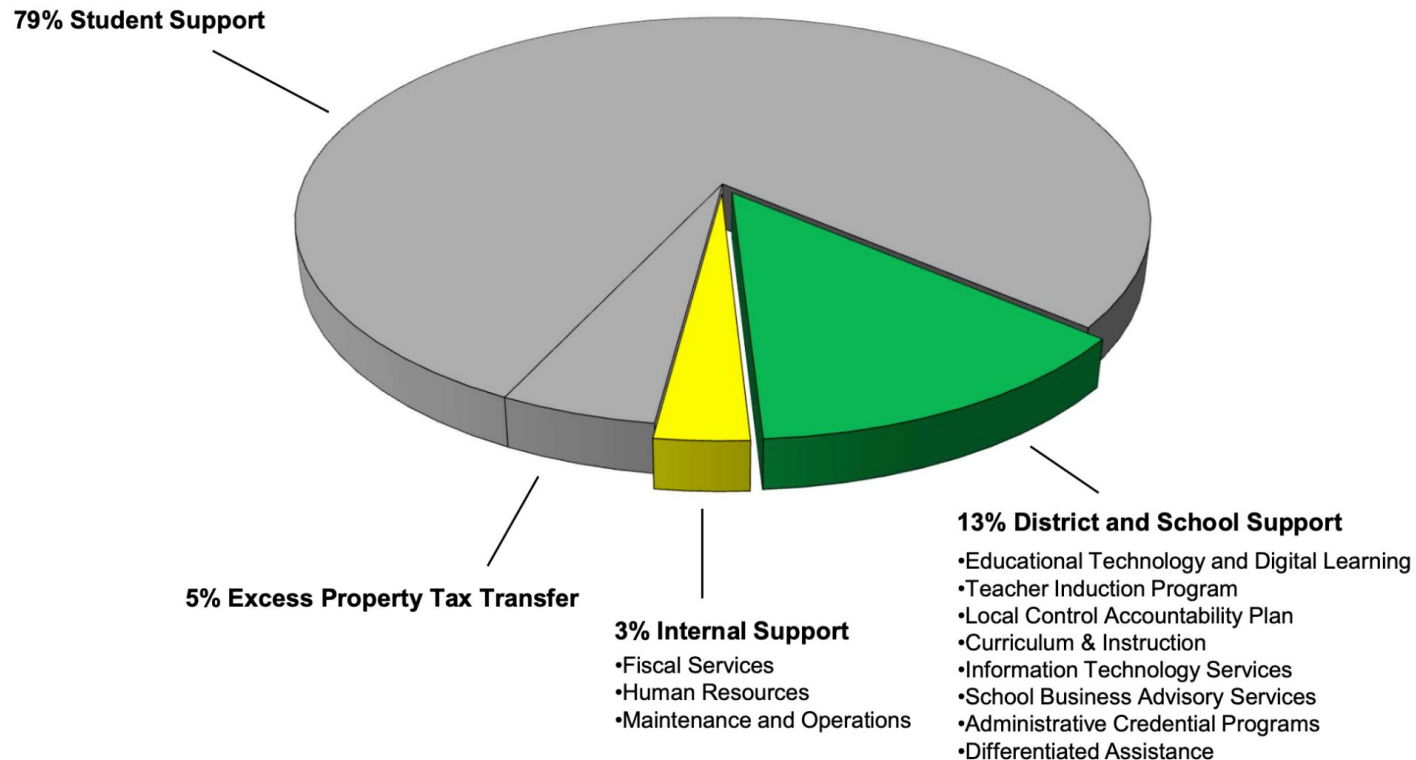
Combined General Fund and Child Development Fund Support Services Budgeted Expenditures



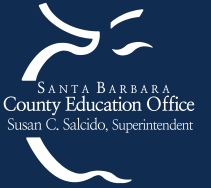
2024-25 PROPOSED ADOPTED BUDGET



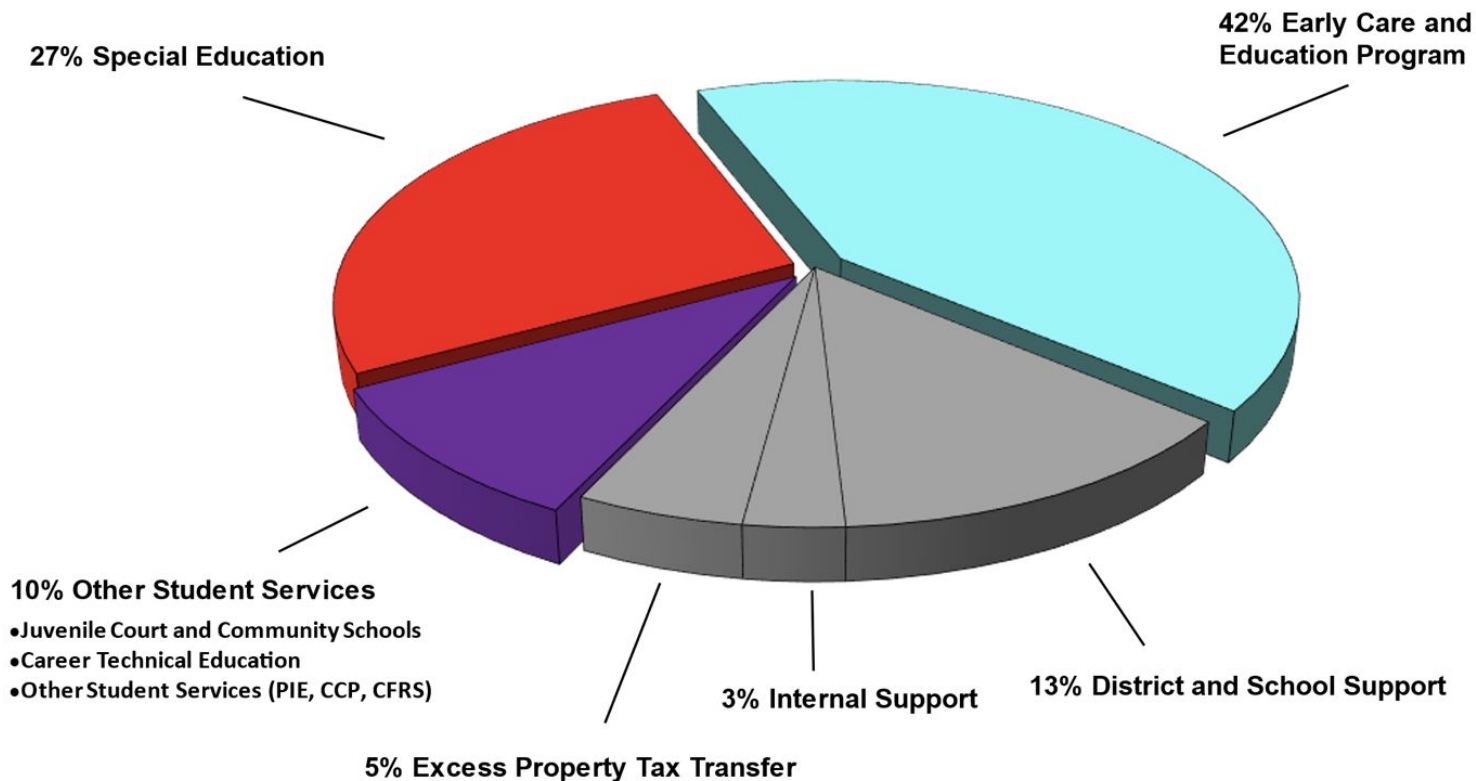
Combined General Fund and Child Development Fund Internal and District and School Support Budgeted Expenditures (16%)



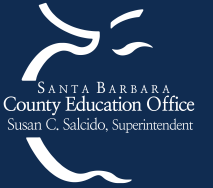
2024-25 PROPOSED ADOPTED BUDGET



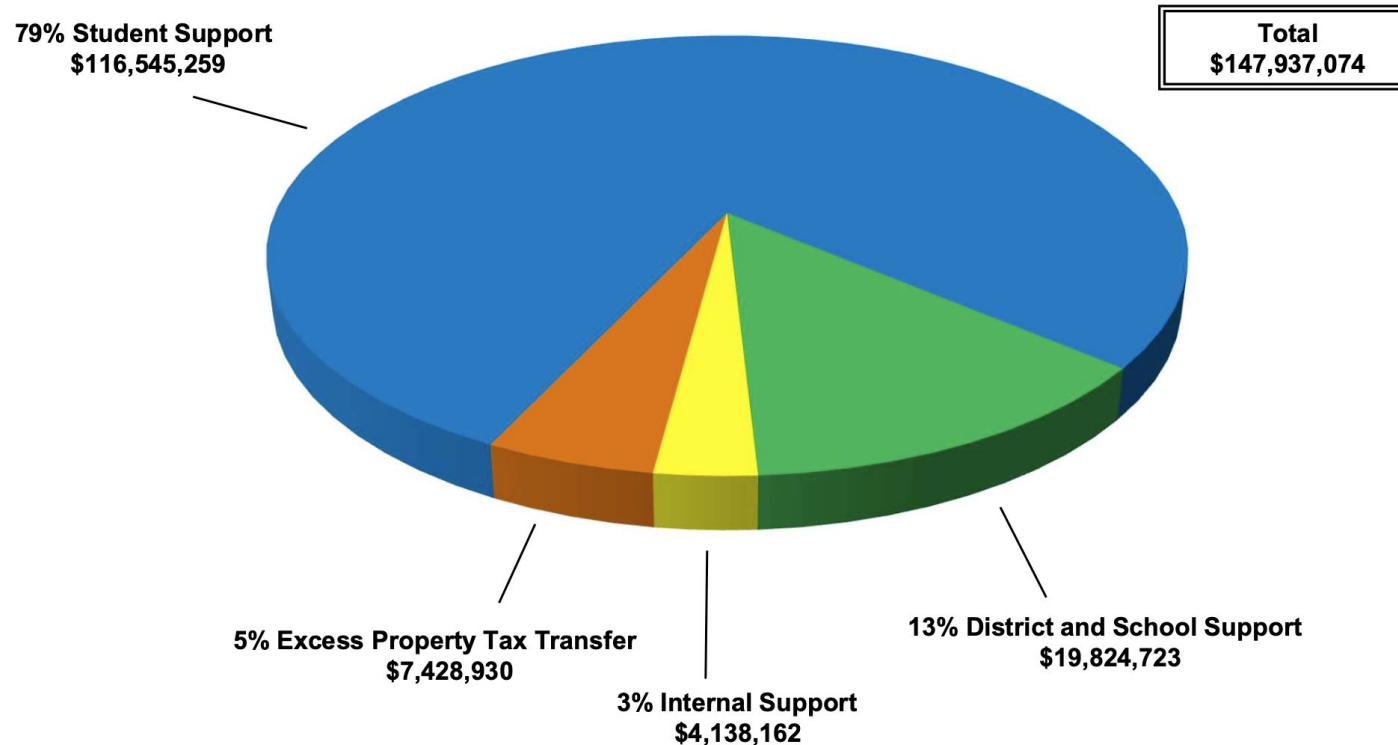
Combined General Fund and Child Development Fund Student Support Services Budgeted Expenditures (79%)



2024-25 PROPOSED ADOPTED BUDGET



Combined General Fund and Child Development Fund Support Services Budgeted Expenditures



2024-25 PROPOSED ADOPTED BUDGET



Combined General Fund and Child Development Fund

Two-Year Comparison

	2023-24 <i>Estimated Actuals</i>		2024-25 <i>Proposed Budget</i>	
Beginning Balance	29,217,463		33,286,222	
Revenue	148,153,590		149,563,895	
Expense	144,084,831		147,937,074	
Ending Balance	33,286,222		34,913,043	

2024-25 PROPOSED ADOPTED BUDGET



General Fund Unrestricted Programs

Two-Year Comparison

	2023-24 Estimated Actuals	2024-25 Proposed Budget
Beginning Balance	10,373,351	13,489,009
Revenue	30,983,135	30,632,321
Expense	27,867,477	28,411,486
Ending Balance	13,489,009	15,709,844

2024-25 PROPOSED ADOPTED BUDGET



General Fund Restricted Programs Two-Year Comparison

	2023-24 Estimated Actuals	2024-25 Proposed Budget
Beginning Balance	15,026,051	13,896,454
Revenue	54,777,763	55,186,490
Expense	55,907,360	56,723,147
Ending Balance	13,896,454	12,359,797

2024-25 PROPOSED ADOPTED BUDGET

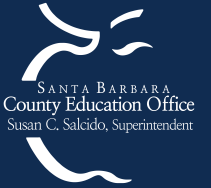


Child Development Fund

Two-Year Comparison

	2023-24 Estimated Actuals	2024-25 Proposed Budget
Beginning Balance	3,818,061	5,900,759
Revenue	62,392,692	63,745,084
Expense	60,309,994	62,802,441
Ending Balance	5,900,759	6,843,402

MULTIYEAR PROJECTIONS



Santa Barbara County Office of Education
Santa Barbara County

Budget, July 1
County School Service
Multiyear Projections
Unrestricted/Restricted

42 10421 0000000
Form MYP
F8BD7B5W9U(2024-25)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,490,256.00		9,488,255.00		9,515,744.00
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	14,831,791.00		14,831,791.00		14,831,791.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		23,322,047.00		24,320,046.00		24,347,535.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		27.39%		27.41%		26.36%

QUESTIONS?



THANK YOU!

Santa Barbara County Education Office



Children and Family Resource Services (CFRS) Department 2024-25 Budget Overview

MaryEllen Rehse
CFRS Executive Director

SBCEO Budget Committee
June 6, 2024

Historical Budget Perspective

Children and Family Resource Services (CFRS) formed a non-profit in 2017-18 by merging long standing SBCEO programs focused on Health and Community related services, such as Health Linkages and Welcome Every Baby, into one new department.

- FY 2028-19 – \$2 million - first combined department budget
- FY 2020-2023 — Varied from \$3 to \$4 million and included pandemic funds
- FY 2023-24 – \$3.7 million
- FY 2024-25 – \$3.7 million (projected budget)



CFRS 2024-25 Projected Budget Summary

- **Total Projected Budget - \$3.7 million**
- Program Specific Contracts/Grants - \$3,329,000
 - Approximately – \$1.2 million is pass-through dollars for orthodontists, independent contractors (Promotores), and other partner agencies
- General funds - \$200,000 (Director's salary and benefits)
- Miscellaneous funds - \$171,000



CFRS Specific Programs

- Mental Health (Mental Health Student Services Act Grant)
- Oral Health and Preschools
- Promotores (Community Health Workers)
- Medi-Cal (Connecting to Care)

CFRS Department Budget Detail by Program



Mental Health Program

Mental Wellness and Education and Linkages (MWEL)

- 6 Staff + 3 Behavioral Wellness (BWell) Staff
- Offered to all school districts countywide
- Currently active site locations include
 - SYVUHS, College, Guadalupe, SMBSD, Orcutt, and Goleta
 - Solvang and Buellton were just added

Funding

- **\$500,000**
 - Secured through the MHSSA state grant (subcontracted with BWell)

CFRS Department

Budget Detail by Program



Oral Health and Preschool Program

- 3 staff coordinate countywide with school districts/clinics/private dentists
- Oral Health Program
 - Fluoride varnish applications at all State Preschools and Head Start programs. TK, K, and other students by district request
 - Partner with *volunteer* dentists and SBNC for school screenings and sealant program
- Health Screenings
 - State Preschool programs contracted locally
- Orthodontia program
 - In 2023-24, 170 students received free braces
 - Over 1,500 students served over 10 years

Funding

- **\$1,429,000**
 - \$1 million – Audacious Foundation (pending each year to provide braces to students \$850,000 directly goes to the orthodontists)
 - \$248,000 secured by Prop 56 (subcontract with CA State Public Health Department)
 - \$78,000 Board of Supervisors
 - \$53,000 Local School Districts
 - \$50,000 CenCal Health MC billing

CFRS Department

Budget Detail by Program



Promotores

- 3 Staff
- 65 independent contractors “Promotores”
 - Community Health Workers who serve the Spanish and Mixteco speaking community
- Funding and projects vary greatly each year
- Includes serving schools, students and families but also the greater community of Santa Barbara County

Funding

- **\$400,000 of various public and private foundation funding.**
 - SBC Public Health
 - First 5 (subcontract by Alpha)
 - SBC Food Bank
 - Santa Barbara Foundation
 - Cottage Hospital
 - CenCal Health MC/CHW billing

CFRS Department

Budget Detail by Program



Medi-Cal (Connecting to Care)

- 5 staff
- 10 Promotores
- Enrolled or re-enrolled 3,000 families in 2023-24
- 7 subcontractor agencies
 - Santa Barbara Neighborhood Clinics
 - Family Service Agency
 - People Helping People
 - IVYP/LEAP
 - Carpinteria Children's Project
 - CHC
 - Alpha Family Resource Center

Funding

- **\$ 1 million**
- \$600,000 in state grants
 - This amount is slated to be eliminated in the proposed May Budget
- \$400,000 in federal grants

Santa Barbara County Education Office



Thank you

For questions, contact:

MaryEllen Rehse mrehse@sbceo.org

(805) 964-4710x4465