

SAN LUIS COASTAL UNIFIED SCHOOL DISTRICT
2024-25 Proposed Budget Public Hearing

The 2024-25 budget has been prepared pursuant to Ed Code 42127 and is being presented for public input, discussion and recommendations from the Board. The budget will be brought back for budget adoption at the following meeting in June.

GENERAL FUND (FUND 01)

The General Fund is where most of the District's revenue and expense activity occurs. All expense related to the education of Preschool – Grade 12 students and the ongoing operations of the district are in the General Fund. Revenues include state aid, local property taxes, donations, billings, and grants from federal, state and local resources. Expenditures include salary and benefits for certificated, classified, and administrators, materials and supplies, operating expenses (contracts, utilities, legal, travel, etc), equipment and other costs associated with the general operations of the district.

Some of the assumptions used to prepare this budget were:

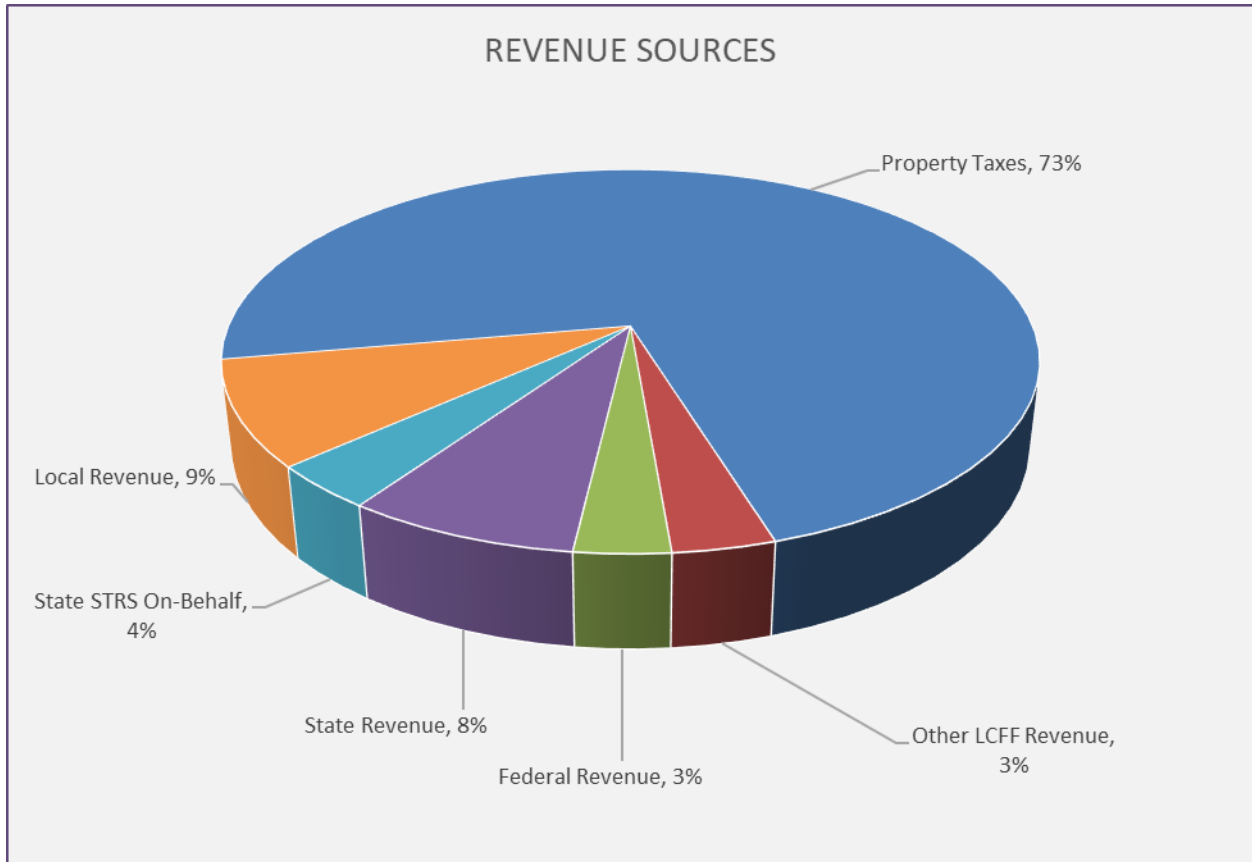
- An estimate was done for state aid based on the LCFF calculator. The District will remain in Basic Aid status, which means the revenues from property taxes are projected to exceed the Local Control Funding Formula (LCFF).
- Property taxes are projected using 3.5% increase. Property taxes will be trued up in November when property taxes projections are released.
- Federal revenues were reduced by the expended ESSER III funds. Deferred revenue from prior year was also removed from the budget.
- State revenues are budgeted based on what we currently know and will be adjusted throughout the year.
- Local revenues are only budgeted with known revenue sources.
 - The PG&E mitigation revenue is included in this budget based on the funding schedule from the County Assessor's Office.
- Salary increases include step and column and three percent cost of living increases for 2024-25.
- Benefit rates have been adjusted to 2024-25 percentages and are reflected in this budget. STRS remained flat. PERS increased to 27.6%, this is a .92% increase over the prior year. Health and Welfare benefits are expected to increase an estimated 3-5%.
- Site allocations are budgeted at 90% of 2023 CAL PADS and will be adjusted to 100% when the October 2024 CAL PADS is released.
- For tracking purposes, the Supplemental LCAP (based on the percentage of English Learner, Socio-economically Disadvantaged, or Foster/Homeless Youth) is budgeted in a separate resource code (0200). Our supplemental contribution to the LCAP in 2024-25 is \$6.9 million.

STAFFING

- Our new Student Support Specialist, EL teachers and AIT's and Instructional aides were allocated based on a formula taking into consideration each sites English learners population.
- Projected allocation of elementary music teacher, library media center clerk, and noon duty/campus supervision staffing is determined by a formula based on projected enrollment.
- Allocation for custodial staff is based on square footage and projected enrollment at each site.
- Any changes to staffing will be reported with the 1st Interim report in December 2024.

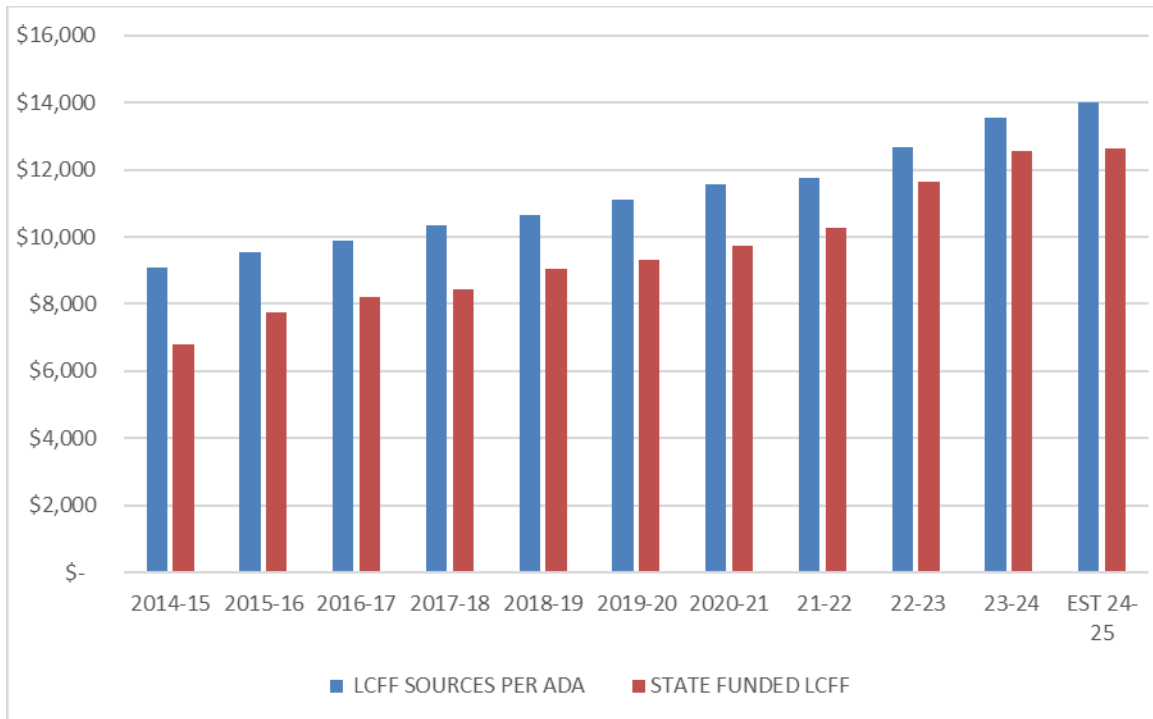
REVENUE ASSUMPTIONS

San Luis Coastal will remain a Basic Aid (or Community Funded) district in 2024-25 since property taxes are projected to exceed the LCFF amount by about \$8.2 million. As LCFF districts are projected to get a much lower COLA than in prior years. This increases the gap between Basic Aid funded and LCFF funded districts. Property taxes make up the largest portion of all General Fund revenues.



- Tax revenue is projected with a 3.5% increase to secured and unsecured property.

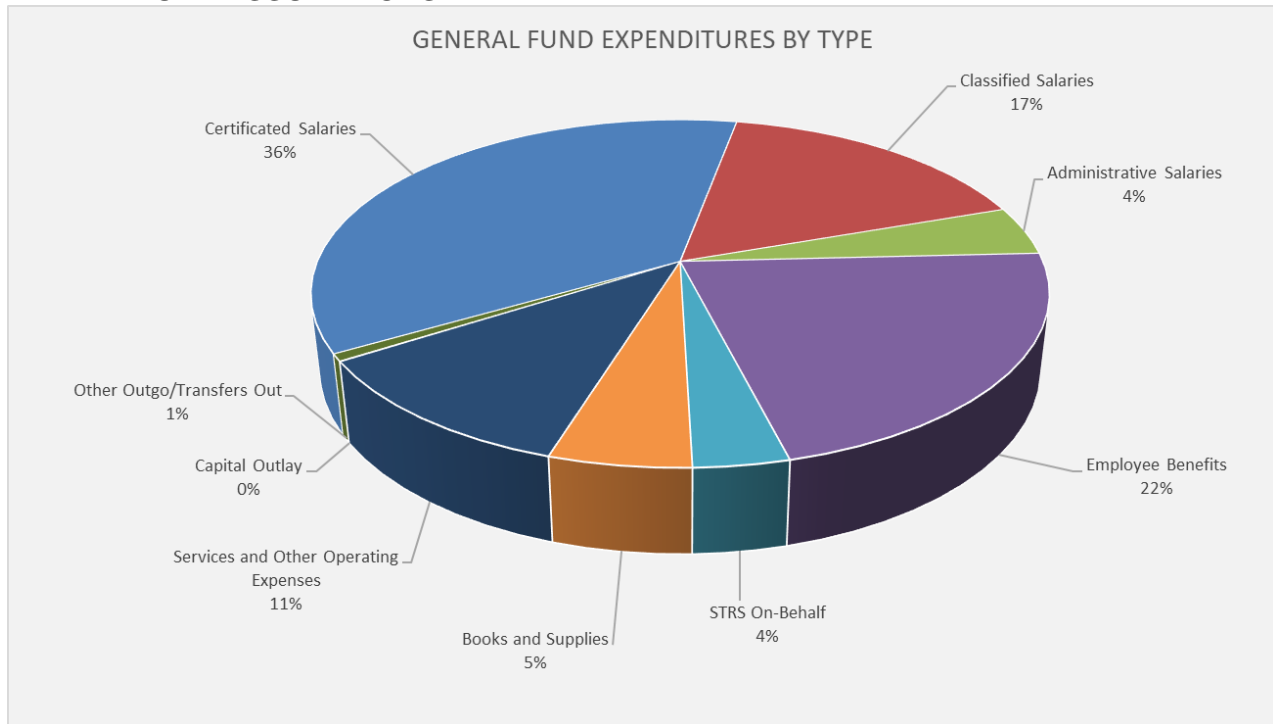
- If San Luis Coastal received LCFF (formerly Revenue Limit) funding, the 2024-25 Local Control Funding Formula rate per ADA would be approximately \$12,648 per ADA. As a community funded district (Basic Aid), the funding from property taxes and other LCFF sources is projected to be \$14,010 per student. (Other LCFF sources include \$3.2 million in categorical funds and \$1.4 million in Education Protection Act).



- The District has committed \$75,000 to transfer from the general fund to the Adult Ed fund for ongoing programs.
- The transfer of property taxes to charter schools is budgeted at \$1,662,754. This amount is determined using the LCFF formula for the charters.
- Title I, II and III, along with special education IDEA funds.
- State revenues are budgeted based on the 2023-24 funding levels. Any adjustments to the state revenue will be reflected in the 1st Interim report.
- Total Lottery revenue is projected at \$237 (\$177 for unrestricted, and \$72 for restricted) per estimated 2023-2024 annual ADA times 1.04446, the statewide average factor to offset excused absences.
- Contracts with other districts that use San Luis Coastal's Special Education services are budgeted at \$600,000.
- Tuition for International students is budgeted at \$200,000.
- Revenue for the Cayucos/Coast transfer agreement is budgeted at \$1.2 million.
- PG&E mitigation funding is budgeted in local revenues at \$4.6 million.

- Programs that require support from unrestricted General Fund include: Special Education at \$18,686,044; and Ongoing Maintenance at \$3,711,337 (3% of the general fund budget is required by Ed Code). Other programs that used to receive contributions, such as Transportation, are no longer considered restricted and therefore are not included in the list of contributions. The expense for these programs remains in the General Fund.

EXPENDITURE ASSUMPTIONS



- All budgeted salaries include a step and column increase and a 3% Cost of Living Adjustment.
- The budgeted ratio of salary and benefits to total revenue is **currently 82%**.
- STRS is currently 19.10%. PERS is currently 27.6%, which is a .92% increase over 2023-24.

RETIREMENT RATE HISTORY/PROJECTION

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
STRS	17.10%	16.15%	16.92%	19.10%	19.10%	19.10%
Actual/Projected Costs	\$ 10,375,861	\$ 11,189,326	\$ 12,804,216	\$ 13,677,495	\$ 14,509,879	\$ 15,098,721
PERS	19.72%	20.70%	22.91%	25.37%	26.68%	27.60%
Actual/Projected Costs	\$ 3,393,779	\$ 3,725,656	4,378,016	5,145,546	5,672,091	6,815,932

- Health and welfare benefits have been budgeted with a 3-5% increase. Amounts will be adjusted after open enrollment and will be reported with the First Interim report.
- Unemployment insurance is projected at .20%.
- District's rate for worker's comp will decrease in 2024-25 from 2.16% to 1.76%.
- Statutory payroll costs against salaries are budgeted as follows:

Certificated Employees

- STRS 19.10%
- Medicare 1.45%
- Workers Comp 1.76%
- Unemployment .20%

Classified Employees

- PERS 27.6%
- Medicare 1.45%
- OASDI 6.20%
- Workers Comp 1.76%
- Unemployment .20%

GENERAL INFORMATION

- Property and liability insurance is budgeted based on the estimated amounts provided by SISC in the amount of \$1,134,104 in 2024-25.
- Lottery funds are budgeted as follows:

UNRESTRICTED

Crossing Guards	\$ 119,647
District Wide Copiers	\$ 282,272
Music	\$ 559,257
Math Safety Net	\$ 7,505
Social Studies	\$ 23,332
Instructional Services	\$ 30,104
Security Officers	\$ 183,252
Software	\$ 138,150
Other budgeted items	\$ 238,676
Total Unrestricted	\$ 1,343,519

RESTRICTED

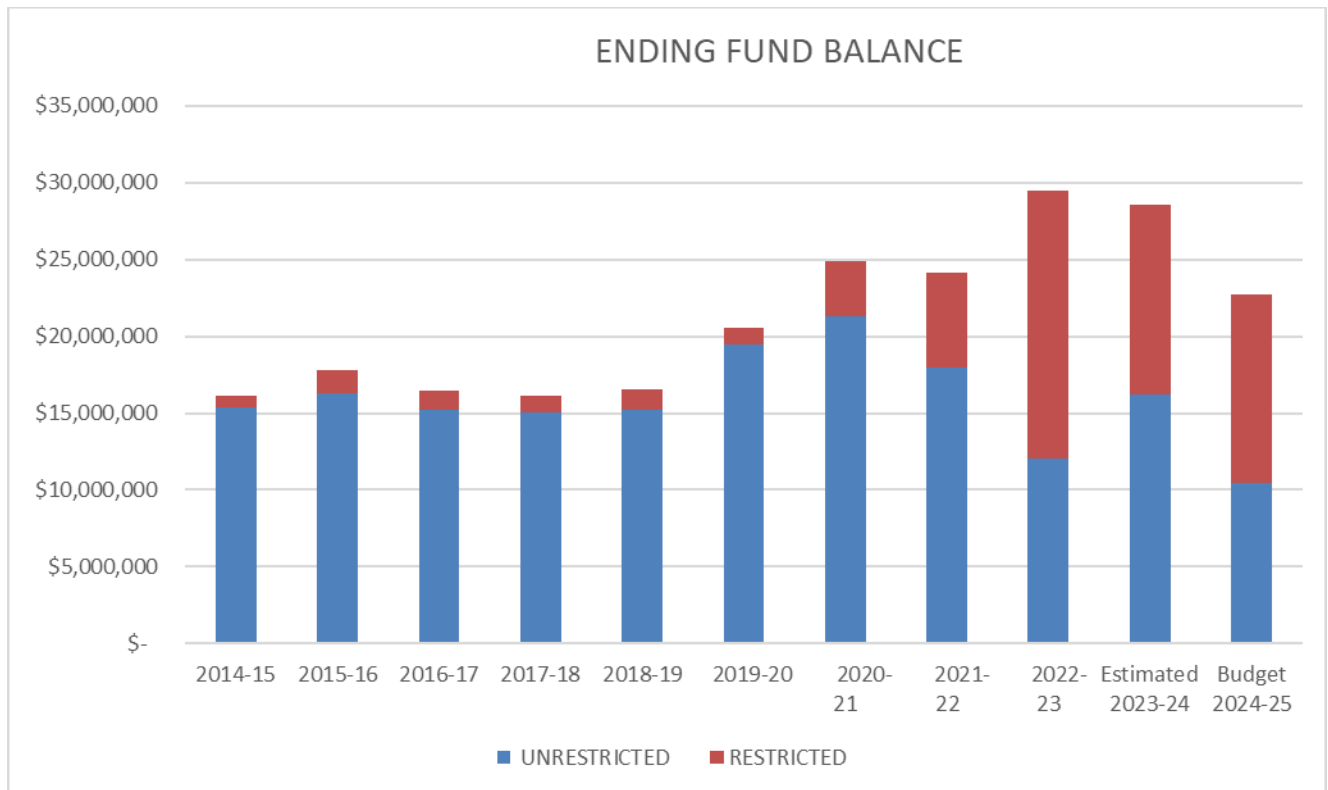
Instructional Materials	\$ 796,754
TOTAL LOTTERY	\$ 2,140,273

LOCAL CONTROL ACCOUNTABILITY PLAN

- San Luis Coastal Unified School District’s LCAP Supplemental is based on the percentage of English learners, Socio-economically Disadvantaged, and Homeless and Foster Youth. The Supplemental allocation was calculated using the LCFF calculator. The 2024-25 LCAP supplemental amount is \$6.9 million.

RESERVES

- Keeping a reserve level above the state required minimum of 3% of expense is recommended. When the district has a structural deficit (expenses exceed revenues), it draws from those reserves to cover the amount of the deficit. The following chart illustrates the change to the end balance due to historical and projected surpluses/deficits.



- Because there are still unencumbered balances and balances that will be carried over to next year, the reserve balance at Unaudited Actuals is expected to change. The estimated fund balance is what is encumbered and expenses year to date.
- The Reserve for Economic Uncertainty is budgeted at the Board approved rate of 10% of general fund expenditures for a total of \$14,010,088.
- The district in the last three years has seen an increase in restricted funding such as Arts, Music and Instructional Material Block Grant, Emergency Learning Recovery Block Grant and ESSER funding. These are one time funds the district is spending down in 2023-24 and 2024-25. Currently the district has fund balances in the restricted resources:
 - ELO-P \$3,378,306
 - Educator Effectiveness \$1,22,443
 - Lottery Restricted \$733,042
 - Mental Health \$32,584
 - Early Intervention 0-5 \$1,396,348
 - Arts, Music and Instructional Material Blk Grant \$427,103
 - MAA \$485,785

Per Ed Code 42127(B), districts must provide written explanation if they carry a combined assigned and unassigned balance above the state designated minimum required for economic uncertainty. The following graph illustrates the District's reserve amounts.

Estimated 23-24 Explanation of Fund Balance	
Minimum Reserve for Economic Uncertainty at 3%	\$ 4,203,027
Assigned Balances:	
Adult Ed balance required to continue the Maintenance of Effort in future years	\$ 75,000
Lottery balances are kept one year in arrears since revenues are unpredictable	\$ 1,581,896
Maintain Academic Programs	\$ 668,929
Revolving Cash/Prepaid Expense	\$ 20,600
Board authorized an additional 7% reserve for economic uncertainty due to the district's Basic Aid status and reliance on PG&E unitary taxes. In addition to the 3% Minimum Reserve for Economic Uncertainty	\$ 14,010,088
TOTAL ASSIGNED BALANCE	\$ 20,559,539
RESERVES IN EXCESS OF MINIMUM	\$ 20,559,539
TOTAL ASSIGNED AND UNASSIGNED RESERVES	\$ 20,559,539
TOTAL UNSPENDABLE, COMMITTED, AND RESTRICTED	\$ 7,977,201
TOTAL ENDING FUND BALANCE	\$ 28,536,740

OTHER FUNDS

All other funds estimated actuals and budget will be updated and presented at the June 4, 2024 meeting.

REPORTS

- The General Fund Summary is included in this presentation and compares Estimated Actuals as of 5/17/24 to the 2024-25 budgeted amounts. In addition to the summarized revenue and expenditures comparisons, this report provides the detail for the components of the ending balance.

SLCUSD Board Meeting Agenda
2024-2025 Proposed Budget Public Hearing – Page 8

May 21, 2024

	2023-24 ESTIMATED ACTUALS		2024-25 BUDGET	
REVENUE				
LCFF Sources	\$	100,009,021	\$	102,661,008
Federal	\$	6,093,859	\$	4,312,408
State	\$	14,691,447	\$	15,455,533
Other Local	\$	13,795,630	\$	11,878,556
TOTAL REVENUE	\$	134,589,957	\$	134,307,505
EXPENDITURES				
1xxx Certificated Salaries	\$	51,903,179	\$	55,881,017
2xxx Classified Salaries	\$	19,663,324	\$	24,754,782
3xxx Employee Benefits	\$	33,814,250	\$	35,497,216
4xxx Materials/Supplies	\$	9,974,403	\$	7,374,243
5xxx Operations & Other	\$	18,425,150	\$	15,606,310
6xxx Capital Outlay	\$	793,660	\$	68,184
7xxx Other Outgo	\$	992,160	\$	919,132
TOTAL EXPENSES	\$	135,566,126	\$	140,100,884
Revenue over Expense	\$	(976,169)	\$	(5,793,379)
Transfers In	\$	-	\$	-
Transfers out	\$	-	\$	-
NET INC/DECR FN BAL	\$	(976,169)	\$	(5,793,379)
Beginning Balance	\$	29,512,911	\$	28,536,741
Ending Balance	\$	28,536,742	\$	22,743,362
COMPONENTS OF ENDING FUND BALANCE				
Revolving cash	\$	20,000	\$	20,000
Prepays	\$	-	\$	-
Stores	\$	-	\$	-
10% Economic Uncertainty	\$	13,556,613	\$	14,010,088
Sub-Total	\$	13,576,613	\$	14,030,088
COMMITTED BALANCES				
Reserve for budget year expenditures	\$	6,804,727		
Adult Ed	\$	178,201	\$	103,201
Sub-Total	\$	6,982,928	\$	103,201
RESTRICTED END BALANCES				
Restricted Lottery	\$	796,754	\$	796,754
Other Restrirted	\$	7,180,447	\$	7,813,319
Sub-Total	\$	7,977,201	\$	8,610,073
Unappropriated	\$	(0)	\$	(0)

GENERAL FUND SUMMARY

Group 1 – Revenue. San Luis Coastal has four basic sources of revenue:

- Revenue Limit Sources/LCFF – local property taxes and related income
- Federal Sources – expected allocations from federally funded grants
- State Sources – revenue received from state-funded grants and entitlements
- Local Sources – revenue generated from tasks we do, (e.g., rentals, fund raisers, interest income, donations)

Group 2 – Expenditures. The district groups its expenditures into seven specific areas:

- 1000s – certificated salaries
- 2000s – classified salaries
- 3000s – employee benefits
- 4000s – books, materials and supplies
- 5000s – contracts and services
- 6000s – major assets
- 7000s – other expenditures not identified above

Group 3 – Net Increase/Decrease Fund Balance. The result of total revenues minus total expenditures is reflected in the line titled “Revenue Over Expense.” If the amount is a positive number, the district is deemed to be in a surplus budget position; if it is negative, the district is deemed to be deficit spending. Deficit spending should be avoided. However, if it can be shown that the district has sufficient reserves (savings account) and that the deficit is a result of one-time allocations or carryover reallocations, it would be acceptable to budget with a deficit. There are several sources of revenues related to transfer from other funds or agencies, these are Transfers In and Transfers Out. Also, there are several allocations we make to transfer money into other funds or agencies. The difference between our Revenue over Expenditures total and the net of all transfers in or out is the Net Increase in Fund Balance.

Group 4 – Fund Balance. For the purpose of defining whether we are fiscally healthy or not, the Fund Balance is the number by which we are judged. The Fund Balance is the same as a family’s savings account. It is the accumulated money left over after all bills are paid. The Beginning Balance is a definitive number that reflects the district’s fiscal history. The Ending Balance is estimated, based upon the Board adopted budget for that year.

Components of the Ending Fund Balance – As often happens in families, the savings account is designated for a particular current or future use or, in some cases, left undesignated. As a public entity, the district is regulated by Education Code, Government Code, and state law. Some of these laws direct how we handle our reserves. Four definitive groups define our Ending Fund Balance reserves; two groups are mandated by code and two are designated by district policy.

Group 5 – Non-Spendable/Reserve for Economic Uncertainty. Education Code requires the district to put aside a minimum of 3% of our expenditures as designated for a reserve to be used in times of economic uncertainty. The Board has determined that the risk involved in being a community funded district requires a higher reserve. The Board approved reserve is currently 10% of expenditures. Other items within this group are considered non-spendable.

Group 6 – Committed Balances. GASB 54 requires districts that continue using the Adult Ed or Deferred Maintenance Funds to “commit” the revenues transferred to these funds. These funds cannot be used for any other purpose without Board action.

Group 7 – Restricted Programs Carryover. Some state and federal program resources are awarded to be spent when necessary. As a result, the unspent balance must be carried over from year to year. It is within this group that we track and report these amounts.

Group 8 – Flexible Resource Balances. The District continues to keep certain flexible resources in separate codes to track ending balances that will be used for the purpose for which they were originally intended.

Group 9 – Lottery and Other. There are several sources of funding that do not have any guarantee of repetition making them uncertain funding sources for future events. We place these amounts in this category for one year to make sure they continue and then release them for use after that time. Some are treated as one-time revenue (e.g., mandated costs), and some as a continuing revenue stream (e.g., lottery).

Group 10 – Unappropriated. Not all of the reserve is established for a particular use. After we have classified and categorized our Ending Fund Balance to the extent described above, any residual is termed unappropriated. If all the funds in Group 5 through 9 were added together, they would equal the total amount in our Ending Fund Balance (savings account) described in Group 4

ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

Select applicable boxes:

- X 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 governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.
- X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: 1500 Lizzie Street San Luis Obispo

Date: 05/31/2024

Adoption Date: 06/04/2024

Signed: _____

Ellen Hepp

Clerk/Secretary of the Governing Board
(Original signature required)

Public Hearing:

Place: 1500 Lizzie Street San Luis Obispo

Date: 05/21/2024

Time: 6 pm

Contact person for additional information on the budget reports:

Name: Caty Ecklund

Title: Director of Fiscal Services

Telephone: 805-549-1200

E-mail: cecklund@slcsud.org

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
1	Average Daily Attendance	X	
2	Enrollment		X
3	ADA to Enrollment		X
4	Local Control Funding Formula (LCFF) Revenue		X
5	Salaries and Benefits		X
6a	Other Revenues	X	
6b	Other Expenditures		X
7	Ongoing and Major Maintenance Account		X
8	Deficit Spending		X
9a	Fund Balance		X
9b	Cash Balance	X	
10	Reserves	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 Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general 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 general 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 district 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
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X n/a n/a n/a	
S7b	Other Self-insurance Benefits	Does the district 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 n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district'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
S10	LCAP Expenditures	Does the school district'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
				06/04/2024
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district 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	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	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	

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

40 68809 0000000
Form 01
F8BMZYASUZ(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	96,990,628.00	3,018,393.00	100,009,021.00	99,642,615.00	3,581,855.00	103,224,470.00	3.2%
2) Federal Revenue		8100-8299	200,350.00	5,893,508.93	6,093,858.93	200,350.00	4,112,058.00	4,312,408.00	-29.2%
3) Other State Revenue		8300-8599	3,157,295.00	11,534,151.85	14,691,446.85	3,315,064.00	12,427,735.19	15,742,799.19	7.2%
4) Other Local Revenue		8600-8799	9,710,748.00	4,132,398.00	13,843,146.00	8,256,630.00	3,325,969.00	11,582,599.00	-16.3%
5) TOTAL, REVENUES			110,059,021.00	24,578,451.78	134,637,472.78	111,414,659.00	23,447,617.19	134,862,276.19	0.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	37,596,925.00	16,475,256.15	54,072,181.15	43,499,030.90	12,496,848.46	55,995,879.36	3.6%
2) Classified Salaries		2000-2999	13,618,143.00	8,483,751.02	22,101,894.02	15,579,837.84	9,182,444.36	24,762,282.20	12.0%
3) Employee Benefits		3000-3999	20,190,009.92	13,692,856.23	33,882,866.15	22,239,242.67	13,092,183.21	35,331,425.88	4.3%
4) Books and Supplies		4000-4999	5,368,473.90	4,867,422.90	10,235,896.80	3,548,644.00	3,815,099.26	7,363,743.26	-28.1%
5) Services and Other Operating Expenditures		5000-5999	9,486,906.99	9,268,584.43	18,755,491.42	9,704,908.00	5,954,937.96	15,659,845.96	-16.5%
6) Capital Outlay		6000-6999	253,509.00	540,151.00	793,660.00	62,771.00	5,413.00	68,184.00	-91.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	428,727.00	681,908.00	1,110,635.00	458,727.00	571,908.00	1,030,635.00	-7.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(392,144.00)	265,954.00	(126,190.00)	(236,514.00)	171,461.00	(65,053.00)	-48.4%
9) TOTAL, EXPENDITURES			86,550,550.81	54,275,883.73	140,826,434.54	94,856,647.41	45,290,295.25	140,146,942.66	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,508,470.19	(29,697,431.95)	(6,188,961.76)	16,558,011.59	(21,842,678.06)	(5,284,666.47)	-14.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(20,199,796.00)	20,199,796.00	0.00	(21,842,678.06)	21,842,678.06	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,199,796.00)	20,199,796.00	0.00	(21,842,678.06)	21,842,678.06	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,308,674.19	(9,497,635.95)	(6,188,961.76)	(5,284,666.47)	0.00	(5,284,666.47)	-14.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,038,074.06	17,474,836.46	29,512,910.52	15,346,748.25	7,977,200.51	23,323,948.76	-21.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			12,038,074.06	17,474,836.46	29,512,910.52	15,346,748.25	7,977,200.51	23,323,948.76	-21.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,038,074.06	17,474,836.46	29,512,910.52	15,346,748.25	7,977,200.51	23,323,948.76	-21.0%
2) Ending Balance, June 30 (E + F1e)			15,346,748.25	7,977,200.51	23,323,948.76	10,062,081.78	7,977,200.51	18,039,282.29	-22.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	5,810.12	0.00	5,810.12	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	7,977,201.46	7,977,201.46	0.00	7,977,201.46	7,977,201.46	0.0%
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	0.00	0.00	0.00	54,779.96	0.00	54,779.96	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	15,320,938.13	0.00	15,320,938.13	10,007,301.82	0.00	10,007,301.82	-34.7%
Unassigned/Unappropriated Amount		9790	0.00	(.95)	(.95)	0.00	(.95)	(.95)	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	36,773,108.47	(10,573,061.50)	26,200,046.97				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	(288,564.27)	326,806.53	38,242.26				
c) in Revolving Cash Account		9130	20,000.00	0.00	20,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,335,538.65	244,896.47	1,580,435.12				
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	5,810.12	0.00	5,810.12				
8) Other Current Assets		9340	541,369.00	0.00	541,369.00				

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

40 68809 000000
Form 01
F8BMZYASUZ(2024-25)

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)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			38,387,261.97	(10,001,358.50)	28,385,903.47				
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	3,876,650.18	254,577.20	4,131,227.38				
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	905,325.84	0.00	905,325.84				
6) TOTAL, LIABILITIES			4,781,976.02	254,577.20	5,036,553.22				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	525,629.00	0.00	525,629.00				
2) TOTAL, DEFERRED INFLOWS			525,629.00	0.00	525,629.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			33,079,656.95	(10,255,935.70)	22,823,721.25				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,304,242.00	0.00	3,304,242.00	3,288,270.00	0.00	3,288,270.00	-0.5%
Education Protection Account State Aid - Current Year		8012	1,436,624.00	0.00	1,436,624.00	1,419,774.00	0.00	1,419,774.00	-1.2%
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	412,776.00	0.00	412,776.00	412,776.00	0.00	412,776.00	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	89,354,743.00	0.00	89,354,743.00	92,004,854.00	0.00	92,004,854.00	3.0%
Unsecured Roll Taxes		8042	4,289,735.00	0.00	4,289,735.00	4,437,982.00	0.00	4,437,982.00	3.5%
Prior Years' Taxes		8043	(146,553.00)	0.00	(146,553.00)	(183,287.00)	0.00	(183,287.00)	25.1%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

40 68809 0000000
Form 01
F8BMZYASUZ(2024-25)

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)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	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			98,651,567.00	0.00	98,651,567.00	101,380,369.00	0.00	101,380,369.00	2.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(75,000.00)		(75,000.00)	(75,000.00)		(75,000.00)	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	(1,585,939.00)	0.00	(1,585,939.00)	(1,662,754.00)	0.00	(1,662,754.00)	4.8%
Property Taxes Transfers		8097	0.00	3,018,393.00	3,018,393.00	0.00	3,581,855.00	3,581,855.00	18.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			96,990,628.00	3,018,393.00	100,009,021.00	99,642,615.00	3,581,855.00	103,224,470.00	3.2%
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	1,622,736.00	1,622,736.00	0.00	1,782,177.00	1,782,177.00	9.8%
Special Education Discretionary Grants		8182	0.00	60,832.00	60,832.00	0.00	146,817.00	146,817.00	141.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	350.00	0.00	350.00	350.00	0.00	350.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,124,132.00	1,124,132.00		1,074,327.00	1,074,327.00	-4.4%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		231,731.00	231,731.00		202,761.00	202,761.00	-12.5%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		158,590.00	158,590.00		90,782.00	90,782.00	-42.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

40 68809 0000000
Form 01
F8BMZYASUZ(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		84,859.00	84,859.00		138,548.00	138,548.00	63.3%
Career and Technical Education	3500-3599	8290		65,866.00	65,866.00		51,646.00	51,646.00	-21.6%
All Other Federal Revenue	All Other	8290	200,000.00	2,544,762.93	2,744,762.93	200,000.00	625,000.00	825,000.00	-69.9%
TOTAL, FEDERAL REVENUE			200,350.00	5,893,508.93	6,093,858.93	200,350.00	4,112,058.00	4,312,408.00	-29.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	181,092.76	181,092.76	0.00	181,093.00	181,093.00	0.0%
Mandated Costs Reimbursements		8550	341,839.00	0.00	341,839.00	348,695.00	0.00	348,695.00	2.0%
Lottery - Unrestricted and Instructional Materials		8560	1,582,195.00	796,754.00	2,378,949.00	1,582,195.00	796,754.00	2,378,949.00	0.0%
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, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,106,565.00	1,106,565.00		385,472.00	385,472.00	-65.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,233,261.00	9,449,740.09	10,683,001.09	1,384,174.00	11,064,416.19	12,448,590.19	16.5%
TOTAL, OTHER STATE REVENUE			3,157,295.00	11,534,151.85	14,691,446.85	3,315,064.00	12,427,735.19	15,742,799.19	7.2%
OTHER LOCAL REVENUE									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	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	905,919.00	0.00	905,919.00	974,012.00	0.00	974,012.00	7.5%
Interest		8660	251,070.00	0.00	251,070.00	611,070.00	0.00	611,070.00	143.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	989,629.00	0.00	989,629.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	114,276.00	0.00	114,276.00	115,000.00	0.00	115,000.00	0.6%
Interagency Services		8677	182,571.00	60,738.00	243,309.00	49,860.00	50,238.00	100,098.00	-58.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	166,885.00	0.00	166,885.00	116,885.00	0.00	116,885.00	-30.0%
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	5,764,549.00	743,820.00	6,508,369.00	5,053,954.00	243,848.00	5,297,802.00	-18.6%
Tuition		8710	1,200,000.00	600,000.00	1,800,000.00	1,200,000.00	600,000.00	1,800,000.00	0.0%

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

40 68809 0000000
Form 01
F8BMZYASUZ(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other 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		2,727,840.00	2,727,840.00		2,431,883.00	2,431,883.00	-10.8%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	135,849.00	0.00	135,849.00	135,849.00	0.00	135,849.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,710,748.00	4,132,398.00	13,843,146.00	8,256,630.00	3,325,969.00	11,582,599.00	-16.3%
TOTAL, REVENUES			110,059,021.00	24,578,451.78	134,637,472.78	111,414,659.00	23,447,617.19	134,862,276.19	0.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	29,575,628.00	11,288,675.73	40,864,303.73	34,514,546.94	6,828,488.74	41,343,035.68	1.2%
Certificated Pupil Support Salaries		1200	2,475,373.00	3,636,513.42	6,111,886.42	2,755,834.65	3,432,167.61	6,188,002.26	1.2%
Certificated Supervisors' and Administrators' Salaries		1300	4,673,347.00	327,986.00	5,001,333.00	4,749,978.91	294,032.08	5,044,010.99	0.9%
Other Certificated Salaries		1900	872,577.00	1,222,081.00	2,094,658.00	1,478,670.40	1,942,160.03	3,420,830.43	63.3%
TOTAL, CERTIFICATED SALARIES			37,596,925.00	16,475,256.15	54,072,181.15	43,499,030.90	12,496,848.46	55,995,879.36	3.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	700,793.00	5,348,986.58	6,049,779.58	1,206,577.17	7,048,079.09	8,254,656.26	36.4%
Classified Support Salaries		2200	5,243,501.00	1,853,491.44	7,096,992.44	6,017,931.07	1,330,633.50	7,348,564.57	3.5%
Classified Supervisors' and Administrators' Salaries		2300	1,021,008.00	661,186.00	1,682,194.00	1,194,084.79	133,395.66	1,327,480.45	-21.1%
Clerical, Technical and Office Salaries		2400	6,030,728.00	206,984.00	6,237,712.00	6,417,206.04	168,250.88	6,585,456.92	5.6%
Other Classified Salaries		2900	622,113.00	413,103.00	1,035,216.00	744,038.77	502,085.23	1,246,124.00	20.4%
TOTAL, CLASSIFIED SALARIES			13,618,143.00	8,483,751.02	22,101,894.02	15,579,837.84	9,182,444.36	24,762,282.20	12.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,984,379.00	7,525,394.73	14,509,773.73	7,895,535.03	7,203,185.62	15,098,720.65	4.1%
PERS		3201-3202	3,505,690.00	2,207,506.45	5,713,196.45	4,219,581.41	2,596,350.22	6,815,931.63	19.3%
OASDI/Medicare/Alternative		3301-3302	1,554,566.00	894,798.22	2,449,364.22	1,840,617.39	988,130.20	2,828,747.59	15.5%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	6,219,978.00	2,532,548.50	8,752,526.50	6,400,747.69	1,917,165.69	8,317,913.38	-5.0%
Unemployment Insurance		3501-3502	39,228.92	12,626.20	51,855.12	28,476.96	10,827.20	39,304.16	-24.2%
Workers' Compensation		3601-3602	1,063,125.00	516,024.13	1,579,149.13	995,375.19	376,524.28	1,371,899.47	-13.1%
OPEB, Allocated		3701-3702	775,909.00	0.00	775,909.00	810,909.00	0.00	810,909.00	4.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	47,134.00	3,958.00	51,092.00	48,000.00	0.00	48,000.00	-6.1%
TOTAL, EMPLOYEE BENEFITS			20,190,009.92	13,692,856.23	33,882,866.15	22,239,242.67	13,092,183.21	35,331,425.88	4.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	159,311.00	293,022.00	452,333.00	279,011.00	24,000.00	303,011.00	-33.0%
Materials and Supplies		4300	4,362,087.90	4,373,260.90	8,735,348.80	2,639,105.00	3,702,815.26	6,341,920.26	-27.4%
Noncapitalized Equipment		4400	847,075.00	201,140.00	1,048,215.00	630,528.00	88,284.00	718,812.00	-31.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,368,473.90	4,867,422.90	10,235,896.80	3,548,644.00	3,815,099.26	7,363,743.26	-28.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	215,121.00	3,367,883.12	3,583,004.12	0.00	1,492,941.95	1,492,941.95	-58.3%
Travel and Conferences		5200	332,308.00	800,796.55	1,133,104.55	301,008.00	229,588.00	530,596.00	-53.2%
Dues and Memberships		5300	101,157.00	12,603.00	113,760.00	87,850.00	9,345.00	97,195.00	-14.6%
Insurance		5400 - 5450	1,463,424.00	1,000.00	1,464,424.00	1,134,104.00	0.00	1,134,104.00	-22.6%
Operations and Housekeeping Services		5500	1,645,734.99	85,829.00	1,731,563.99	3,904,728.00	102,960.00	4,007,688.00	131.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	775,532.00	508,796.00	1,284,328.00	732,583.00	872,559.00	1,605,142.00	25.0%
Transfers of Direct Costs		5710	(13,527.00)	13,527.00	0.00	(35,346.00)	35,346.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(115,285.00)	0.00	(115,285.00)	(115,785.00)	0.00	(115,785.00)	0.4%
Professional/Consulting Services and Operating Expenditures		5800	4,621,237.00	4,429,980.76	9,051,217.76	3,371,070.00	3,153,182.01	6,524,252.01	-27.9%
Communications		5900	461,205.00	48,169.00	509,374.00	324,696.00	59,016.00	383,712.00	-24.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,486,906.99	9,268,584.43	18,755,491.42	9,704,908.00	5,954,937.96	15,659,845.96	-16.5%
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	125,000.00	125,000.00	0.00	0.00	0.00	-100.0%
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	198,438.00	415,151.00	613,589.00	62,771.00	5,413.00	68,184.00	-88.9%

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)	
Equipment Replacement		6500	55,071.00	0.00	55,071.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			253,509.00	540,151.00	793,660.00	62,771.00	5,413.00	68,184.00	-91.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	137,875.00	0.00	137,875.00	137,875.00	0.00	137,875.00	0.0%
State Special Schools		7130	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	150,000.00	681,908.00	831,908.00	180,000.00	571,908.00	751,908.00	-9.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	135,852.00	0.00	135,852.00	135,852.00	0.00	135,852.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			428,727.00	681,908.00	1,110,635.00	458,727.00	571,908.00	1,030,635.00	-7.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(265,954.00)	265,954.00	0.00	(171,461.00)	171,461.00	0.00	0.0%

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

40 68809 0000000
Form 01
F8BMZYASUZ(2024-25)

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)	
Transfers of Indirect Costs - Interfund		7350	(126,190.00)	0.00	(126,190.00)	(65,053.00)	0.00	(65,053.00)	-48.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(392,144.00)	265,954.00	(126,190.00)	(236,514.00)	171,461.00	(65,053.00)	-48.4%
TOTAL, EXPENDITURES			86,550,550.81	54,275,883.73	140,826,434.54	94,856,647.41	45,290,295.25	140,146,942.66	-0.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
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%

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

40 68809 0000000
Form 01
F8BMZYASUZ(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other 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	(20,199,796.00)	20,199,796.00	0.00	(21,842,678.06)	21,842,678.06	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			(20,199,796.00)	20,199,796.00	0.00	(21,842,678.06)	21,842,678.06	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(20,199,796.00)	20,199,796.00	0.00	(21,842,678.06)	21,842,678.06	0.00	0.0%

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

40 68809 0000000
Form 01
F8BMZYASUZ(2024-25)

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	96,990,628.00	3,018,393.00	100,009,021.00	99,642,615.00	3,581,855.00	103,224,470.00	3.2%
2) Federal Revenue		8100-8299	200,350.00	5,893,508.93	6,093,858.93	200,350.00	4,112,058.00	4,312,408.00	-29.2%
3) Other State Revenue		8300-8599	3,157,295.00	11,534,151.85	14,691,446.85	3,315,064.00	12,427,735.19	15,742,799.19	7.2%
4) Other Local Revenue		8600-8799	9,710,748.00	4,132,398.00	13,843,146.00	8,256,630.00	3,325,969.00	11,582,599.00	-16.3%
5) TOTAL, REVENUES			110,059,021.00	24,578,451.78	134,637,472.78	111,414,659.00	23,447,617.19	134,862,276.19	0.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		46,018,784.90	32,900,854.98	78,919,639.88	49,491,757.16	28,143,267.28	77,635,024.44	-1.6%
2) Instruction - Related Services	2000-2999		11,375,430.00	5,840,085.05	17,215,515.05	13,803,178.58	5,146,541.58	18,949,720.16	10.1%
3) Pupil Services	3000-3999		10,045,142.00	8,340,799.51	18,385,941.51	9,464,605.58	6,546,665.02	16,011,270.60	-12.9%
4) Ancillary Services	4000-4999		1,039,194.00	867,292.19	1,906,486.19	1,303,146.18	43,268.00	1,346,414.18	-29.4%
5) Community Services	5000-5999		0.00	1,298,156.00	1,298,156.00	0.00	874,391.00	874,391.00	-32.6%
6) Enterprise	6000-6999		42,122.00	0.00	42,122.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		9,236,613.92	351,110.00	9,587,723.92	9,836,476.58	252,917.00	10,089,393.58	5.2%
8) Plant Services	8000-8999		8,364,536.99	3,995,678.00	12,360,214.99	10,498,756.33	3,711,337.37	14,210,093.70	15.0%
9) Other Outgo	9000-9999	Except 7600-7699	428,727.00	681,908.00	1,110,635.00	458,727.00	571,908.00	1,030,635.00	-7.2%
10) TOTAL, EXPENDITURES			86,550,550.81	54,275,883.73	140,826,434.54	94,856,647.41	45,290,295.25	140,146,942.66	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			23,508,470.19	(29,697,431.95)	(6,188,961.76)	16,558,011.59	(21,842,678.06)	(5,284,666.47)	-14.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(20,199,796.00)	20,199,796.00	0.00	(21,842,678.06)	21,842,678.06	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,199,796.00)	20,199,796.00	0.00	(21,842,678.06)	21,842,678.06	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,308,674.19	(9,497,635.95)	(6,188,961.76)	(5,284,666.47)	0.00	(5,284,666.47)	-14.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,038,074.06	17,474,836.46	29,512,910.52	15,346,748.25	7,977,200.51	23,323,948.76	-21.0%

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

40 68809 000000
Form 01
F8BMZYASUZ(2024-25)

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,038,074.06	17,474,836.46	29,512,910.52	15,346,748.25	7,977,200.51	23,323,948.76	-21.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,038,074.06	17,474,836.46	29,512,910.52	15,346,748.25	7,977,200.51	23,323,948.76	-21.0%
2) Ending Balance, June 30 (E + F1e)			15,346,748.25	7,977,200.51	23,323,948.76	10,062,081.78	7,977,200.51	18,039,282.29	-22.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	5,810.12	0.00	5,810.12	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	7,977,201.46	7,977,201.46	0.00	7,977,201.46	7,977,201.46	0.0%
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	0.00	0.00	0.00	54,779.96	0.00	54,779.96	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	15,320,938.13	0.00	15,320,938.13	10,007,301.82	0.00	10,007,301.82	-34.7%
Unassigned/Unappropriated Amount		9790	0.00	(.95)	(.95)	0.00	(.95)	(.95)	0.0%

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
General Fund
Exhibit: Restricted Balance Detail

40 68809 0000000
Form 01
F8BMZYASUZ(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	3,678,306.40	3,678,306.40
6266	Educator Effectiveness, FY 2021-22	1,222,443.75	1,222,443.75
6300	Lottery: Instructional Materials	733,042.55	733,042.55
6546	Mental Health-Related Services	32,584.32	32,584.32
6547	Special Education Early Intervention Preschool Grant	1,396,348.00	1,396,348.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	427,103.60	427,103.60
7810	Other Restricted State	.09	.09
9010	Other Restricted Local	487,372.75	487,372.75
Total, Restricted Balance		7,977,201.46	7,977,201.46

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	75,000.00	75,000.00	0.0%
2) Federal Revenue		8100-8299	81,637.00	51,807.00	-36.5%
3) Other State Revenue		8300-8599	552,134.00	551,674.00	-0.1%
4) Other Local Revenue		8600-8799	181,639.00	190,575.00	4.9%
5) TOTAL, REVENUES			890,410.00	869,056.00	-2.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	407,219.00	230,743.00	-43.3%
2) Classified Salaries		2000-2999	131,082.00	130,475.00	-0.5%
3) Employee Benefits		3000-3999	186,137.00	136,470.00	-26.7%
4) Books and Supplies		4000-4999	833,734.00	212,009.00	-74.6%
5) Services and Other Operating Expenditures		5000-5999	144,005.00	113,771.00	-21.0%
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	40,957.00	26,270.00	-35.9%
9) TOTAL, EXPENDITURES			1,743,134.00	849,738.00	-51.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(852,724.00)	19,318.00	-102.3%
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)			(852,724.00)	19,318.00	-102.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	866,082.51	13,358.51	-98.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			866,082.51	13,358.51	-98.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			866,082.51	13,358.51	-98.5%
2) Ending Balance, June 30 (E + F1e)			13,358.51	32,676.51	144.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
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	13,158.90	32,676.90	148.3%
ADULT ED PROGRAM	0000	9780	13,158.90		
INTEREST	0000	9780		32,676.90	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.39)	(.39)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	934,438.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,250.00		
c) in Revolving Cash Account		9130	200.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			935,888.80		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (G10 + H2) - (I6 + J2)			935,888.80		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	75,000.00	75,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			75,000.00	75,000.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	81,637.00	51,807.00	-36.5%
TOTAL, FEDERAL REVENUE			81,637.00	51,807.00	-36.5%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	552,134.00	551,674.00	-0.1%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			552,134.00	551,674.00	-0.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,000.00	19,312.00	175.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	19,318.00	19,318.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	151,587.00	148,561.00	-2.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,734.00	3,384.00	-9.4%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			181,639.00	190,575.00	4.9%
TOTAL, REVENUES			890,410.00	869,056.00	-2.4%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	312,645.00	134,898.00	-56.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	37,265.00	35,970.00	-3.5%
Other Certificated Salaries		1900	57,309.00	59,875.00	4.5%
TOTAL, CERTIFICATED SALARIES			407,219.00	230,743.00	-43.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	9,768.00	600.00	-93.9%
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	121,314.00	129,875.00	7.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			131,082.00	130,475.00	-0.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	63,913.00	36,126.00	-43.5%
PERS		3201-3202	43,832.00	35,846.00	-18.2%
OASDI/Medicare/Alternative		3301-3302	27,132.00	24,761.00	-8.7%
Health and Welfare Benefits		3401-3402	37,917.00	32,954.00	-13.1%
Unemployment Insurance		3501-3502	862.00	347.00	-59.7%
Workers' Compensation		3601-3602	12,481.00	6,436.00	-48.4%
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			186,137.00	136,470.00	-26.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	6,000.00	6,000.00	0.0%
Materials and Supplies		4300	772,366.00	198,909.00	-74.2%
Noncapitalized Equipment		4400	55,368.00	7,100.00	-87.2%
TOTAL, BOOKS AND SUPPLIES			833,734.00	212,009.00	-74.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,713.00	4,800.00	-50.6%
Dues and Memberships		5300	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	5,550.00	5,550.00	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	108,734.00	83,413.00	-23.3%
Communications		5900	20,008.00	20,008.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			144,005.00	113,771.00	-21.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
Adult Education Fund
Expenditures by Object

40 68809 0000000
Form 11
F8BMZYASUZ(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	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	40,957.00	26,270.00	-35.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			40,957.00	26,270.00	-35.9%
TOTAL, EXPENDITURES			1,743,134.00	849,738.00	-51.3%
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					
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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
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)			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	75,000.00	75,000.00	0.0%
2) Federal Revenue		8100-8299	81,637.00	51,807.00	-36.5%
3) Other State Revenue		8300-8599	552,134.00	551,674.00	-0.1%
4) Other Local Revenue		8600-8799	181,639.00	190,575.00	4.9%
5) TOTAL, REVENUES			890,410.00	869,056.00	-2.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,295,599.00	418,801.00	-67.7%
2) Instruction - Related Services	2000-2999		401,575.00	399,664.00	-0.5%
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		40,957.00	26,270.00	-35.9%
8) Plant Services	8000-8999		5,003.00	5,003.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,743,134.00	849,738.00	-51.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(852,724.00)	19,318.00	-102.3%
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)			(852,724.00)	19,318.00	-102.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	866,082.51	13,358.51	-98.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			866,082.51	13,358.51	-98.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			866,082.51	13,358.51	-98.5%
2) Ending Balance, June 30 (E + F1e)			13,358.51	32,676.51	144.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
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	13,158.90	32,676.90	148.3%
ADULT ED PROGRAM	0000	9780	13,158.90		
INTEREST	0000	9780		32,676.90	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.39)	(.39)	0.0%

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
Adult Education Fund
Exhibit: Restricted Balance Detail

40 68809 0000000
Form 11
F8BMZYASUZ(2024-25)

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

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

San Luis Coastal Unified
San Luis Obispo County

40 68809 0000000
Form 13
F8BMZYASUZ(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,203,956.90	1,959,247.00	-11.1%
3) Other State Revenue		8300-8599	2,929,598.00	2,929,598.00	0.0%
4) Other Local Revenue		8600-8799	20,834.00	72,750.00	249.2%
5) TOTAL, REVENUES			5,154,388.90	4,961,595.00	-3.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,761,034.00	2,672,159.94	51.7%
3) Employee Benefits		3000-3999	811,486.00	1,169,332.25	44.1%
4) Books and Supplies		4000-4999	3,871,379.07	728,845.81	-81.2%
5) Services and Other Operating Expenditures		5000-5999	490,764.00	350,084.00	-28.7%
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	85,233.00	38,783.00	-54.5%
9) TOTAL, EXPENDITURES			7,019,896.07	4,959,205.00	-29.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,865,507.17)	2,390.00	-100.1%
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)			(1,865,507.17)	2,390.00	-100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,420,081.21	554,574.04	-77.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,420,081.21	554,574.04	-77.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,420,081.21	554,574.04	-77.1%
2) Ending Balance, June 30 (E + F1e)			554,574.04	556,964.04	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	(.08)	0.00	-100.0%
Stores		9712	250,705.42	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	303,868.70	556,964.04	83.3%
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					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	25,222.65		
		9111	0.00		
b) in Banks					
		9120	600.00		
c) in Revolving Cash Account					
		9130	(.08)		
d) with Fiscal Agent/Trustee					
		9135	0.00		
e) Collections Awaiting Deposit					
		9140	0.00		
2) Investments					
		9150	0.00		

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

40 68809 0000000
Form 13
F8BMZYASUZ(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	95,125.77		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	250,705.42		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			371,653.76		
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	250.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			250.00		
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)			371,403.76		
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,196,259.71	1,956,857.00	-10.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	7,697.19	2,390.00	-68.9%
TOTAL, FEDERAL REVENUE			2,203,956.90	1,959,247.00	-11.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,779,598.00	2,779,598.00	0.0%
All Other State Revenue		8590	150,000.00	150,000.00	0.0%
TOTAL, OTHER STATE REVENUE			2,929,598.00	2,929,598.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	3,084.00	10,000.00	224.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,000.00	20,000.00	33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,750.00	42,750.00	1,454.5%
TOTAL, OTHER LOCAL REVENUE			20,834.00	72,750.00	249.2%
TOTAL, REVENUES			5,154,388.90	4,961,595.00	-3.7%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,085,134.00	1,836,129.70	69.2%
Classified Supervisors' and Administrators' Salaries		2300	589,941.00	674,102.24	14.3%
Clerical, Technical and Office Salaries		2400	85,959.00	161,928.00	88.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,761,034.00	2,672,159.94	51.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	420,673.00	654,536.93	55.6%
OASDI/Medicare/Alternative		3301-3302	124,610.00	186,306.09	49.5%

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

San Luis Coastal Unified
 San Luis Obispo County

40 68809 0000000
 Form 13
 F8BMZYASUZ(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	230,445.00	280,963.88	21.9%
Unemployment Insurance		3501-3502	814.00	1,312.85	61.3%
Workers' Compensation		3601-3602	34,944.00	46,212.50	32.2%
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			811,486.00	1,169,332.25	44.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	489,042.88	100,317.00	-79.5%
Noncapitalized Equipment		4400	30,212.00	30,212.00	0.0%
Food		4700	3,352,124.19	598,316.81	-82.2%
TOTAL, BOOKS AND SUPPLIES			3,871,379.07	728,845.81	-81.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	20,334.00	8,387.00	-58.8%
Dues and Memberships		5300	712.00	712.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,217.00	21,000.00	237.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	62,500.00	102,500.00	64.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	285.00	785.00	175.4%
Professional/Consulting Services and Operating Expenditures		5800	399,764.00	215,450.00	-46.1%
Communications		5900	952.00	1,250.00	31.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			490,764.00	350,084.00	-28.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	85,233.00	38,783.00	-54.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			85,233.00	38,783.00	-54.5%
TOTAL, EXPENDITURES			7,019,896.07	4,959,205.00	-29.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	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					
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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

40 68809 0000000
Form 13
F8BMZYASUZ(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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)			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	2,203,956.90	1,959,247.00	-11.1%
3) Other State Revenue		8300-8599	2,929,598.00	2,929,598.00	0.0%
4) Other Local Revenue		8600-8799	20,834.00	72,750.00	249.2%
5) TOTAL, REVENUES			5,154,388.90	4,961,595.00	-3.7%
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		6,928,446.07	4,899,422.00	-29.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		85,233.00	38,783.00	-54.5%
8) Plant Services	8000-8999		6,217.00	21,000.00	237.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,019,896.07	4,959,205.00	-29.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,865,507.17)	2,390.00	-100.1%
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)			(1,865,507.17)	2,390.00	-100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,420,081.21	554,574.04	-77.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,420,081.21	554,574.04	-77.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,420,081.21	554,574.04	-77.1%
2) Ending Balance, June 30 (E + F1e)			554,574.04	556,964.04	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	(.08)	0.00	-100.0%
Stores		9712	250,705.42	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	303,868.70	556,964.04	83.3%
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%

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

40 68809 0000000
Form 13
F8BMZYASUZ(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	303,868.70	554,574.04
5810	Other Restricted Federal	0.00	2,390.00
Total, Restricted Balance		303,868.70	556,964.04

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

San Luis Coastal Unified
San Luis Obispo County

40 68809 0000000
Form 13
F8BMZYASUZ(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,203,956.90	1,959,247.00	-11.1%
3) Other State Revenue		8300-8599	2,929,598.00	2,929,598.00	0.0%
4) Other Local Revenue		8600-8799	20,834.00	72,750.00	249.2%
5) TOTAL, REVENUES			5,154,388.90	4,961,595.00	-3.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,761,034.00	2,672,159.94	51.7%
3) Employee Benefits		3000-3999	811,486.00	1,169,332.25	44.1%
4) Books and Supplies		4000-4999	3,871,379.07	728,845.81	-81.2%
5) Services and Other Operating Expenditures		5000-5999	490,764.00	350,084.00	-28.7%
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	85,233.00	38,783.00	-54.5%
9) TOTAL, EXPENDITURES			7,019,896.07	4,959,205.00	-29.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,865,507.17)	2,390.00	-100.1%
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)			(1,865,507.17)	2,390.00	-100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,420,081.21	554,574.04	-77.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,420,081.21	554,574.04	-77.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,420,081.21	554,574.04	-77.1%
2) Ending Balance, June 30 (E + F1e)			554,574.04	556,964.04	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	(.08)	0.00	-100.0%
Stores		9712	250,705.42	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	303,868.70	556,964.04	83.3%
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					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	25,222.65		
		9111	0.00		
b) in Banks					
		9120	600.00		
c) in Revolving Cash Account					
		9130	(.08)		
d) with Fiscal Agent/Trustee					
		9135	0.00		
e) Collections Awaiting Deposit					
		9140	0.00		
2) Investments					
		9150	0.00		

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

San Luis Coastal Unified
San Luis Obispo County

40 68809 0000000
Form 13
F8BMZYASUZ(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	95,125.77		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	250,705.42		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			371,653.76		
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	250.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			250.00		
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)			371,403.76		
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,196,259.71	1,956,857.00	-10.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	7,697.19	2,390.00	-68.9%
TOTAL, FEDERAL REVENUE			2,203,956.90	1,959,247.00	-11.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,779,598.00	2,779,598.00	0.0%
All Other State Revenue		8590	150,000.00	150,000.00	0.0%
TOTAL, OTHER STATE REVENUE			2,929,598.00	2,929,598.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	3,084.00	10,000.00	224.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,000.00	20,000.00	33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,750.00	42,750.00	1,454.5%
TOTAL, OTHER LOCAL REVENUE			20,834.00	72,750.00	249.2%
TOTAL, REVENUES			5,154,388.90	4,961,595.00	-3.7%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,085,134.00	1,836,129.70	69.2%
Classified Supervisors' and Administrators' Salaries		2300	589,941.00	674,102.24	14.3%
Clerical, Technical and Office Salaries		2400	85,959.00	161,928.00	88.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,761,034.00	2,672,159.94	51.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	420,673.00	654,536.93	55.6%
OASDI/Medicare/Alternative		3301-3302	124,610.00	186,306.09	49.5%

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

San Luis Coastal Unified
 San Luis Obispo County

40 68809 0000000
 Form 13
 F8BMZYASUZ(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	230,445.00	280,963.88	21.9%
Unemployment Insurance		3501-3502	814.00	1,312.85	61.3%
Workers' Compensation		3601-3602	34,944.00	46,212.50	32.2%
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			811,486.00	1,169,332.25	44.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	489,042.88	100,317.00	-79.5%
Noncapitalized Equipment		4400	30,212.00	30,212.00	0.0%
Food		4700	3,352,124.19	598,316.81	-82.2%
TOTAL, BOOKS AND SUPPLIES			3,871,379.07	728,845.81	-81.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	20,334.00	8,387.00	-58.8%
Dues and Memberships		5300	712.00	712.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,217.00	21,000.00	237.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	62,500.00	102,500.00	64.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	285.00	785.00	175.4%
Professional/Consulting Services and Operating Expenditures		5800	399,764.00	215,450.00	-46.1%
Communications		5900	952.00	1,250.00	31.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			490,764.00	350,084.00	-28.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	85,233.00	38,783.00	-54.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			85,233.00	38,783.00	-54.5%
TOTAL, EXPENDITURES			7,019,896.07	4,959,205.00	-29.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	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					
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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

40 68809 0000000
Form 13
F8BMZYASUZ(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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)			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	2,203,956.90	1,959,247.00	-11.1%
3) Other State Revenue		8300-8599	2,929,598.00	2,929,598.00	0.0%
4) Other Local Revenue		8600-8799	20,834.00	72,750.00	249.2%
5) TOTAL, REVENUES			5,154,388.90	4,961,595.00	-3.7%
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		6,928,446.07	4,899,422.00	-29.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		85,233.00	38,783.00	-54.5%
8) Plant Services	8000-8999		6,217.00	21,000.00	237.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,019,896.07	4,959,205.00	-29.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,865,507.17)	2,390.00	-100.1%
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)			(1,865,507.17)	2,390.00	-100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,420,081.21	554,574.04	-77.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,420,081.21	554,574.04	-77.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,420,081.21	554,574.04	-77.1%
2) Ending Balance, June 30 (E + F1e)			554,574.04	556,964.04	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	(.08)	0.00	-100.0%
Stores		9712	250,705.42	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	303,868.70	556,964.04	83.3%
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%

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

40 68809 0000000
Form 13
F8BMZYASUZ(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	303,868.70	554,574.04
5810	Other Restricted Federal	0.00	2,390.00
Total, Restricted Balance		303,868.70	556,964.04

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	55,000.00	220,000.00	300.0%
5) TOTAL, REVENUES			55,000.00	220,000.00	300.0%
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)			55,000.00	220,000.00	300.0%
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)			55,000.00	220,000.00	300.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,062,314.75	10,117,314.75	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,062,314.75	10,117,314.75	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,062,314.75	10,117,314.75	0.5%
2) Ending Balance, June 30 (E + F1e)			10,117,314.75	10,337,314.75	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	10,117,314.75	10,337,314.75	2.2%
OPEB	0000	9780	10,117,314.75		
OPEB	0000	9780		10,337,314.75	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,579,535.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

40 68809 0000000
Form 20
F8BMZYASUZ(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			10,579,535.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			10,579,535.91		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	55,000.00	220,000.00	300.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			55,000.00	220,000.00	300.0%
TOTAL, REVENUES			55,000.00	220,000.00	300.0%
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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + 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	55,000.00	220,000.00	300.0%
5) TOTAL, REVENUES			55,000.00	220,000.00	300.0%
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)			55,000.00	220,000.00	300.0%
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)			55,000.00	220,000.00	300.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,062,314.75	10,117,314.75	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,062,314.75	10,117,314.75	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,062,314.75	10,117,314.75	0.5%
2) Ending Balance, June 30 (E + F1e)			10,117,314.75	10,337,314.75	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	10,117,314.75	10,337,314.75	2.2%
OPEB	0000	9780	10,117,314.75		
OPEB	0000	9780		10,337,314.75	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
Special Reserve Fund for Postemployment Benefits
Exhibit: Restricted Balance Detail

40 68809 0000000
Form 20
F8BMZYASUZ(2024-25)

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) LCFE 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	4,048,530.00	1,500,000.00	-62.9%
5) TOTAL, REVENUES			4,048,530.00	1,500,000.00	-62.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	222,000.00	670,076.12	201.8%
3) Employee Benefits		3000-3999	121,605.00	360,892.21	196.8%
4) Books and Supplies		4000-4999	1,471,311.00	58,455.00	-96.0%
5) Services and Other Operating Expenditures		5000-5999	423,862.00	378,906.00	-10.6%
6) Capital Outlay		6000-6999	32,143,452.50	18,448,589.00	-42.6%
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			34,382,230.50	19,916,918.33	-42.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,333,700.50)	(18,416,918.33)	-39.3%
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)			(30,333,700.50)	(18,416,918.33)	-39.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	97,179,620.30	66,845,919.80	-31.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			97,179,620.30	66,845,919.80	-31.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			97,179,620.30	66,845,919.80	-31.2%
2) Ending Balance, June 30 (E + F1e)			66,845,919.80	48,429,001.47	-27.6%
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	69,382,176.32	50,965,257.99	-26.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(2,536,256.52)	(2,536,256.52)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	80,531,333.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	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			80,531,333.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			80,531,333.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,125,988.00	1,500,000.00	33.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,922,542.00	0.00	-100.0%
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			4,048,530.00	1,500,000.00	-62.9%
TOTAL, REVENUES			4,048,530.00	1,500,000.00	-62.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	52,000.00	170,331.20	227.6%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	170,000.00	499,744.92	194.0%
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			222,000.00	670,076.12	201.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	60,000.00	184,941.01	208.2%
OASDI/Medicare/Alternative		3301-3302	21,250.00	76,053.61	257.9%
Health and Welfare Benefits		3401-3402	30,000.00	87,769.20	192.6%
Unemployment Insurance		3501-3502	135.00	335.04	148.2%
Workers' Compensation		3601-3602	5,220.00	11,793.35	125.9%
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	5,000.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			121,605.00	360,892.21	196.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	380,583.00	27,062.00	-92.9%
Noncapitalized Equipment		4400	1,090,728.00	31,393.00	-97.1%
TOTAL, BOOKS AND SUPPLIES			1,471,311.00	58,455.00	-96.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	255.00	0.00	-100.0%
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	423,607.00	378,906.00	-10.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			423,862.00	378,906.00	-10.6%
CAPITAL OUTLAY					
Land		6100	4,943,477.00	1,521,037.00	-69.2%
Land Improvements		6170	1,629,123.00	829,483.00	-49.1%
Buildings and Improvements of Buildings		6200	25,537,073.50	16,064,290.00	-37.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	33,779.00	33,779.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			32,143,452.50	18,448,589.00	-42.6%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
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			34,382,230.50	19,916,918.33	-42.1%
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					
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					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
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)			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	4,048,530.00	1,500,000.00	-62.9%
5) TOTAL, REVENUES			4,048,530.00	1,500,000.00	-62.9%
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		34,382,230.50	19,916,918.33	-42.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			34,382,230.50	19,916,918.33	-42.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(30,333,700.50)	(18,416,918.33)	-39.3%
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)			(30,333,700.50)	(18,416,918.33)	-39.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	97,179,620.30	66,845,919.80	-31.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			97,179,620.30	66,845,919.80	-31.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			97,179,620.30	66,845,919.80	-31.2%
2) Ending Balance, June 30 (E + F1e)			66,845,919.80	48,429,001.47	-27.6%
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	69,382,176.32	50,965,257.99	-26.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(2,536,256.52)	(2,536,256.52)	0.0%

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
Building Fund
Exhibit: Restricted Balance Detail

40 68809 0000000
Form 21
F8BMZYASUZ(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	69,382,176.32	50,965,257.99
Total, Restricted Balance		69,382,176.32	50,965,257.99

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	2,256,000.00	2,145,000.00	-4.9%
5) TOTAL, REVENUES			2,256,000.00	2,145,000.00	-4.9%
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	115,000.00	115,000.00	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			115,000.00	115,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,141,000.00	2,030,000.00	-5.2%
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 FUND BALANCE (C + D4)			2,141,000.00	2,030,000.00	-5.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	211,967.25	2,352,967.25	1,010.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			211,967.25	2,352,967.25	1,010.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			211,967.25	2,352,967.25	1,010.1%
2) Ending Balance, June 30 (E + F1e)			2,352,967.25	4,382,967.25	86.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,346,364.89	4,376,364.89	86.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,602.36	6,602.36	0.0%
DEVELOPER FEES INTEREST	0000	9780	6,602.36		
DEVELOPER FEE INTEREST	0000	9780		6,602.36	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,091,782.37		
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,091,782.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			2,091,782.37		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	6,000.00	20,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	2,250,000.00	2,125,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			2,256,000.00	2,145,000.00	-4.9%
TOTAL, REVENUES			2,256,000.00	2,145,000.00	-4.9%
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
Capital Facilities Fund
Expenditures by Object

40 68809 0000000
Form 25
F8BMZYASUZ(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	115,000.00	115,000.00	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			115,000.00	115,000.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			115,000.00	115,000.00	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					
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%

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
Capital Facilities Fund
Expenditures by Object

40 68809 0000000
Form 25
F8BMZYASUZ(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
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)			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	2,256,000.00	2,145,000.00	-4.9%
5) TOTAL, REVENUES			2,256,000.00	2,145,000.00	-4.9%
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		115,000.00	115,000.00	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			115,000.00	115,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,141,000.00	2,030,000.00	-5.2%
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 FUND BALANCE (C + D4)			2,141,000.00	2,030,000.00	-5.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	211,967.25	2,352,967.25	1,010.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			211,967.25	2,352,967.25	1,010.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			211,967.25	2,352,967.25	1,010.1%
2) Ending Balance, June 30 (E + F1e)			2,352,967.25	4,382,967.25	86.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,346,364.89	4,376,364.89	86.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,602.36	6,602.36	0.0%
DEVELOPER FEES INTEREST	0000	9780	6,602.36		
DEVELOPER FEE INTEREST	0000	9780		6,602.36	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
Capital Facilities Fund
Exhibit: Restricted Balance Detail

40 68809 0000000
Form 25
F8BMZYASUZ(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	2,346,364.89	4,376,364.89
Total, Restricted Balance		2,346,364.89	4,376,364.89

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	288.68	288.68	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			288.68	288.68	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			288.68	288.68	0.0%
2) Ending Balance, June 30 (E + F1e)			288.68	288.68	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					
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	288.68	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	288.68	0.00	-100.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	294.21		
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		

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
County School Facilities Fund
Expenditures by Object

40 68809 0000000
Form 35
F8BMZYASUZ(2024-25)

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			294.21		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			294.21		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	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%
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%

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
County School Facilities Fund
Expenditures by Object

40 68809 0000000
Form 35
F8BMZYASUZ(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
County School Facilities Fund
Expenditures by Object

40 68809 0000000
Form 35
F8BMZYASUZ(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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)			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	288.68	288.68	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			288.68	288.68	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			288.68	288.68	0.0%
2) Ending Balance, June 30 (E + F1e)			288.68	288.68	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	288.68	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	288.68	0.00	-100.0%

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
County School Facilities Fund
Exhibit: Restricted Balance Detail

40 68809 0000000
Form 35
F8BMZYASUZ(2024-25)

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	5,000.00	5,000.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	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	486,764.00	486,764.00	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			486,764.00	486,764.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(481,764.00)	(481,764.00)	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)			(481,764.00)	(481,764.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,950,976.85	1,469,212.85	-24.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,950,976.85	1,469,212.85	-24.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,950,976.85	1,469,212.85	-24.7%
2) Ending Balance, June 30 (E + F1e)			1,469,212.85	987,448.85	-32.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	1,469,212.85	987,448.85	-32.8%
OTHER CAPITAL OUTPUT	0000	9780	1,469,212.85		
OTHER CAPITAL OUTPUT	0000	9780		987,448.85	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,297,295.38		
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		

Budget, July 1

San Luis Coastal Unified
San Luis Obispo County

Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

40 68809 0000000
Form 40
F8BMZYASUZ(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,297,295.38		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,297,295.38		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	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			5,000.00	5,000.00	0.0%
TOTAL, REVENUES			5,000.00	5,000.00	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%

Budget, July 1

San Luis Coastal Unified
San Luis Obispo County

Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

40 68809 0000000
Form 40
F8BMZYASUZ(2024-25)

Description	Resource Codes	Object Codes	2023-24		2024-25 Budget	Percent Difference
			Estimated	Actuals		
Workers' Compensation		3601-3602		0.00	0.00	0.0%
OPEB, Allocated		3701-3702		0.00	0.00	0.0%
OPEB, Active Employees		3751-3752		0.00	0.00	0.0%
Other Employee Benefits		3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS				0.00	0.00	0.0%
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200		0.00	0.00	0.0%
Materials and Supplies		4300		0.00	0.00	0.0%
Noncapitalized Equipment		4400		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES				0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100		0.00	0.00	0.0%
Travel and Conferences		5200		0.00	0.00	0.0%
Insurance		5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services		5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600		0.00	0.00	0.0%
Transfers of Direct Costs		5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800		0.00	0.00	0.0%
Communications		5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES				0.00	0.00	0.0%
CAPITAL OUTLAY						
Land		6100		0.00	0.00	0.0%
Land Improvements		6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200		0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300		0.00	0.00	0.0%
Equipment		6400		31,108.00	31,108.00	0.0%
Equipment Replacement		6500		455,656.00	455,656.00	0.0%
Lease Assets		6600		0.00	0.00	0.0%
Subscription Assets		6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY				486,764.00	486,764.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Other Transfers Out						
Transfers of Pass-Through Revenues						
To Districts or Charter Schools		7211		0.00	0.00	0.0%
To County Offices		7212		0.00	0.00	0.0%
To JPAs		7213		0.00	0.00	0.0%
All Other Transfers Out to All Others		7299		0.00	0.00	0.0%
Debt Service						
Debt Service - Interest		7438		0.00	0.00	0.0%
Other Debt Service - Principal		7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)				0.00	0.00	0.0%
TOTAL, EXPENDITURES				486,764.00	486,764.00	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%
OTHER SOURCES/USES						
SOURCES						
Proceeds						
Proceeds from Disposal of Capital Assets		8953		0.00	0.00	0.0%
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs		8965		0.00	0.00	0.0%
Long-Term Debt Proceeds						

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

40 68809 0000000
Form 40
F8BMZYASUZ(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
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)			0.00	0.00	0.0%

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

40 68809 0000000
Form 40
F8BMZYASUZ(2024-25)

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	5,000.00	5,000.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	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		486,764.00	486,764.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			486,764.00	486,764.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(481,764.00)	(481,764.00)	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)			(481,764.00)	(481,764.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,950,976.85	1,469,212.85	-24.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,950,976.85	1,469,212.85	-24.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,950,976.85	1,469,212.85	-24.7%
2) Ending Balance, June 30 (E + F1e)			1,469,212.85	987,448.85	-32.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	1,469,212.85	987,448.85	-32.8%
OTHER CAPITAL OUTPUT	0000	9780	1,469,212.85		
OTHER CAPITAL OUTPUT	0000	9780		987,448.85	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Exhibit: Restricted Balance Detail

40 68809 0000000
Form 40
F8BMZYASUZ(2024-25)

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) LCFE 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	47,194.00	47,194.00	0.0%
4) Other Local Revenue		8600-8799	10,974,050.00	10,974,050.00	0.0%
5) TOTAL, REVENUES			11,021,244.00	11,021,244.00	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	11,147,460.00	11,147,460.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,147,460.00	11,147,460.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(126,216.00)	(126,216.00)	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)			(126,216.00)	(126,216.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,162,148.98	12,035,932.98	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,162,148.98	12,035,932.98	-1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,162,148.98	12,035,932.98	-1.0%
2) Ending Balance, June 30 (E + F1e)			12,035,932.98	11,909,716.98	-1.0%
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	12,035,932.98	11,909,716.98	-1.0%
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	12,162,148.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

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			12,162,148.98		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			12,162,148.98		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	47,194.00	47,194.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			47,194.00	47,194.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	9,960,780.00	9,960,780.00	0.0%
Unsecured Roll		8612	361,112.00	361,112.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	272,786.00	272,786.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	379,372.00	379,372.00	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			10,974,050.00	10,974,050.00	0.0%
TOTAL, REVENUES			11,021,244.00	11,021,244.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,630,000.00	4,630,000.00	0.0%
Bond Interest and Other Service Charges		7434	6,517,460.00	6,517,460.00	0.0%
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)			11,147,460.00	11,147,460.00	0.0%
TOTAL, EXPENDITURES			11,147,460.00	11,147,460.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
Bond Interest and Redemption Fund
Expenditures by Object

40 68809 0000000
Form 51
F8BMZYASUZ(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
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)			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	47,194.00	47,194.00	0.0%
4) Other Local Revenue		8600-8799	10,974,050.00	10,974,050.00	0.0%
5) TOTAL, REVENUES			11,021,244.00	11,021,244.00	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	11,147,460.00	11,147,460.00	0.0%
10) TOTAL, EXPENDITURES			11,147,460.00	11,147,460.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(126,216.00)	(126,216.00)	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)			(126,216.00)	(126,216.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,162,148.98	12,035,932.98	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,162,148.98	12,035,932.98	-1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,162,148.98	12,035,932.98	-1.0%
2) Ending Balance, June 30 (E + F1e)			12,035,932.98	11,909,716.98	-1.0%
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	12,035,932.98	11,909,716.98	-1.0%
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%

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
Bond Interest and Redemption Fund
Exhibit: Restricted Balance Detail

40 68809 0000000
Form 51
F8BMZYASUZ(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	12,035,932.98	11,909,716.98
Total, Restricted Balance		12,035,932.98	11,909,716.98

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	145.23	145.23	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			145.23	145.23	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			145.23	145.23	0.0%
2) Ending Balance, June 30 (E + F1e)			145.23	145.23	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					
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	145.23	145.23	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	357.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			357.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			357.90		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
Tax Override Fund
Expenditures by Object

40 68809 0000000
Form 53
F8BMZYASUZ(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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)			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	145.23	145.23	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			145.23	145.23	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			145.23	145.23	0.0%
2) Ending Balance, June 30 (E + F1e)			145.23	145.23	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					
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	145.23	145.23	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%

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
Tax Override Fund
Exhibit: Restricted Balance Detail

40 68809 0000000
Form 53
F8BMZYASUZ(2024-25)

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

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
Foundation Private-Purpose Trust Fund
Expenses by Object

40 68809 0000000
Form 73
F8BMZYASUZ(2024-25)

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	15,000.00	15,000.00	0.0%
5) TOTAL, REVENUES			15,000.00	15,000.00	0.0%
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	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	40,000.00	40,000.00	0.0%
6) Depreciation and Amortization		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, EXPENSES			40,000.00	40,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(25,000.00)	(25,000.00)	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 NET POSITION (C + D4)			(25,000.00)	(25,000.00)	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,306,021.71	1,281,021.71	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,306,021.71	1,281,021.71	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,306,021.71	1,281,021.71	-1.9%
2) Ending Net Position, June 30 (E + F1e)			1,281,021.71	1,256,021.71	-2.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,281,021.71	1,256,021.71	-2.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,335,122.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
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	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
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			1,335,122.21		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) 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			0.00		
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)			1,335,122.21		
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	15,000.00	15,000.00	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%
TOTAL, OTHER LOCAL REVENUE			15,000.00	15,000.00	0.0%
TOTAL, REVENUES			15,000.00	15,000.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
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%

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
Foundation Private-Purpose Trust Fund
Expenses by Object

40 68809 0000000
Form 73
F8BMZYASUZ(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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					
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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
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	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	40,000.00	40,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			40,000.00	40,000.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	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			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			40,000.00	40,000.00	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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
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%

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
Foundation Private-Purpose Trust Fund
Expenses by Object

40 68809 0000000
Form 73
F8BMZYASUZ(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
Foundation Private-Purpose Trust Fund
Expenses by Function

40 68809 0000000
Form 73
F8BMZYASUZ(2024-25)

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	15,000.00	15,000.00	0.0%
5) TOTAL, REVENUES			15,000.00	15,000.00	0.0%
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		40,000.00	40,000.00	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, EXPENSES			40,000.00	40,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(25,000.00)	(25,000.00)	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 NET POSITION (C + D4)			(25,000.00)	(25,000.00)	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,306,021.71	1,281,021.71	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,306,021.71	1,281,021.71	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,306,021.71	1,281,021.71	-1.9%
2) Ending Net Position, June 30 (E + F1e)			1,281,021.71	1,256,021.71	-2.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,281,021.71	1,256,021.71	-2.0%

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
Foundation Private-Purpose Trust Fund
Exhibit: Restricted Net Position Detail

40 68809 0000000
Form 73
F8BMZYASUZ(2024-25)

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

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
2024-25 Budget
Cashflow Worksheet - Budget Year (1)

40 68809 0000000
Form CASH
F8BMZYASUZ(2024-25)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			26,200,046.00	17,604,221.00	7,601,534.00	4,093,650.00	6,411,367.00	4,085,763.00	38,018,016.00	26,605,693.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		706,207.00	706,207.00	706,207.00	706,207.00	0.00	0.00	287,694.00	287,661.00
Property Taxes	8020-8079		0.00	0.00	5,012,709.00	7,807,390.00	6,015,251.00	37,326,558.00	3,140,674.00	3,107,880.00
Miscellaneous Funds	8080-8099		260,663.00	260,663.00	260,663.00	260,663.00	0.00	0.00	17,421.00	246,761.00
Federal Revenue	8100-8299		4,312.00	43,124.00	86,248.00	2,156,204.00	144,479.00	33,960.00	806,362.00	1,043.00
Other State Revenue	8300-8599		472,284.00	629,712.00	1,574,280.00	2,203,992.00	682,774.00	937,610.00	959,897.00	629,712.00
Other Local Revenue	8600-8799		11,583.00	463,304.00	579,130.00	2,432,346.00	160,343.00	486,469.00	403,378.00	753,948.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,455,049.00	2,103,010.00	8,219,237.00	15,566,802.00	7,002,847.00	38,784,597.00	5,615,426.00	5,027,005.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		559,959.00	5,039,629.00	5,039,629.00	5,039,629.00	5,052,835.00	180,443.00	9,759,648.00	4,947,716.00
Classified Salaries	2000-2999		1,238,114.00	1,485,737.00	2,228,605.00	2,476,228.00	2,122,696.00	2,102,388.00	2,048,244.00	2,025,043.00
Employee Benefits	3000-3999		706,629.00	2,791,183.00	2,897,177.00	3,250,491.00	3,250,491.00	1,026,546.00	4,487,091.00	2,627,381.00
Books and Supplies	4000-4999		220,912.00	1,104,561.00	368,187.00	220,912.00	360,988.00	147,275.00	179,082.00	262,582.00
Services	5000-5999		3,131,969.00	782,992.00	782,992.00	469,795.00	755,967.00	833,196.00	833,384.00	891,942.00
Capital Outlay	6000-6999				32,148.00					7,875.00
Other Outgo	7000-7499								482,791.00	
Interfund Transfers Out	7600-7629									

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
2024-25 Budget
Cashflow Worksheet - Budget Year (1)

40 68809 000000
Form CASH
F8BMZYASUZ(2024-25)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			5,857,583.00	11,204,102.00	11,348,738.00	11,457,055.00	11,542,977.00	4,289,848.00	17,790,240.00	10,762,539.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		0.00	525,876.00	70,996.00	692,688.00	2,262,298.00	134,508.00	(450,664.00)	2,497,971.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	525,876.00	70,996.00	692,688.00	2,262,298.00	134,508.00	(450,664.00)	2,497,971.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		4,193,291.00	1,427,471.00	(224,877.00)	955,241.00	47,772.00	697,004.00	(1,213,155.00)	35,033.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690				674,256.00	1,529,477.00				
SUBTOTAL		0.00	4,193,291.00	1,427,471.00	449,379.00	2,484,718.00	47,772.00	697,004.00	(1,213,155.00)	35,033.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(4,193,291.00)	(901,595.00)	(378,383.00)	(1,792,030.00)	2,214,526.00	(562,496.00)	762,491.00	2,462,938.00
E. NET INCREASE/DECREASE (B - C + D)			(8,595,825.00)	(10,002,687.00)	(3,507,884.00)	2,317,717.00	(2,325,604.00)	33,932,253.00	(11,412,323.00)	(3,272,596.00)
F. ENDING CASH (A + E)			17,604,221.00	7,601,534.00	4,093,650.00	6,411,367.00	4,085,763.00	38,018,016.00	26,605,693.00	23,333,097.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
2024-25 Budget
Cashflow Worksheet - Budget Year (1)

40 68809 0000000
Form CASH
F8BMZYASUZ(2024-25)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		23,333,097.00	17,108,114.00	39,688,652.00	30,182,034.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	663,259.00	287,694.00	259,828.00	97,080.00	0.00		4,708,044.00	4,708,044.00
Property Taxes	8020-8079	3,007,625.00	30,878,287.00	237,144.00	138,807.00			96,672,325.00	96,672,325.00
Miscellaneous Funds	8080-8099	174,213.00	220,269.00	136,899.00	5,886.00			1,844,101.00	1,844,101.00
Federal Revenue	8100-8299	571,550.00	15,412.00	6,121.00	443,593.00			4,312,408.00	4,312,408.00
Other State Revenue	8300-8599	879,266.00	1,225,617.00	314,856.00	5,232,799.19			15,742,799.19	15,742,799.19
Other Local Revenue	8600-8799	319,455.00	1,066,209.00	731,380.00	4,175,054.00			11,582,599.00	11,582,599.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		5,615,368.00	33,693,488.00	1,686,228.00	10,093,219.19	0.00	0.00	134,862,276.19	134,862,276.19
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,051,397.00	5,039,629.00	5,080,679.00	5,204,686.36	0.00		55,995,879.36	55,995,879.36
Classified Salaries	2000-2999	2,094,282.00	2,106,605.00	2,123,564.00	2,710,776.20			24,762,282.20	24,762,282.20
Employee Benefits	3000-3999	2,763,401.00	2,653,461.00	2,624,036.00	6,253,538.88			35,331,425.88	35,331,425.88
Books and Supplies	4000-4999	454,011.00	256,841.00	460,297.00	3,328,095.26			7,363,743.26	7,363,743.26
Services	5000-5999	617,663.00	1,050,915.00	881,608.00	4,627,422.96			15,659,845.96	15,659,845.96
Capital Outlay	6000-6999		5,499.00	22,662.00				68,184.00	68,184.00
Other Outgo	7000-7499				482,791.00			965,582.00	965,582.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
2024-25 Budget
Cashflow Worksheet - Budget Year (1)

40 68809 0000000
Form CASH
F8BMZYASUZ(2024-25)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		10,980,754.00	11,112,950.00	11,192,846.00	22,607,310.66	0.00	0.00	140,146,942.66	140,146,942.66
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	420,971.00						6,154,644.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		420,971.00	0.00	0.00	0.00	0.00	0.00	6,154,644.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	1,280,568.00						7,198,348.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							2,203,733.00	
SUBTOTAL		1,280,568.00	0.00	0.00	0.00	0.00	0.00	9,402,081.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(859,597.00)	0.00	0.00	0.00	0.00	0.00	(3,247,437.00)	
E. NET INCREASE/DECREASE (B - C + D)		(6,224,983.00)	22,580,538.00	(9,506,618.00)	(12,514,091.47)	0.00	0.00	(8,532,103.47)	(5,284,666.47)
F. ENDING CASH (A + E)		17,108,114.00	39,688,652.00	30,182,034.00	17,667,942.53				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								17,667,942.53	

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

40 68809 0000000
Form MYP
F8BMZYASUZ(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)
(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	99,642,615.00	3.54%	103,167,655.00	3.56%	106,839,342.00
2. Federal Revenues	8100-8299	200,350.00	0.00%	200,350.00	0.00%	200,350.00
3. Other State Revenues	8300-8599	3,315,064.00	0.11%	3,318,551.00	0.11%	3,322,073.00
4. Other Local Revenues	8600-8799	8,256,630.00	3.98%	8,584,863.00	0.41%	8,620,273.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(21,842,678.06)	-33.33%	(14,561,973.31)	58.33%	(23,055,669.82)
6. Total (Sum lines A1 thru A5c)		89,571,980.94	12.43%	100,709,445.69	-4.75%	95,926,368.18
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				43,499,030.90		44,157,732.90
b. Step & Column Adjustment				658,702.00		836,815.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	43,499,030.90	1.51%	44,157,732.90	1.90%	44,994,547.90
2. Classified Salaries						
a. Base Salaries				15,579,837.84		15,969,145.84
b. Step & Column Adjustment				389,308.00		399,041.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,579,837.84	2.50%	15,969,145.84	2.50%	16,368,186.84
3. Employee Benefits	3000-3999	22,239,242.67	6.07%	23,588,336.00	2.21%	24,109,944.00
4. Books and Supplies	4000-4999	3,548,644.00	0.89%	3,580,229.00	0.11%	3,584,159.00
5. Services and Other Operating Expenditures	5000-5999	9,704,908.00	0.56%	9,759,349.00	1.11%	9,867,475.00
6. Capital Outlay	6000-6999	62,771.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	458,727.00	0.00%	458,727.00	0.00%	458,727.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(236,514.00)	-11.11%	(210,244.00)	0.00%	(210,244.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		94,856,647.41	2.58%	97,303,275.74	1.92%	99,172,795.74
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(5,284,666.47)		3,406,169.95		(3,246,427.56)

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

40 68809 0000000
Form MYP
F8BMZYASUZ(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)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		15,346,748.25		10,062,081.78		13,468,251.73
2. Ending Fund Balance (Sum lines C and D1)		10,062,081.78		13,468,251.73		10,221,824.17
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	54,779.96				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,007,301.82		13,468,251.73		10,221,824.17
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,062,081.78		13,468,251.73		10,221,824.17
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,007,301.82		13,468,251.73		10,221,824.17
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					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		10,007,301.82		13,468,251.73		10,221,824.17
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.						
Property taxes were increased each year by 3.5%. All other revenue remained flat except for state funding subject to COLA. Step and Column were included but not COLA for the two out years. Negotiations to take place this spring for 2025-26 onward.						

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
General Fund
Multiyear Projections
Restricted

40 68809 0000000
Form MYP
F8BMZYASUZ(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)
(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	3,581,855.00	2.93%	3,686,803.00	3.08%	3,800,357.00
2. Federal Revenues	8100-8299	4,112,058.00	0.00%	4,112,058.00	0.00%	4,112,058.00
3. Other State Revenues	8300-8599	12,427,735.19	0.60%	12,502,483.00	0.65%	12,583,361.00
4. Other Local Revenues	8600-8799	3,325,969.00	2.14%	3,397,223.00	2.27%	3,474,320.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	21,842,678.06	-33.33%	14,561,973.31	58.33%	23,055,669.82
6. Total (Sum lines A1 thru A5c)		45,290,295.25	-15.52%	38,260,540.31	22.91%	47,025,765.82
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,496,848.46		12,691,999.46
b. Step & Column Adjustment				195,151.00		241,933.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,496,848.46	1.56%	12,691,999.46	1.91%	12,933,932.46
2. Classified Salaries						
a. Base Salaries				9,182,444.36		9,404,380.36
b. Step & Column Adjustment				221,936.00		232,092.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,182,444.36	2.42%	9,404,380.36	2.47%	9,636,472.36
3. Employee Benefits	3000-3999	13,092,183.21	4.17%	13,637,517.00	2.28%	13,948,942.00
4. Books and Supplies	4000-4999	3,815,099.26	-0.26%	3,805,294.00	0.00%	3,805,294.00
5. Services and Other Operating Expenditures	5000-5999	5,954,937.96	0.00%	5,955,181.00	0.04%	5,957,756.00
6. Capital Outlay	6000-6999	5,413.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	571,908.00	0.00%	571,908.00	0.00%	571,908.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	171,461.00	0.00%	171,461.00	0.00%	171,461.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		45,290,295.25	2.09%	46,237,740.82	1.70%	47,025,765.82
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		0.00		(7,977,200.51)		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)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,977,200.51		7,977,200.51		0.00
2. Ending Fund Balance (Sum lines C and D1)		7,977,200.51		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	7,977,201.46		0.00		0.00
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	(.95)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,977,200.51		0.00		0.00
E. AVAILABLE RESERVES						
1. General 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.						
Revenues were projected flat with the exception of a few funding sources where COLA applies. Step and Column were budgeted but no COLA was applied. Supplies and Services were budgeted flat or a slight increase for inflation. All restricted dollars are spent down in the second year for any multi-year grants known at this time.						

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

40 68809 0000000
Form MYP
F8BMZYASUZ(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)
(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	103,224,470.00	3.52%	106,854,458.00	3.54%	110,639,699.00
2. Federal Revenues	8100-8299	4,312,408.00	0.00%	4,312,408.00	0.00%	4,312,408.00
3. Other State Revenues	8300-8599	15,742,799.19	0.50%	15,821,034.00	0.53%	15,905,434.00
4. Other Local Revenues	8600-8799	11,582,599.00	3.45%	11,982,086.00	0.94%	12,094,593.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		134,862,276.19	3.05%	138,969,986.00	2.87%	142,952,134.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				55,995,879.36		56,849,732.36
b. Step & Column Adjustment				853,853.00		1,078,748.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	55,995,879.36	1.52%	56,849,732.36	1.90%	57,928,480.36
2. Classified Salaries						
a. Base Salaries				24,762,282.20		25,373,526.20
b. Step & Column Adjustment				611,244.00		631,133.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,762,282.20	2.47%	25,373,526.20	2.49%	26,004,659.20
3. Employee Benefits	3000-3999	35,331,425.88	5.36%	37,225,853.00	2.24%	38,058,886.00
4. Books and Supplies	4000-4999	7,363,743.26	0.30%	7,385,523.00	0.05%	7,389,453.00
5. Services and Other Operating Expenditures	5000-5999	15,659,845.96	0.35%	15,714,530.00	0.70%	15,825,231.00
6. Capital Outlay	6000-6999	68,184.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,030,635.00	0.00%	1,030,635.00	0.00%	1,030,635.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(65,053.00)	-40.38%	(38,783.00)	0.00%	(38,783.00)
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				0.00		0.00
11. Total (Sum lines B1 thru B10)		140,146,942.66	2.42%	143,541,016.56	1.85%	146,198,561.56
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(5,284,666.47)		(4,571,030.56)		(3,246,427.56)

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

40 68809 0000000
Form MYP
F8BMZYASUZ(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)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		23,323,948.76		18,039,282.29		13,468,251.73
2. Ending Fund Balance (Sum lines C and D1)		18,039,282.29		13,468,251.73		10,221,824.17
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	7,977,201.46		0.00		0.00
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	54,779.96		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,007,301.82		13,468,251.73		10,221,824.17
2. Unassigned/Unappropriated	9790	(.95)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		18,039,282.29		13,468,251.73		10,221,824.17
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,007,301.82		13,468,251.73		10,221,824.17
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.95)		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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		10,007,300.87		13,468,251.73		10,221,824.17
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.14%		9.38%		6.99%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

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)
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): <hr/>						
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. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		7,093.82		7,093.82		7,093.82
3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)						
		140,146,942.66		143,541,016.56		146,198,561.56
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)						
		140,146,942.66		143,541,016.56		146,198,561.56
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		4,204,408.28		4,306,230.50		4,385,956.85
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		4,204,408.28		4,306,230.50		4,385,956.85
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
2023-24 Estimated Actuals
GENERAL FUND

40 68809 0000000
Form CEA
F8BMZYASUZ(2024-25)

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	54,072,181.15	301	56,890.00	303	54,015,291.15	305	306,549.00		307	54,015,291.15	309
2000 - Classified Salaries	22,101,894.02	311	24,200.00	313	22,077,694.02	315	2,094,379.00		317	22,077,694.02	319
3000 - Employee Benefits	33,882,866.15	321	801,562.00	323	33,081,304.15	325	965,245.00		327	33,081,304.15	329
4000 - Books, Supplies Equip Replace. (6500)	10,290,967.80	331	279,353.54	333	10,011,614.26	335	2,490,865.00		337	10,011,614.26	339
5000 - Services . . . & 7300 - Indirect Costs	18,629,301.42	341	1,596,118.97	343	17,033,182.45	345	1,894,510.00		347	17,033,182.45	349
TOTAL					136,219,086.03	365			TOTAL	136,219,086.03	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	39,855,288.12	375
2. Salaries of Instructional Aides Per EC 41011.	2100	5,637,735.66	380
3. STRS.	3101 & 3102	10,909,034.98	382
4. PERS.	3201 & 3202	1,592,186.95	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,038,014.06	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	5,156,666.97	385
7. Unemployment Insurance.	3501 & 3502	27,960.27	390
8. Workers' Compensation Insurance.	3601 & 3602	947,216.53	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		65,164,103.54	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		12,862.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		0.00	396
14. TOTAL SALARIES AND BENEFITS.		65,151,241.54	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		47.83%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	47.83%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	7.17%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	136,219,086.03
5. Deficiency Amount (Part III, Line 3 times Line 4)	9,766,908.47
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	

San Luis Coastal Unified
San Luis Obispo County

**Budget, July 1
2024-25 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation**

40 68809 000000
Form CEB
F8BMZYASUZ(2024-25)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	55,995,879.36	301	30,809.00	303	55,965,070.36	305	323,421.00		307	55,965,070.36	309
2000 - Classified Salaries	24,762,282.20	311	24,250.00	313	24,738,032.20	315	2,289,930.54		317	24,738,032.20	319
3000 - Employee Benefits	35,331,425.88	321	833,659.00	323	34,497,766.88	325	1,252,650.05		327	34,497,766.88	329
4000 - Books, Supplies Equip Replace. (6500)	7,363,743.26	331	0.00	333	7,363,743.26	335	1,892,116.00		337	7,363,743.26	339
5000 - Services . . & 7300 - Indirect Costs	15,594,792.96	341	181,093.00	343	15,413,699.96	345	1,421,142.00		347	15,413,699.96	349
TOTAL					137,978,312.66	365	TOTAL		137,978,312.66	369	

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	0.00

San Luis Coastal Unified
San Luis Obispo County

Budget, July 1
2024-25 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

40 68809 000000
Form CEB
F8BMZYASUZ(2024-25)

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	69,236,046.80	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	2,121.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.	0.00	396
14. TOTAL SALARIES AND BENEFITS.	69,233,925.80	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	50.18%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')	0	

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	50.18%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	4.82%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	137,978,312.66
5. Deficiency Amount (Part III, Line 3 times Line 4)	6,650,554.67

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

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

STANDARD: Projected funded 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	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	7,093.82	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	6,748	6,784		
Charter School	0			
Total ADA	6,748	6,784	N/A	Met
Second Prior Year (2022-23)				
District Regular	7,030	6,942		
Charter School	0			
Total ADA	7,030	6,942	1.2%	Not Met
First Prior Year (2023-24)				
District Regular	6,949	7,091		
Charter School	0	0		
Total ADA	6,949	7,091	N/A	Met
Budget Year (2024-25)				
District Regular	7,094			
Charter School	0			
Total ADA	7,094			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded 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 - Funded 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)

Attendance rates struggled after returning to in-person instruction from COVID. Each year attendance rates increase and the district continues to do outreach to families for student attendance.

2. **CRITERION: Enrollment**

STANDARD: Projected enrollment 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	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CALPADS Actual		
Third Prior Year (2021-22)				
District Regular	7,665	7,537		
Charter School				
Total Enrollment	7,665	7,537	1.7%	Not Met
Second Prior Year (2022-23)				
District Regular	7,361	7,717		
Charter School				
Total Enrollment	7,361	7,717	N/A	Met
First Prior Year (2023-24)				
District Regular	7,555	7,331		
Charter School				
Total Enrollment	7,555	7,331	3.0%	Not Met
Budget Year (2024-25)				
District Regular	7,331			
Charter School				
Total Enrollment	7,331			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

SLCUSD experienced a decline in enrollment post-COVID. Enrollment seem to increase the following year before leveling out for the next two years.

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Enrollment was projected higher than what was reported to Calpads in Oct. The prior year saw an increase but the district has leveled. Continuous monitoring of enrollment and class sizes happens each spring and appropriate adjustments are made as school begins.

3. **CRITERION: ADA to Enrollment**

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	6,784	7,537	
Charter School		0	
Total ADA/Enrollment	6,784	7,537	90.0%
Second Prior Year (2022-23)			
District Regular	6,942	7,717	
Charter School	0		
Total ADA/Enrollment	6,942	7,717	90.0%
First Prior Year (2023-24)			
District Regular	7,091	7,331	
Charter School			
Total ADA/Enrollment	7,091	7,331	96.7%
		Historical Average Ratio:	92.2%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		92.7%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	7,094	7,331		
Charter School	0			
Total ADA/Enrollment	7,094	7,331	96.8%	Not Met
1st Subsequent Year (2025-26)				
District Regular	7,096	7,331		
Charter School				
Total ADA/Enrollment	7,096	7,331	96.8%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	7,096	7,331		
Charter School				
Total ADA/Enrollment	7,096	7,331	96.8%	Not Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

There has been a district wide push to increase ADA. District belief is students do better and belong in school. Each site for the 23-24 school year saw a large increase in attendance. The district hopes to continue this positive trend upwards.

4. 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 district's cost-of-living adjustment (COLA), plus or minus one percent.

For basic aid districts, 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.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	7,096.45	7,098.87	7,098.00	7,098.00
b. Prior Year ADA (Funded)		7,096.45	7,098.87	7,098.00
c. Difference (Step 1a minus Step 1b)		2.42	(.87)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		.03%	(.01%)	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		.03%	(.01%)	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District 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)	93,910,701.00	96,672,325.00	100,055,856.00	103,557,811.00
Percent Change from Previous Year		2.94%	3.50%	3.50%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		1.94% to 3.94%	2.50% to 4.50%	2.50% to 4.50%

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns 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)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	98,651,567.00	101,380,369.00	104,901,846.00	108,553,058.00
District's Projected Change in LCFF Revenue:		2.77%	3.47%	3.48%
Basic Aid Standard		1.94% to 3.94%	2.50% to 4.50%	2.50% to 4.50%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Property taxes were projected with a 3.5% increase. When numbers are updated by the County Treasurers' office in Nov, revenue will be adjusted.

5. **CRITERION: Salaries and Benefits**

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2021-22)	67,325,647.92	
Second Prior Year (2022-23)	71,475,714.16	87,617,948.51	81.6%
First Prior Year (2023-24)	71,405,077.92	86,550,550.81	82.5%
	Historical Average Ratio:		81.9%

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	78.9% to 84.9%	78.9% to 84.9%	78.9% to 84.9%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data 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	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2024-25)	81,318,111.41		
1st Subsequent Year (2025-26)	83,715,214.74	97,303,275.74	86.0%	Not Met
2nd Subsequent Year (2026-27)	85,472,678.74	99,172,795.74	86.2%	Not Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted 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)

When developing the budget, carry over and local grants, and donations are not budgeted. This lower the supply and services budget which makes salaries are larger portion of the unrestricted expenditures. In addition, a 6% increase in total was given to staff over the original 3%, this increased the overall staffing cost compared to the other budget line items.

6. **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 percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

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

6A. Calculating the District'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. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	.03%	(.01%)	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.97% to 10.03%	-10.01% to 9.99%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.97% to 5.03%	-5.01% to 4.99%	-5.00% to 5.00%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, 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 district'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)	6,093,858.93		
Budget Year (2024-25)	4,312,408.00	(29.23%)	Yes
1st Subsequent Year (2025-26)	4,312,408.00	0.00%	No
2nd Subsequent Year (2026-27)	4,312,408.00	0.00%	No

Explanation:
(required if Yes)

ESSER funds are exhausted and no deferred revenue was budgeted.

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

First Prior Year (2023-24)	14,691,446.85		
Budget Year (2024-25)	15,742,799.19	7.16%	Yes
1st Subsequent Year (2025-26)	15,821,034.00	.50%	No
2nd Subsequent Year (2026-27)	15,905,434.00	.53%	No

Explanation:
(required if Yes)

There was an increase in special education, the STRS on-behalf had a higher budget than in the prior year.

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

First Prior Year (2023-24)	13,843,146.00		
Budget Year (2024-25)	11,582,599.00	(16.33%)	Yes
1st Subsequent Year (2025-26)	11,982,086.00	3.45%	No
2nd Subsequent Year (2026-27)	12,094,593.00	.94%	No

Explanation:
(required if Yes)

Donations and local grants are not budgeted until realized .

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

First Prior Year (2023-24)	10,235,896.80		
Budget Year (2024-25)	7,363,743.26	(28.06%)	Yes
1st Subsequent Year (2025-26)	7,385,523.00	.30%	No
2nd Subsequent Year (2026-27)	7,389,453.00	.05%	No

Explanation:
(required if Yes)

Carry over and deferred revenue are not part of budget development. Supplies could increase when carry over is recognized this fall. Also as one-time and multi-year funding expire some supply budgets will decrease.

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

First Prior Year (2023-24)	18,755,491.42		
Budget Year (2024-25)	15,659,845.96	(16.51%)	Yes
1st Subsequent Year (2025-26)	15,714,530.00	.35%	No
2nd Subsequent Year (2026-27)	15,825,231.00	.70%	No

Explanation:
(required if Yes)

No carry over was recognized in the budget. As carry over is posted in the fall and any new grants are recognized the services and other operating budget could increase.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, 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 (Criterion 6B)

First Prior Year (2023-24)	34,628,451.78		
Budget Year (2024-25)	31,637,806.19	(8.64%)	Met
1st Subsequent Year (2025-26)	32,115,528.00	1.51%	Met
2nd Subsequent Year (2026-27)	32,312,435.00	.61%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2023-24)	28,991,388.22		
Budget Year (2024-25)	23,023,589.22	(20.58%)	Not Met
1st Subsequent Year (2025-26)	23,100,053.00	.33%	Met
2nd Subsequent Year (2026-27)	23,214,684.00	.50%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

Explanation:
Other State Revenue
(linked from 6B
if NOT met)

Explanation:
Other Local Revenue
(linked from 6B
if NOT met)

1b. STANDARD NOT MET - Projected total operating expenditures 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 expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

San Luis Coastal Unified
San Luis Obispo County

2024-25 Budget, July 1
General Fund
School District Criteria and Standards Review

40 68809 000000
Form 01CS
F8BMZYASUZ(2024-25)

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

Carry over and deferred revenue are not part of budget development. Supplies could increase when carry over is recognized this fall. Also as one-time and multi-year funding expire some supply budgets will decrease.

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

No carry over was recognized in the budget. As carry over is posted in the fall and any new grants are recognized the services and other operating budget could increase.

7. **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 district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District'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 district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

- 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	135,172,446.66			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required	Budgeted Contribution ¹	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	135,172,446.66	4,055,173.40	3,711,337.37	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:

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

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

As the purchase orders are encumbered the budget is expended the 3% contribution will increase.

8. **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 district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District'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. District'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)	12,043,676.00	11,993,106.72	15,320,938.13
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(.95)
e. Available Reserves (Lines 1a through 1d)	12,043,676.00	11,993,106.72	15,320,937.18
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	120,436,758.30	134,606,644.52	140,826,434.54
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	120,436,758.30	134,606,644.52	140,826,434.54
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	10.0%	8.9%	10.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.3%	3.0%	3.6%

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General 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 General Fund.

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

8B. Calculating the District'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)	(3,215,948.97)	82,544,579.55	3.9%	Not Met
Second Prior Year (2022-23)	(5,980,397.95)	89,992,267.11	6.6%	Not Met
First Prior Year (2023-24)	3,308,674.19	86,550,550.81	N/A	Met
Budget Year (2024-25) (Information only)	(5,284,666.47)	94,856,647.41		

8C. Comparison of District Deficit Spending to the Standard

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

San Luis Coastal Unified
San Luis Obispo County

2024-25 Budget, July 1
General Fund
School District Criteria and Standards Review

40 68809 000000
Form 01CS
F8BMZYASUZ(2024-25)

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

In the prior years the district had done a transfer into fund 40 for \$2,000,000. This created a larger deficit than normal.

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

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 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.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A-1. Calculating the District's Unrestricted General 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 General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2021-22)	17,643,485.00	21,222,378.97	N/A		Met
Second Prior Year (2022-23)	20,356,723.00	18,018,472.01	11.5%		Not Met
First Prior Year (2023-24)	14,590,378.00	12,038,074.06	17.5%		Not Met
Budget Year (2024-25) (Information only)	15,346,748.25				

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

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

Explanation:
(required if NOT met)

In 22-23 the district received one-time funding which has been spent down over the last two years. The unrestricted fund balance will increase as salaries are moved to spend down the one-time restricted funding.

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

9B-1: Determining if the District's Ending Cash Balance is Positive

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2024-25)	17,667,942.53		Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or \$87,000 (greater of)	0 to 300
4% or \$87,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General 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 General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district 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.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	7,094	7,094	7,094
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts 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. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

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)
Special Education Pass-through Funds	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 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)	140,146,942.66	143,541,016.56	146,198,561.56
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	140,146,942.66	143,541,016.56	146,198,561.56
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,204,408.28	4,306,230.50	4,385,956.85
6. Reserve Standard - by Amount			

(\$87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	4,204,408.28	4,306,230.50	4,385,956.85

10C. Calculating the District'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 Line 4):

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	10,007,301.82	13,468,251.73	10,221,824.17
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(.95)	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)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	10,007,300.87	13,468,251.73	10,221,824.17
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.14%	9.38%	6.99%
District's Reserve Standard (Section 10B, Line 7):	4,204,408.28	4,306,230.50	4,385,956.85
Status:	Met	Met	Met

10D. Comparison of District 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 district 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 district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

Yes

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:

The district is spending down the Emergency Learning Recovery Block grant and Arts, Music and Instruction materials block grant. This funds were used to keep class sizes small. The district is review class sizes currently and looking at using combos where appropriate.

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district 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 general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the 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 general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the 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 general fund operational budget.

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

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General 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 General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(20,199,796.00)			
Budget Year (2024-25)	(21,842,678.06)	1,642,882.06	8.1%	Met
1st Subsequent Year (2025-26)	(21,916,905.00)	74,226.94	.3%	Met
2nd Subsequent Year (2026-27)	(20,933,685.00)	(983,220.00)	(4.5%)	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

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)

San Luis Coastal Unified
San Luis Obispo County

2024-25 Budget, July 1
General Fund
School District Criteria and Standards Review

40 68809 000000
Form 01CS
F8BMZYASUZ(2024-25)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments 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 District'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.

- Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

Yes

- 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 item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	25	Fund 21	Measure C Bond, building improvements	
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	On-going	General fund	Classified vacation	983,549

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

General Obligation Bonds	25 years	Fund 51		247,660,786
TOTAL:				248,644,335

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	9,010,996	9,320,971	9,636,746	9,952,521
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
General Obligation Bonds				
Total Annual Payments:	9,010,996	9,320,971	9,636,746	9,952,521
Has total annual payment increased over prior year (2023-24)?		Yes	Yes	Yes

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

The district has school bonds where are accounted for in Fund 21 and Fund 51.

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 District'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 district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2 For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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

District employees who work ten year and retire from the district are eligible until age 65 for OPEB

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

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

	Self-Insurance Fund	Governmental Fund
	0	10,117,315

4 OPEB Liabilities

a. Total OPEB liability	15,997,637.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	15,997,637.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2023

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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)	810,909.00	789,610.00	789,610.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			

S7B. Identification of the District'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 district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

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

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

S8A. Cost Analysis of District'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	433.27	407.95	407.95	407.95

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

--

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2026

5. 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")

--	--	--

--	--	--

--	--	--

--	--	--

San Luis Coastal Unified
San Luis Obispo County

2024-25 Budget, July 1
General Fund
School District Criteria and Standards
Review

40 68809 000000
Form 01CS
F8BMZYASUZ(2024-25)

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Certificated (Non-management) Prior Year Settlements

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

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)

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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 District'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	356.43	413.56	413.56	413.56

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

Jun 07, 2022

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

Jun 07, 2022

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

Yes

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2026

5. 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:

San Luis Coastal Unified
San Luis Obispo County

2024-25 Budget, July 1
General Fund
School District Criteria and Standards Review

40 68809 000000
Form 01CS
F8BMZYASUZ(2024-25)

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Classified (Non-management) Prior Year Settlements

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

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)

Classified (Non-management) Step and Column Adjustments

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

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

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?

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 District'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	55	52.8	52.8	52.8

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

Budget Year (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)?

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

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

San Luis Coastal Unified
San Luis Obispo County

2024-25 Budget, July 1
General Fund
School District Criteria and Standards Review

40 68809 000000
Form 01CS
F8BMZYASUZ(2024-25)

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district'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 school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes
Jun 04, 2024

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

S10. LCAP Expenditures

Confirm that the school district'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 school district'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 A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district 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 district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	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 School District Budget Criteria and Standards Review