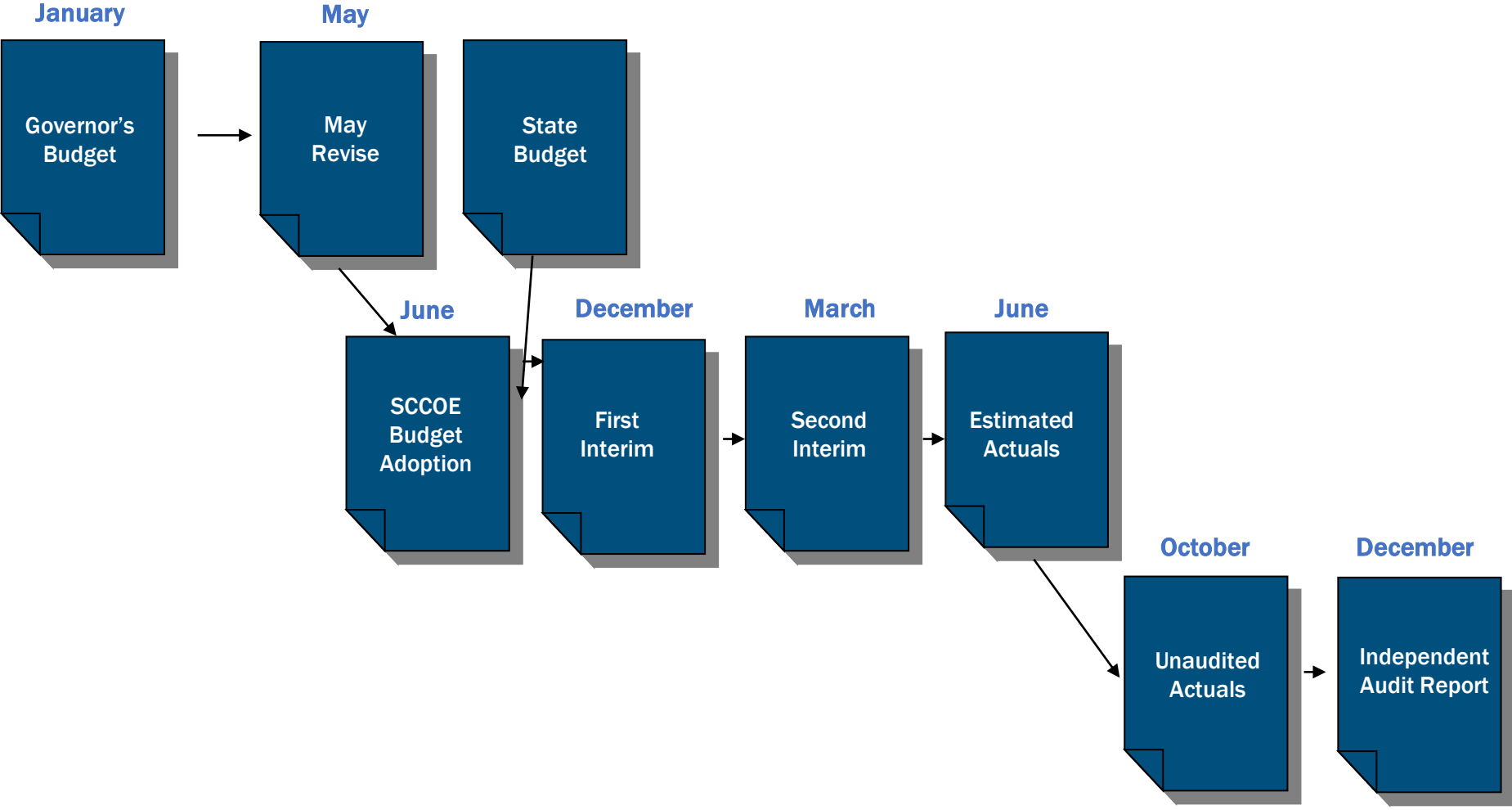


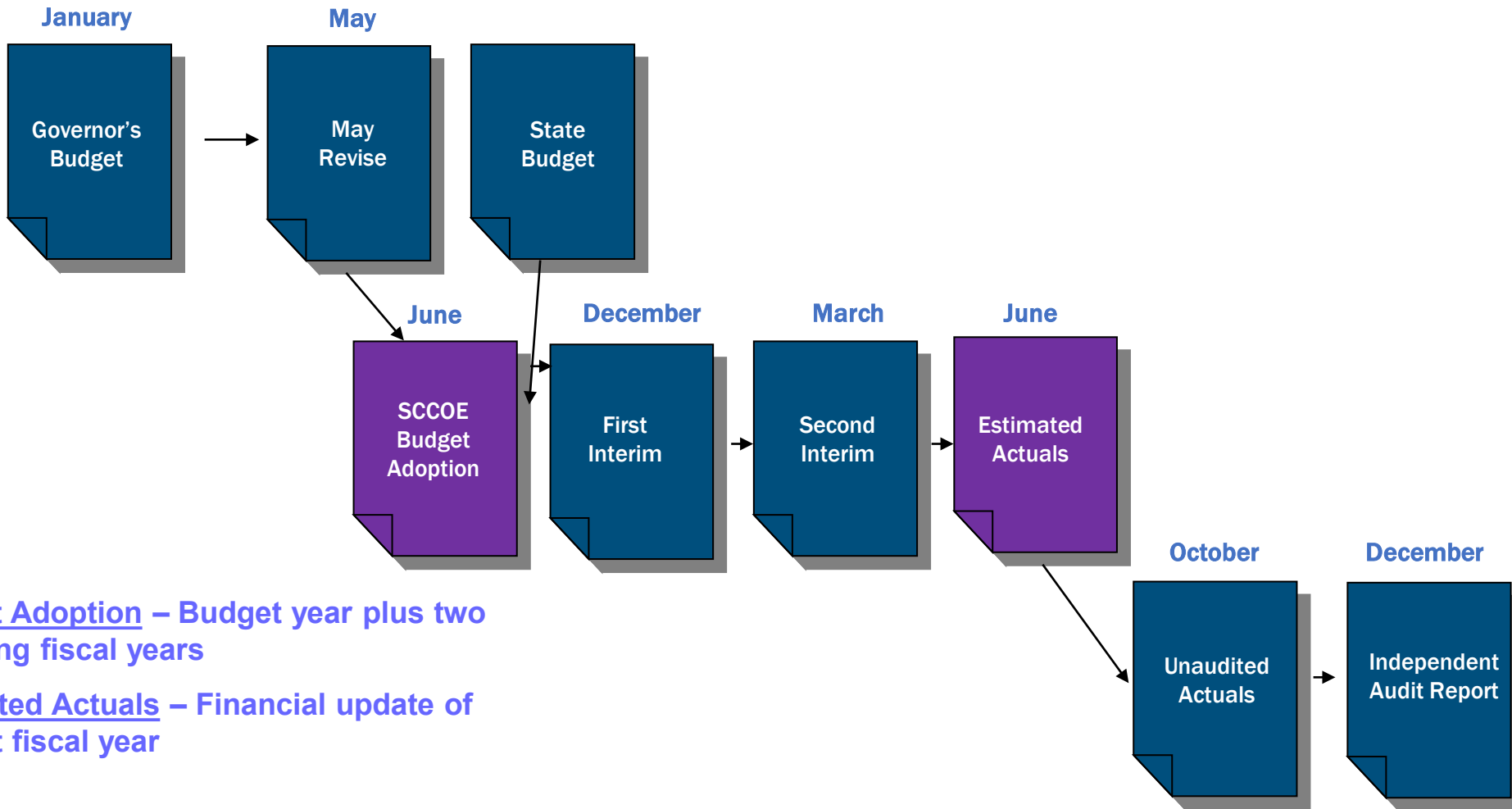
2023-24
County School Services Fund Budget
Public Hearing

June 14, 2023

BUDGETING AND FINANCIAL REPORTING A TWO-YEAR PROCESS



BUDGETING AND FINANCIAL REPORTING A TWO-YEAR PROCESS



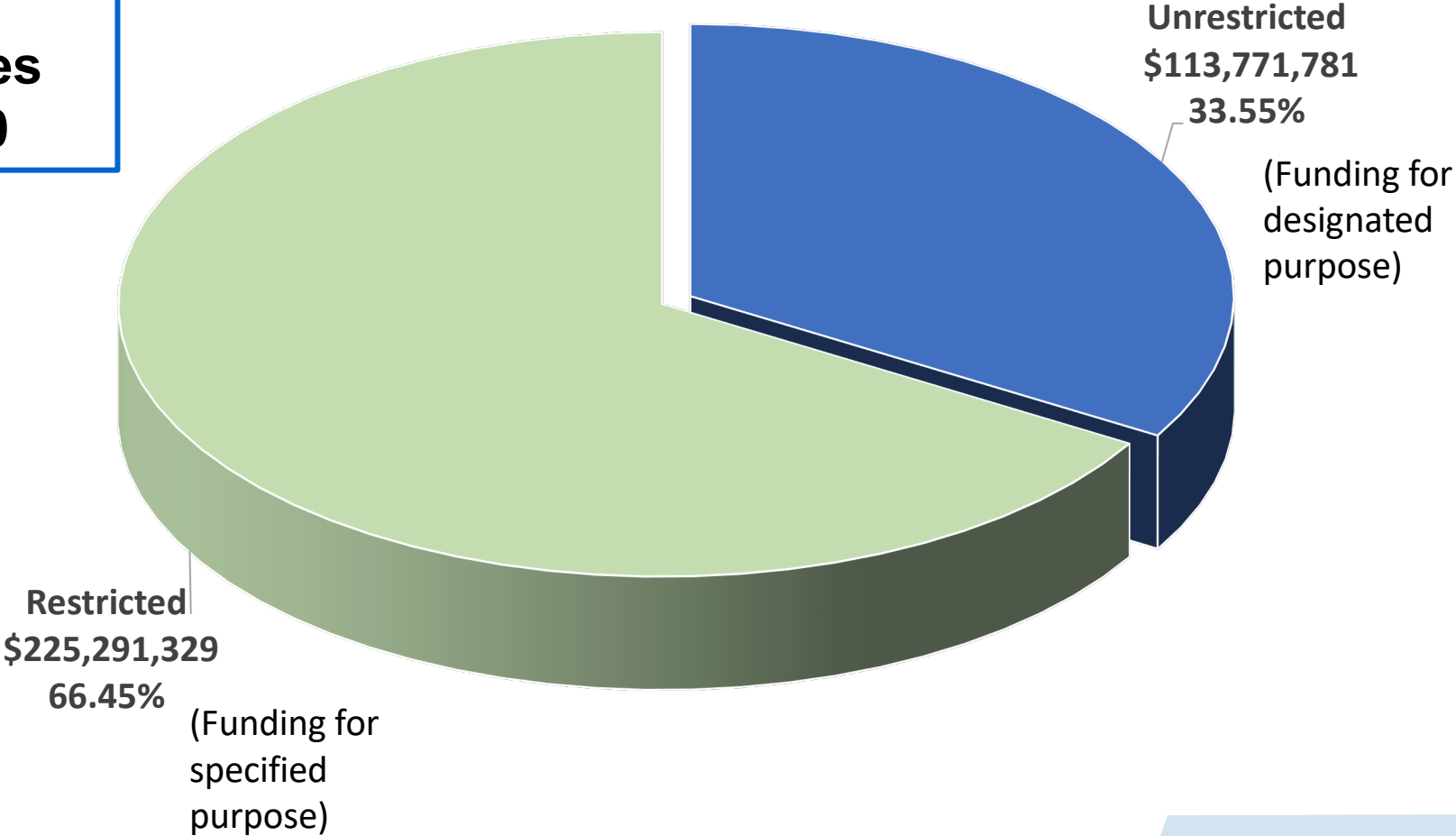
- Budget Adoption – Budget year plus two following fiscal years
- Estimated Actuals – Financial update of current fiscal year

Santa Clara County Office of Education 2023-24 County School Service Fund Budget



2023-24 County School Service Fund Sources of Revenues

**2023-24
Total Revenues
\$339,063,110**



2023-24 County School Service Fund Projected Revenue Budget

The following table provides Santa Clara County Office of Education's 2023-24 projected County School Service Fund revenues projected at \$339.06 million.

Revenue Category	23-24 Budget Unrestricted	23-24 Budget Restricted	23-24 Budget Total	% of Total
LCFF - State Aid	14,984,631		14,984,631	4.42%
LCFF Resources	84,824,035	93,258,747	178,082,782	52.52%
Federal Revenue		70,524,488	70,524,488	20.80%
Other State Revenue	430,706	18,402,339	18,833,045	5.55%
Other Local Revenue	13,348,128	43,033,126	56,381,254	16.63%
Lottery	184,281	72,629	256,910	0.08%
Total Revenues	\$ 113,771,781	\$ 225,291,329	\$ 339,063,110	100.00%

2023-24 County School Service Fund Sources of Revenues - Unrestricted

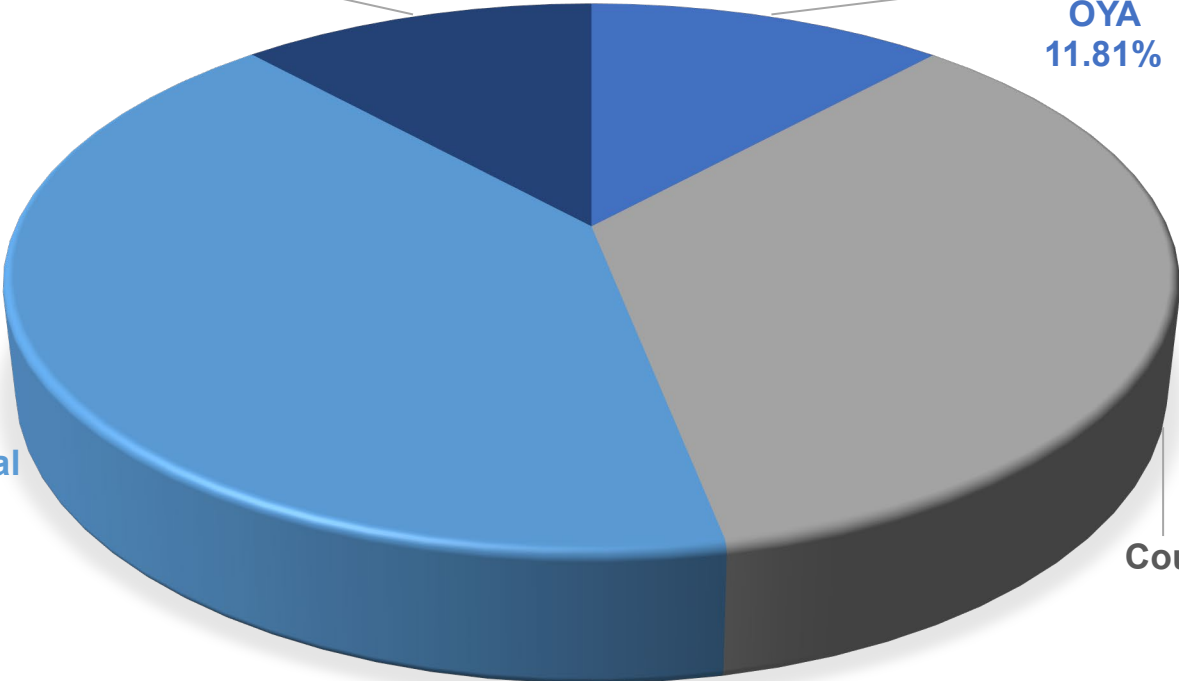
Funding is for the following designated purposes:

Other Programs
11.73%

Alternative Education and OYA
11.81%

Return of Local Property Tax
41.35%

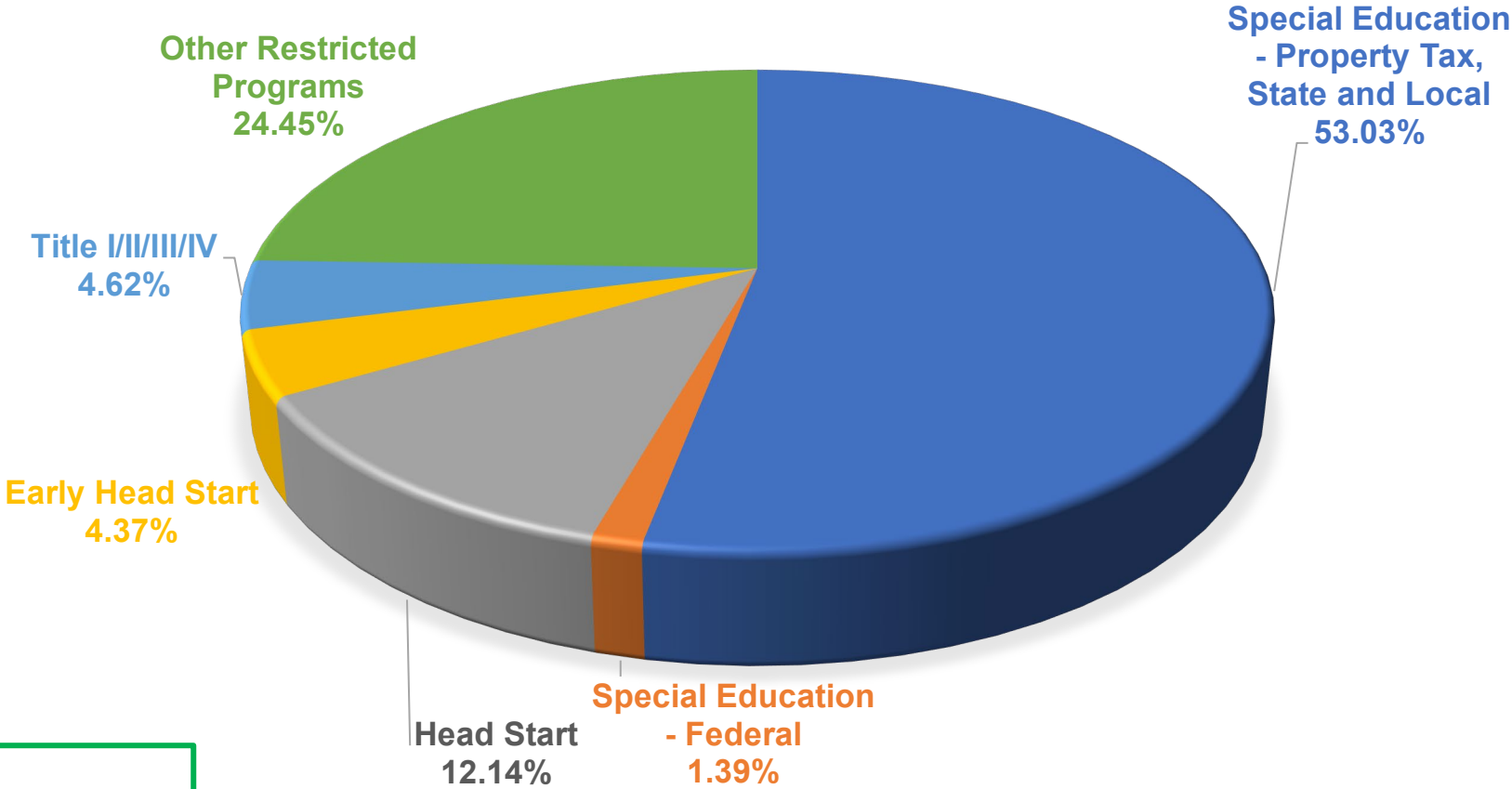
County Mandated Operations
35.11%



**2023-24
Total Revenues
\$113,771,781**

2023-24 County School Service Fund Restricted Revenue Budget

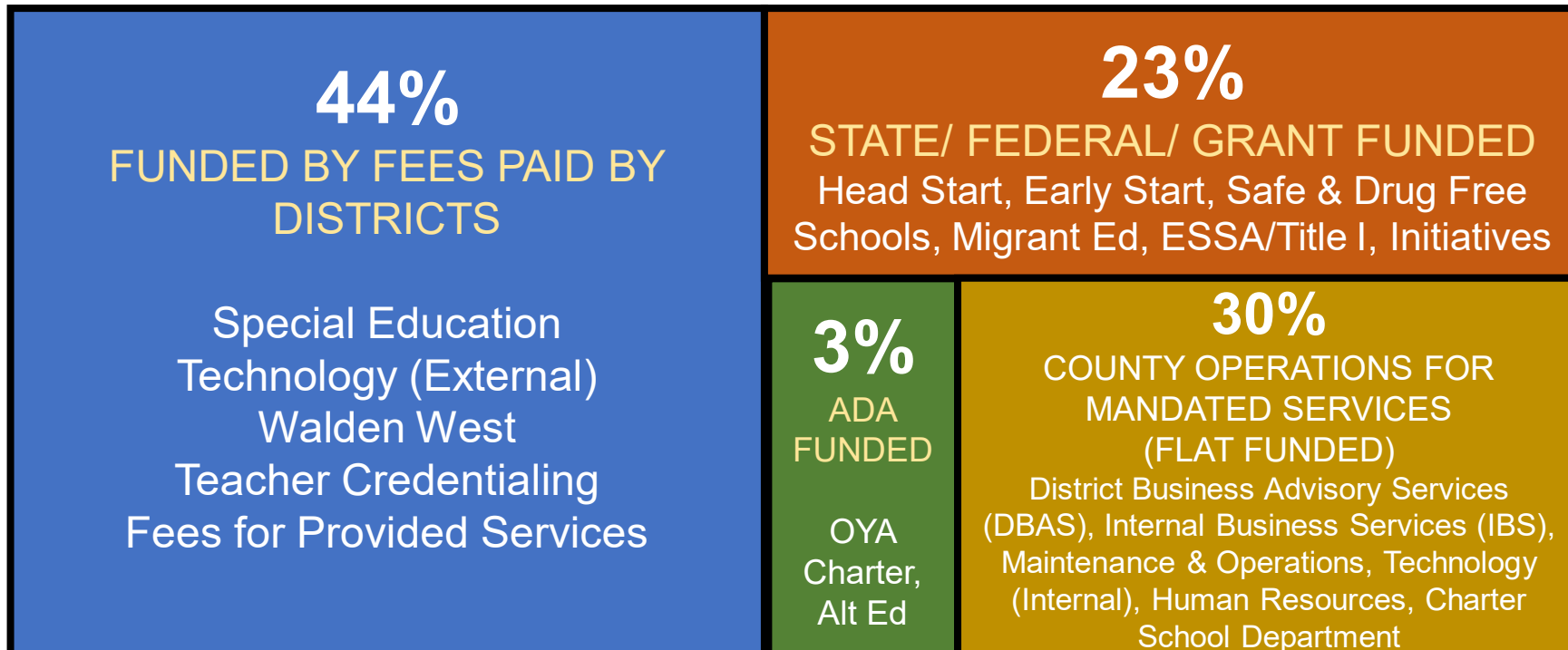
Funding is for the following specified purposes:



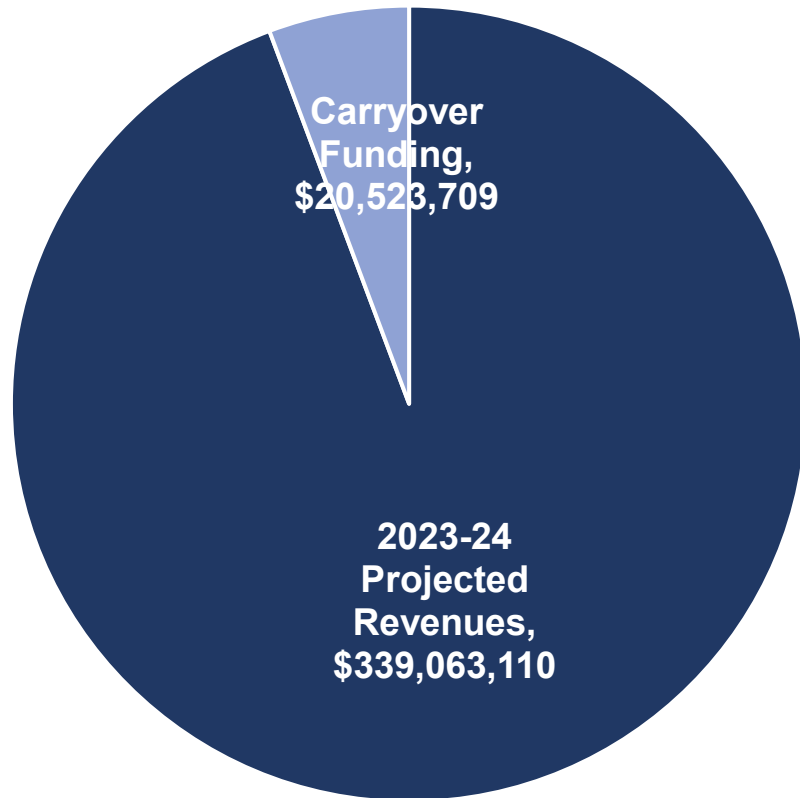
**2023-24
Restricted Revenues
\$225,291,329**

Funding Sources by Program

TOTAL SCCOE REVENUE - \$339.06 Million
(FY2023-24 County School Service Fund)



2023-24 County School Service Fund 2023-24 Projected Revenues and Carryover Funding



Summary of Funding

\$339.1M

2023-24 Projected Revenues

\$20.5M

Carryover Funding

\$359.6M

Total Funding Budgeted

2023-24 County School Service Fund Multiyear Projection – Carryover Funds

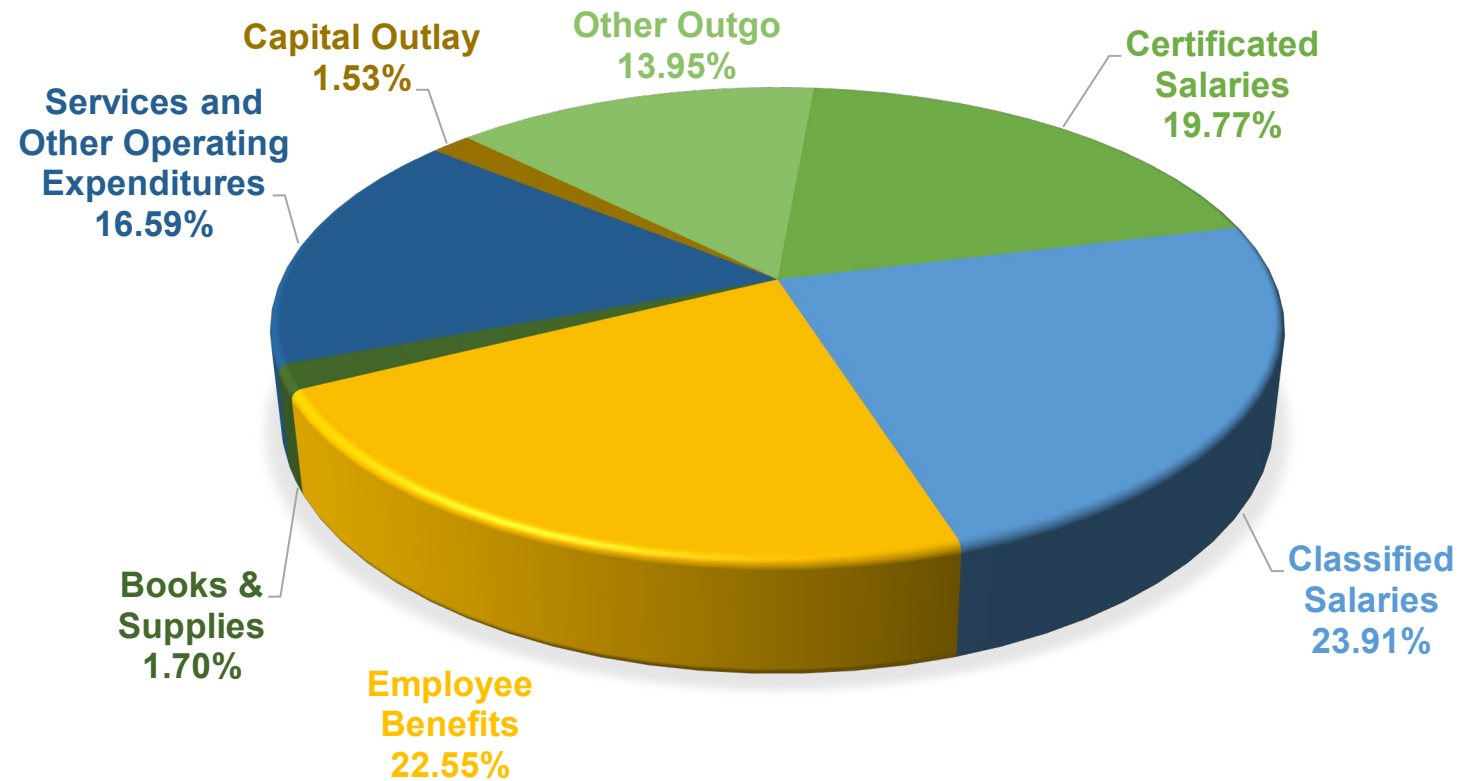
Fund	2023-24
Facilities Fund	\$2.93M
Technology and Data Services	\$1.88M
Multi-year grant funds	\$9.83M
General Funds	\$5.87M

2023-24 County School Service Fund Expenditures



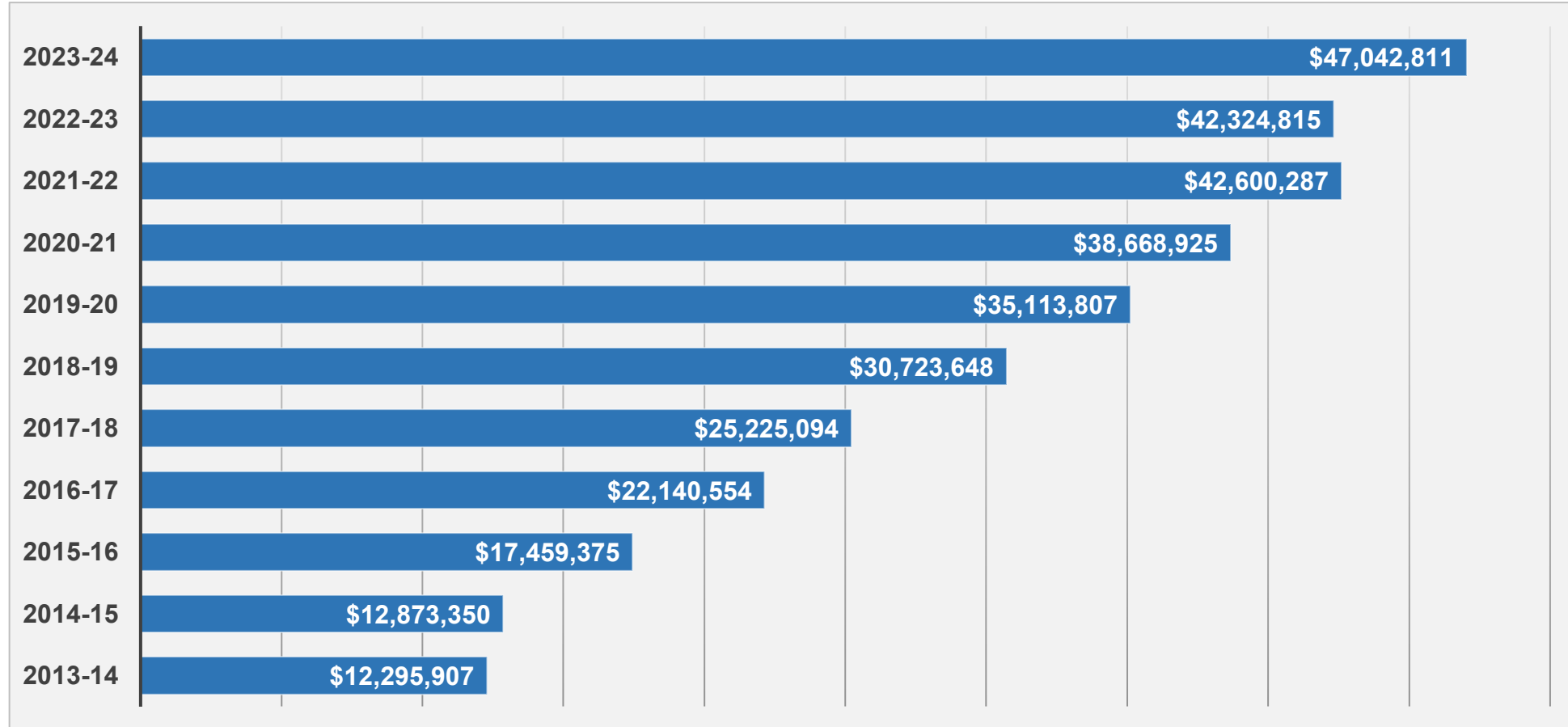
2023-24 County School Service Fund Projected Expenditure Budget

**2023-24
Total Projected
Expenditures
\$359,586,819**



- Included in the total expenditures is \$47.04M Return of Local Property Tax
- Total salaries and benefits as a percentage of total expenditures of \$312.54M (excluding \$47.04M Return of Local Property Tax) is 76.20%

2023-24 County School Service Fund Return of Local Property Taxes



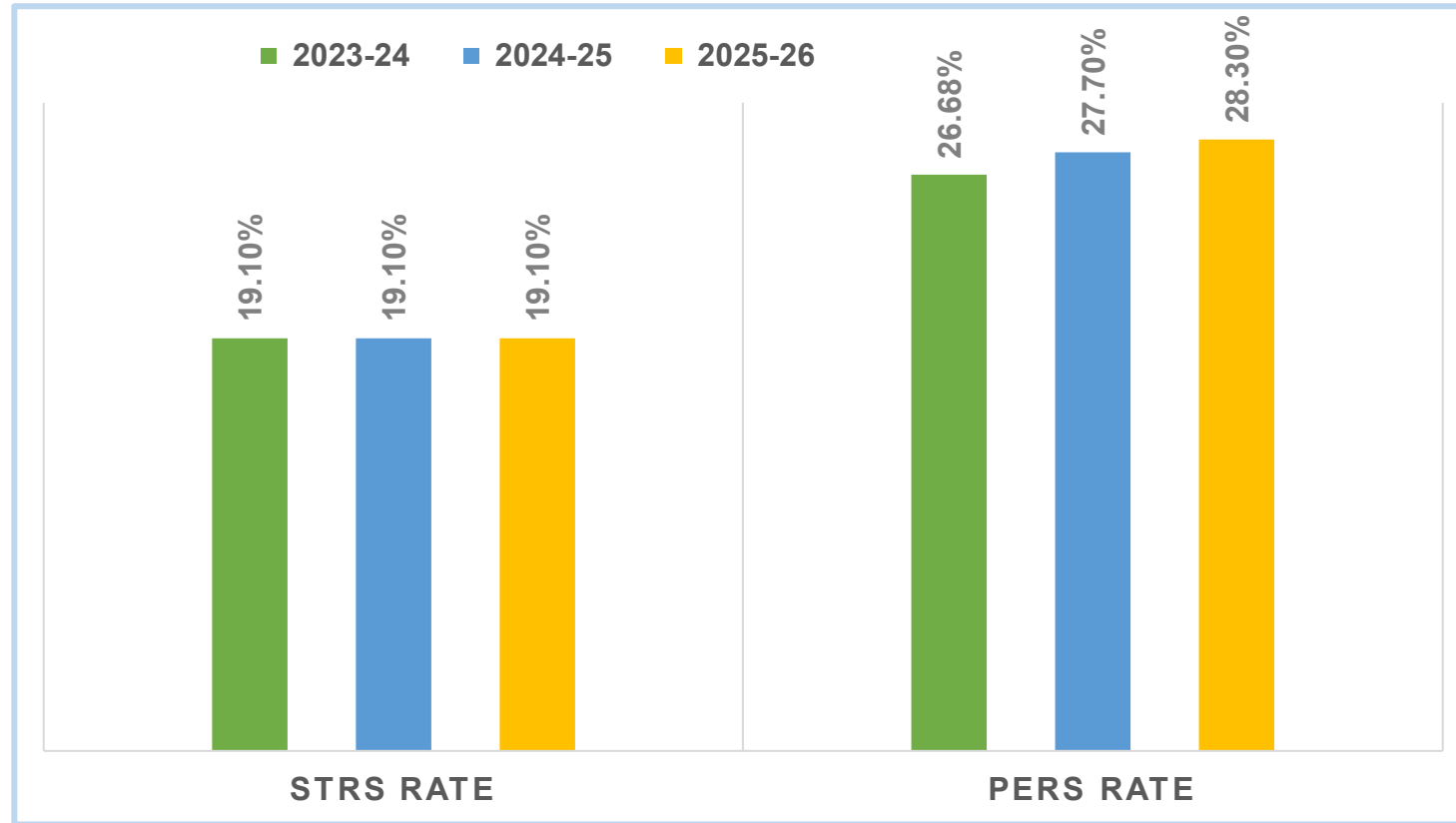
- Pursuant to Education Code section 2575(e) and 2578, FY2023-24 total Return of Local Property Taxes is \$47.04M
- Total Return of Local Property Taxes remitted to the State Controller to date is \$237.10M

2023-24 County School Service Fund Multiyear Projections



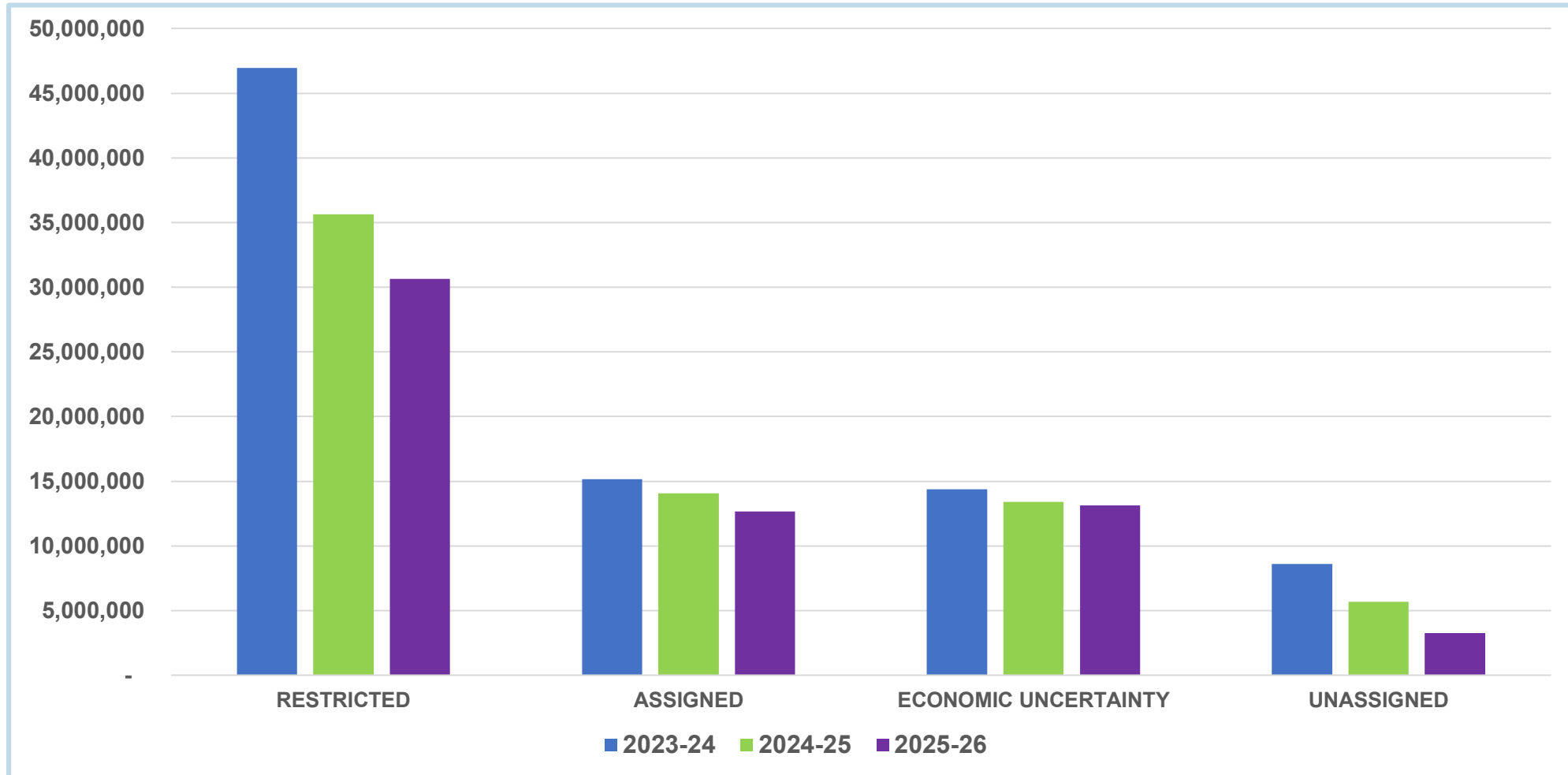
2023-24 Budget and Multiyear Projection Expenditure Assumptions

Estimated STRS
and PERS rate for
2023-24 through
2025-26



- Employee paid STRS/PERS contributions
- STRS rates is at 19.10% for FY 2023-24, FY 2024-25 and FY 2025-26
- PERS rates are estimated to increase from FY 2023-24 until FY 2025-26

2023-24 County School Service Fund Multiyear Projection Estimates



Summary

Good News:

- Maintaining Positive Certification: Able to meet obligations for the current and next two fiscal years.
- Sustained efforts to increase revenue opportunities and expand partnerships and grant funding.
- Conservative and continue to be fiscally prudent to ensure fiscal stability.

Challenges:

- Declining student enrollment in school districts and SCCOE programs.
- Economic uncertainties in the current and next two fiscal years.



Santa Clara County
Office of Education

1290 Ridder Park Drive, San Jose, CA 95131-2304
Mary Ann Dewan, Ph.D., County Superintendent of Schools

**2023-24
PROPOSED
BUDGET**

Presented on
June 14, 2023

BUSINESS, FACILITIES, AND OPERATIONS DIVISION
INTERNAL BUSINESS SERVICES
BUDGET OFFICE
(408) 453-6623 MC 245



Santa Clara County Office of Education

Mary Ann Dewan, Ph.D.
County Superintendent of Schools

COUNTY SUPERINTENDENT'S BUDGET MESSAGE

Throughout this past year, the SCCOE's organizational values, core principles, strength, resilience, and diligence were exemplified. We remained steadfast in our efforts to provide students with safe, inclusive and equitable learning environments in all of our county programs.

Through partnership, advocacy, and the hard work and expertise of staff, we have been awarded grants and contracts for key initiatives such as: Emergency Assistance to Non-Public Schools (EANS) to address learning loss resulting from the COVID-19 pandemic, Community Schools Partnership Program Implementation Grant, Early Education Teacher Development Grant, Learning Recovery Emergency Block Grant, K-12 Strong Workforce Program, California Classified School Employees Teacher Credentialing Program (CSETCP), and other important initiatives that align with County Superintendent and SCCBOE priorities and our core principles of equity, diversity, inclusion and partnership. Our commitment to expanding partnerships and identifying new grant opportunities resulted in approximately \$48.8 million in new restricted funding in 2022-2023.

To address behavioral health challenges, key funding awards included Santa Clara Family Health Plan (SCFHP), Student Behavioral Health Incentive Program (SBHIP), and School Based Mental Health Services to facilitate needs assessments and implementation of targeted intervention, increase access to preventive behavioral health services and increase the number of mental health service providers for school based mental health services to students.

The 2023-24 Governor's May Revision reflects a balanced approach to address declines in Proposition 98 funding while maintaining the multi-year implementation of the California for All Kids plan. This whole child framework is designed to close opportunity gaps by accelerating learning and investing in the educator workforce, providing universal access to early learning, before and after school care, comprehensive nutrition services, and increasing the number of community schools in high-needs communities.

The May Revision included a proposed \$80 million in ongoing Proposition 98 General Fund to support students in juvenile court and other alternative school settings; additional resources to support unique staffing and programming needs and address the volatility of existing resources. As currently proposed, the SCCOE could receive less funding. Our agency is "flat funded" and has remained at the same funding levels that were imposed in 2013 when the Local Control Funding Formula (LCFF) was fully implemented for county offices of education (COEs). If the LCFF funding augmentation for juvenile court schools is approved without the addition of language to maintain the floor entitlement, the SCCOE will receive less funding.

Governor Newsom's proposed investments and support for county offices of education and the vital role we play in public education is deeply appreciated. We are mindful however, that it will take time for the SCCOE's LCFF funding levels to align with increasing expenditures such as pension costs. To meet our mission, we will continue to identify new revenue streams for essential areas of work and key initiatives. The County Office programs and the school districts in the county continue to experience declining enrollment, which negatively impacts revenue assumptions. While school districts may be provided relief through a change in the calculation of ADA, there is no proposed relief for county offices of education at this time.

With the addition of fiscal year 2025-2026 in the proposed budget, we are continuing to see the fiscal impacts of the existing funding formula with funding that remains flat or decreasing. We are continuously monitoring these upcoming budgetary challenges and are committed to maintaining the quality and level of services provided.

In preparing and developing this budget we sustain a commitment to strategic investments and leveraging our partnerships throughout the community and county in the following areas:

- Address the academic and mental health and wellness of students through supplemental instruction, student supports, wellness centers and learning acceleration
- Expand trainings and support services for Local Control Accountability Plan (LCAP) and Accountability Dashboards
- Enhanced services through the Statewide System of Support framework and the Inclusion Collaborative
- Strengthen equity and access to programs and services throughout the county including our South County community
- Early learning, Childcare and Universal Pre-K expansion
- Equity and Inclusion Training
- Workforce Development and Recruitment Programs

Conclusion:

The 2023-2024 County School Services Fund Budget reflects the SCCOE is in good fiscal health, will be able to meet its financial obligations and meets all the statutory requirements for adoption. The SCCOE employees and their unwavering commitment to SCCOE and those we serve is inspiring. With this proposed budget, we build upon our successes and invest our limited resources to promote equity, diversity, inclusion, and partnership in public education. Together we continue the work of aligning our personnel, partnerships, programs, and resources to meet the challenges before us and address the needs of our county's students, their schools, and districts for the greatest impact. We are stronger together.

Sincerely,

A handwritten signature in black ink that reads "Mary Ann Dewan". The signature is written in a cursive style with a large, prominent initial "M".

Mary Ann Dewan, Ph.D.
County Superintendent of Schools

**PROPOSED BUDGET
2023-24**

INTRODUCTION

Education Code 1622 states that on or before July 1 of each fiscal year, the county board of education shall adopt an annual budget for the budget year and shall file the budget with the Superintendent of Public Instruction.

For the 2023-24 fiscal year and each fiscal year thereafter, the county board of education shall adopt a budget after the county board of education adopts a local control accountability plan (LCAP) or approves an update to an existing local control and accountability plan if an existing local control and accountability plan or update to a local control and accountability plan is not effective during the budget year.

As of the publication of this document, the State budget had not been approved yet. Therefore, this budget is developed based on a set of assumptions and the most up-to-date information available. The County Office of Education has 45 days from the date the State budget is approved to revise its Adopted Budget.

The County School Service Fund is made up of unrestricted and restricted funds. Restricted funds are accounted separately because they are earmarked dollars for specific purposes.

For the County School Service Fund in 2023-24, total projected revenues (including Transfer-in) are \$339.06M and projected expenditures (including Transfer-out) are \$359.59M. This includes a projected \$47.04M in expenditures to be returned to the state from local property taxes. This amount may change depending on local property taxes. The SCCOE's 2023-24 reserve for economic uncertainty, after removing certain designations, is approximately \$14.38M.

The projected beginning fund balance for 2023-24 is \$105.62M. The actual fund balance will be determined after the close of fiscal year 2022-23, late August/early September. The State requires at least 2% minimum reserve. The SCCOE's undesignated ending fund balance (reserve) meets the State mandated reserve requirement of 2%, and SCCOE is able to maintain the additional 2% reserve requirement as set forth by Board Policy #3100, for 2023-24 and the two subsequent fiscal years.

SCCOE is required to prepare a multi-year budget projection to determine if the County Office will be able to meet its financial commitments for the two projected out years, 2024-25 and 2025-26. In preparing the MYP, the County Office must develop assumptions based on the most recent available information to drive the projection. Based on these assumptions, the SCCOE reserve is projected at 5.7% and 5.0% for 2024-25 and 2025-26, respectively.

In addition to the County School Service Fund, the Santa Clara County Office of Education maintains other funds to account for revenues and expenditures of specific programs. They are included on pages 25-29 of this document.

**SANTA CLARA COUNTY OFFICE OF EDUCATION
PROPOSED BUDGET
2023-24**

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**BUDGET AND MULTI-YEAR PROJECTION ASSUMPTIONS
FISCAL YEAR 2023-24**

Revenue Assumptions

1. Lottery revenues are projected as follows:
 Unrestricted at \$170 per Average Daily Attendance (ADA); \$184,281
 Restricted Proposition 20 at \$67 per ADA; \$72,630
 No Cost-Of-Living Adjustment (COLA) applied to FYs 2024-25 and 2025-26.
2. Community School estimated ADA, percentage of English Learners, Free and Reduced-Price Meals (FRPM) and Foster Youth (Unduplicated), and Base, Supplemental and Concentration per ADA amounts are as follows:

Estimated EL/FRPM/Foster Youth %	81.25%/31.25%
Estimated ADA	105
Base Grant (per ADA)	\$14,903.49
Supplemental / Concentration (per ADA)	\$5,216.22

3. Institution/Court School estimated ADA, percentage of English Learners, Free and Reduced-Price Meals and Foster Youth (Unduplicated), and Base, Supplemental and Concentration per ADA amounts are as follows:

Estimated EL/FRPM/Foster Youth %	100.00%
Estimated ADA	50
Base Grant (per ADA)	\$14,903.49
Supplemental (per ADA)	\$5,216.22
Concentration (per ADA)	\$2,608.11

4. Opportunity Youth Academy's (OYA) estimated ADA is 60 Probation Referred and 150 District of Residence (DOR). The probation referred ADA is part of the SCCOE LCFF entitlement calculation and district of residence ADA is funded with Charter Schools in Lieu of Property Taxes, and state aid. The DOR concentration grant includes the add-on, from 50% to 65%, starting in FY 2021-22. Below are the Base, Concentration and Supplemental per ADA amounts for the probation referred:

Estimated EL/FRPM/Foster Youth %	81.25%/31.25%
Estimated ADA	60
Base Grant (per ADA)	\$14,903.49
Supplemental / Concentration (per ADA)	\$5,216.22

5. SCCOE and OYA have elected to receive mandate funding under the Mandated Cost Block Grant and the estimated amount budgeted is \$336,682 for SCCOE and \$11,024 for Opportunity Youth Academy Charter.
6. Interest income is projected to be \$1,929,504.

7. Funding from Proposition 30, the Education Protection Account (EPA), is budgeted at approximately \$31K for Alternative Education and approximately \$52K for the OYA Charter.
8. \$2.5M of Redevelopment Agency Funds (RDA) revenue is budgeted for FYs 2023-24, 2024-25 and 2025-26.
9. The SCCOE will continue to provide a General Fund contribution for the following programs:
 - a. Alternative Education programs and the Opportunity Youth Academy Charter:

Program	2023-24 Proposed Budget	2024-25 Estimated	2025-26 Estimated
County Community Schools	\$625,958	\$717,998	\$607,389
Juvenile Court Schools	\$3,369,852	\$3,460,826	\$3,469,943
Total Alternative Education	\$3,995,810	\$4,178,824	\$4,077,332
Opportunity Youth Academy Charter	\$1,230,051	\$1,443,258	\$1,352,564

Total estimated revenues (excludes the support from General Fund stated in the previous table) for Alternative Education programs and Opportunity Youth Academy Charter are:

Program	2023-24 Proposed Budget	2024-25 Estimated	2025-26 Estimated
County Community Schools	\$3,086,032	\$3,171,965	\$3,246,550
Juvenile Court Schools	\$1,136,392	\$1,181,166	\$1,220,026
Total Alternative Education	\$4,222,424	\$4,353,131	\$4,466,576
Opportunity Youth Academy Charter	\$4,139,856	\$4,304,474	\$4,447,602

- b. Support to other programs in FY 2023-24 includes \$1.7M in Environmental Education and \$630K for services in support to small districts.
 - c. The estimated support provided from General Fund for internal services to the Technology and Data Services Division is estimated at \$9.4M in FY 2023-24, \$9.6M in FY 2024-25 and at \$9.7M in FY 2025-26.
10. Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, which includes the Elementary and Secondary School Relief (ESSER III), is included in the budget. This is one-time restricted funding that is being provided to support the safe return of students to in-person instruction and to address learning loss and mental health and wellness of students through supplemental instruction and student supports.

COVID Funding Source	Budgeted in 2023-24
ESSER III – American Rescue Plan (ARP)	1,028,034
Total	\$1,028,034

Expenditure Assumptions

11. Salary and Health and Welfare Benefit increases are based upon negotiated contract changes that occurred in FY 2022-23.

Salary Increase	FY 22-23 10% Salary Increase	FY 23-24 5% Salary Increase	FY 24-25 Salary Increase	
Association of County Educators/CA Teachers Association	Effective July 1, 2022	Effective July 1, 2023	TBD	
Psychologists & Social Workers	Effective July 1, 2022	Effective July 1, 2023	Effective July 1, 2024	2%
Classified Non-Management	Effective September 1, 2022	Effective September 1, 2023	TBD	
Management	Effective July 1, 2022	Effective July 1, 2023	Effective July 1, 2024	2%

SCCOE health and welfare benefit costs are based upon the following assumptions:

- All full-time employees are eligible to receive SCCOE's Employer Contribution for Health and Welfare benefits.
- Effective October 1, 2022, the SCCOE Employer contribution amount increased to 24.55% to \$1,588 per full-time employee.

Fiscal Year	SCCOE Employer Contribution Monthly	SCCOE Employer Contribution Annually	Increase in SCCOE Employer Contribution Monthly	Increase in SCCOE Employer Contribution Annually	Percentage Increase in SCCOE Employer Contribution
2022-23	\$1,588	\$19,056	\$313	\$3,756	24.55%
2023-24	\$1,620	\$19,440	\$32	\$384	2.00%
2024-25	\$1,652	\$19,824	\$32	\$384	2.00%

Employer paid benefits also provide employees with dental, vision and life insurance benefits.

Employer Paid Benefits	SCCOE Employer Contribution Monthly	SCCOE Employer Contribution Annually
Delta Dental Buy Up	\$227.03	\$2,724
MES Vision	\$24.60	\$295
Life Insurance	\$2.30	\$28

The projected cost of employer paid health and welfare benefits is approximately \$22,103 annually per full-time employee.

12. STRS rates are projected to remain the same for FY2022-23 to FY2023-24 and the subsequent two fiscal years, at 19.10%. STRS on-behalf has been included in all three fiscal years estimated at \$5M annually. STRS rates are based on the School Services of California (SSC) Financial Projection Dartboard.
13. PERS rates are projected to increase from 25.37% to 26.68% in FY 2023-24, an estimated cost increase of approximately \$1.1M in FY2023-24. The rate will increase to 27.70% in FY 2024-25 for an estimated increase in cost of approximately \$880K; and to 28.30% in FY 2024-25 for cost increase of approximately \$500K. PERS rates are based on the School Services of California (SSC) Financial Projection Dartboard.
14. Based upon the latest actuarial study, adequate funding is available to cover Other Post-Employment Benefits (OPEB) costs for FY 2023-24 and therefore is not included in the multiyear projections for FY 2024-25 and FY 2025-26.
15. Estimated OASDI (Social Security), Unemployment Insurance (UI) and Medicare rates for FY 2022-23 remains the same for FY 2023-24 and the two out years at 6.20%, .05% and 1.45%, respectively. Rates are based on the School Services of California (SSC) Financial Projection Dartboard.
16. Worker's Compensation rates are based on claim costs associated with the utilization of workers compensation. Certain classifications have higher claims utilization. For these high incidence classifications, such as Special Education, Head Start, and Child Development, we allocate a rate of 3.00%, a decrease from 4.28%. All other low incidence classifications are allocated at a rate of 1.03%. The above rates are incorporated in the budget for FY2023-24 and multiyear projections.
17. The calculation for Routine Restricted Maintenance Account (RRMA) contribution is 3% of the total County School Service Funds unrestricted expenditures. The budgeted contribution is \$3.66M for FY 2023-24 and estimated \$3.57M for FY 2024-25 and \$3.58M for FY 2025-26.
18. The SCCOE's internal approved FY 2023-24 standard indirect cost rate is 11.84%. The indirect cost rates (ICR) for FY 2023-24 and multiyear projections are as follows:

Program	2023-24 Indirect Cost Rate %	2024-25 Proposed Indirect Cost Rate %	2025-26 Proposed Indirect Cost Rate %
(a) All formula and non-competitive funding Programs except (b) – (f)	10.00%	11.84%	11.84%
(b) Child Development* (Fund 120)	7.50%	7.50%	7.50%
(c) Child Nutrition*	5.06%	5.06%	5.06%
(d) Head Start (Fund 860) *	9.72%	9.72%	9.72%
(f) Special Education (Fund 820, 950) **	8%	8%	8%
All other funding categories apart from (a) – (f)	11.84%	11.84%	11.84%

*Grant agency restrictions require the indirect cost rate to be lower than the SCCOE approved indirect cost rate. **County Superintendent approval to charge an indirect cost rate lower than the SCCOE approved indirect cost rate.

19. Basic aid county offices of education are required to return local property taxes to the state under the current Education Code, section 2575(e) and 2578. Total Return of Local Property Taxes remitted to the State Controller to date is \$237,100,947 for fiscal years 2013-2014 through FY 2021-2022. The FY 2023-24 estimated local property taxes to be returned to the state is budgeted at \$47.04M and \$45.69M for FY 2024-25 and \$44.51M for FY2025-26.

Fiscal Year	Return of Local Property Taxes*
2013-14	\$ 12,295,907
2014-15	\$ 12,873,350
2015-16	\$ 17,459,375
2016-17	\$ 22,140,554
2017-18	\$ 25,225,094
2018-19	\$ 30,723,648
2019-20	\$ 35,113,807
2020-21	\$ 38,668,925
2021-22	\$ 42,600,287
2022-23 estimate	\$ 42,574,203
2023-24 estimate	\$ 47,042,811
2024-25 estimate	\$ 45,686,168
2025-26 estimate	\$ 44,508,703

*In compliance with Education Code guidelines, the amounts represent the accrued amount from the prior fiscal year that will be remitted to the State Controller in the following fiscal year.

20. The Santa Clara County Board of Education trustee stipend is \$1,114.40 per month effective May 2023 or \$13,372.86 annually. Trustees are also eligible to receive Employer Health and Welfare benefits which is projected to cost \$22,103 per trustee.

Expenditure	Proposed 2023-24 Budget
Staff Support	\$ 7,000
Trustee stipend	93,610
Benefits	71,929
Materials and Supplies	15,202
Travel and Conferences	14,943
Mileage Reimbursement	2,000
Dues and Memberships	21,883
Rents, Leases and Repairs	800
Print Services	1,423
Contracted Services	40,703
Legal Services	5,000
Advertising	645
Caterers	13,250
Communications	3,165
Equipment	6,890
Total	\$ 298,443

21. Personnel Commission budget for fiscal year FY 2023-24:

APPROVED 2023-24 BUDGET*	
PERSONNEL COMMISSION	
Expenditure	Approved 2023-24 Budget
Administrative Assistant - Classified	\$ 114,198
Director - Classified	208,162
Other Management - Classified	145,748
Other Specialists/Technicians	286,280
Employee Benefits	384,773
Commissioner Benefits	43,571
Materials and Supplies	5,554
Travel and Conferences	4,615
Travel Recruitment	500
Mileage Reimbursement	312
Dues and Memberships	4,565
Print Services	6,877
Contracted Services	5,835
Commissioner Stipends	2,400
Advertising	31,836
Caterers	1,000
Contracted Services - COVID-19	3,200
Communications	100
Cell Phone Stipend - Classified Staff	960
Total	\$ 1,250,486

*Approval and adoption of the FY2023-24 Personnel Commission Budget was approved at the Personnel Commission meeting held on April 12, 2023.

County School Service Funds Balance/Reserves

- 22. SCCOE’s reserve includes 4% for Economic Uncertainties in the amount of \$14,383,473 in FY 2023-24. 2% is mandated by the State and an additional 2% per Board Policy #3100.
- 23. Per Board Policy #3100, if Facilities Fund ending fund balance per prior year unaudited actuals has fallen below \$3M, annual contribution of up to 1% of the total County School Service Fund unrestricted expenditures is assigned in the reserve to the Facilities Fund if the funds are available. This is to provide for the replacement, renovation, and construction of facilities for SCCOE purposes. This condition has been met for FY 2024-25 and FY 2025-26.
- 24. The \$176K reserve for the Board’s Legal Fees Designation will be met in FY 2023-24, FY 2024-25, and FY 2025-26.

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - UNRESTRICTED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2023-24 PROPOSED BUDGET

	Estimated Actual 2022-23*	Proposed Budget 2023-24	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$89,406,413	\$99,808,666	\$10,402,253
Federal Revenue	0	0	0
Other State Revenue	653,948	614,987	(38,961)
Other Local Revenue	15,290,089	13,348,128	(1,941,961)
TOTAL REVENUES	105,350,450	113,771,781	\$8,421,331
B) EXPENDITURES			
Certificated Salaries	13,725,316	15,729,182	\$2,003,866
Classified Salaries	31,081,940	35,599,562	4,517,622
Employee Benefits	19,799,155	23,799,403	4,000,248
Books and Supplies	1,855,507	2,412,418	556,911
Services and Other Operating Expenses	11,225,958	11,633,455	407,497
Capital Outlay	3,601,906	2,151,240	(1,450,666)
Other Outgo	42,574,541	47,042,811	4,468,270
Direct Support/Indirect Costs	(15,406,374)	(17,290,011)	(1,883,637)
TOTAL EXPENDITURES	108,457,949	121,078,060	\$12,620,111
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(3,107,499)	(7,306,279)	(\$4,198,780)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer Out	976,000	981,750	5,750
Contributions	(1,190,889)	(1,462,015)	(271,126)
TOTAL OTHER FINANCING SOURCES/USES	(2,166,889)	(2,443,765)	(\$276,876)
E) NET INCREASE (DECREASE) IN FUND BALANCE	(5,274,388)	(9,750,044)	(\$4,475,656)
F) BEGINNING FUND BALANCE	53,187,798	47,913,410	(\$5,274,388)
Property Tax Accounting Adjustment	0	0	
G) ENDING FUND BALANCE	\$47,913,410	\$38,163,366	(\$9,750,044)

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - UNRESTRICTED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2023-24 PROPOSED BUDGET

	Estimated Actual 2022-23*	Proposed Budget 2023-24	Increase/ (Decrease) (C = B - A)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Assigned for:			
Revolving Cash	\$25,000	\$25,000	\$0
Stores	0	0	\$0
All Others	0	0	\$0
b) Restricted	0	0	\$0
c) Committed	0	0	\$0
d) Assigned			
Board Designation (Legal)	176,000	176,000	\$0
Facilities	640,701	784,248	\$143,547
Technology & Data Services	9,186,538	7,302,725	(\$1,883,813)
Leave Liability	3,422,128	3,692,128	\$270,000
Carryover Unspent Funds	4,379,661	3,190,073	(\$1,189,588)
Total Assignments	17,830,028	15,170,174	(\$2,659,854)
e) Reserve:			
State Mandated Reserve	6,546,034	7,191,737	\$645,703
Board Maintained Reserve	6,546,034	7,191,737	645,703
Unassigned Reserve	16,991,314	8,609,719	(8,381,595)
Total Reserve (\$)	30,083,382	22,993,192	(\$7,090,190)
Total Reserve (%)	9.19%	6.39%	-2.80%
ENDING FUND BALANCE (a + b)	\$47,913,410	\$38,163,366	(\$9,750,044)

* Includes prior year carryovers

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF UNRESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2023-24 PROPOSED BUDGET

	Estimated Actual 2022-23*	Proposed Budget 2023-24
A) LCFF SOURCES		
State Aid	\$11,932,316	\$14,984,631
Education Protection Acct (EPA)	92,000	83,000
Property Taxes	203,330,246	221,961,406
Property Taxes Transfer SELPA	(125,948,149)	(137,220,371)
TOTAL LCFF SOURCES	89,406,413	99,808,666
B) FEDERAL REVENUE		
All Other Federal Revenue	0	0
TOTAL FEDERAL REVENUE	0	0
C) OTHER STATE REVENUE		
Mandated Cost Reimbursement	380,278	347,706
State Lottery Revenue	171,254	184,281
All Other State Revenue	102,416	83,000
TOTAL OTHER STATE REVENUE	653,948	614,987
D) OTHER LOCAL REVENUE		
Interest	2,617,405	1,929,504
Gains or Losses on Investment	0	0
Other Transfer in From All Other	0	0
Interagency Services	6,020,176	5,271,996
All Other Fees & Contract	2,322,746	2,441,118
All Other Local Revenues	3,184,949	2,630,510
All Other Sales	220,423	170,000
Tuition	924,390	905,000
TOTAL OTHER LOCAL REVENUE	15,290,089	13,348,128
TOTAL UNRESTRICTED GENERAL PURPOSE REVENUES	\$105,350,450	\$113,771,781

* Includes prior year carryovers

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - RESTRICTED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2023-24 PROPOSED BUDGET

	Estimated Actual 2022-23*	Proposed Budget 2023-24
A) REVENUES		
LCFF Sources	\$92,425,534	\$93,258,747
Federal Revenue	57,579,347	70,524,488
Other State Revenue	42,253,053	18,474,968
Other Local Revenue	39,901,641	43,033,126
TOTAL REVENUES	232,159,575	225,291,329
B) EXPENDITURES		
Certificated Salaries	47,868,340	55,376,463
Classified Salaries	45,267,988	50,368,229
Employee Benefits	50,289,889	57,289,605
Books and Supplies	5,241,137	3,685,795
Services and Other Operating Expenses	43,415,767	48,035,877
Capital Outlay	6,137,533	3,334,169
Other Outgo	4,989,695	4,089,960
Direct Support/Indirect Costs	14,657,393	15,346,911
TOTAL EXPENDITURES	217,867,742	237,527,009
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	14,291,833	(12,235,680)
D) OTHER FINANCING SOURCES/USES		
Contributions/Flexibility Transfers	1,190,889	1,462,015
TOTAL OTHER FINANCING SOURCES/USES	1,190,889	1,462,015
E) NET INCREASE (DECREASE) IN FUND BALANCE	15,482,722	(10,773,665)
F) BEGINNING FUND BALANCE	42,226,862	57,709,584
G) ENDING FUND BALANCE	57,709,584	46,935,919
H) COMPONENTS OF ENDING FUND BALANCE		
a) Assigned for:		
All Others	0	0
Total Assignments	0	0
b) Restricted:		
Carryover of Unspent Funds	57,709,584	46,935,919
ENDING FUND BALANCE (a + b)	\$57,709,584	\$46,935,919

* Includes prior year carryovers

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2023-24 PROPOSED BUDGET

	Estimated Actual 2022-23*	Proposed Budget 2023-24**
A) LCFF SOURCES		
Special Ed Property Tax Transfer	\$92,425,534	\$93,258,747
Total Sources	92,425,534	93,258,747
B) FEDERAL REVENUE		
Special Ed IDEA -Basic	2,244,209	2,145,437
Special Ed IDEA -Preschool	61,051	54,858
Special Ed Discretionary Grants	25,453	30,909
Special Ed Preschool Staff Development	657	526
Special Ed IDEA Early Intervention	766,643	813,981
Special Education Alt Dispute Resolution	518,904	74,610
Head Start Program	25,986,451	27,360,267
Early Head Start	6,453,587	9,851,106
Title I: OYA Admin	280,706	0
Title I: Part A	649,420	765,675
Title I: Part D Delinquent	343,921	656,802
Title I: Migrant Education	7,770,556	8,680,283
Homeless Children & Foster Youth	250,081	346,254
National Science Foundation	561,221	0
CPIN - SCOE Contract	238,000	238,000
ESSA: CSI	681,080	905,974
ESSER	3,826,702	1,028,034
Public Charter Schools Grant	117,886	0
NOAA/BWET Grant	37,125	0
CDPH Workforce Dev Grant	494,300	0
DHHS RoKhanna Grant	218,144	0
ARP HCY II	56,182	0
Emergency Assistance to NPS	5,643,147	17,261,972
Title II: Part A Teacher Quality	52,357	27,156
Title III: Limited English Proficiency	86,175	55,294
Title III: Technical Assistance	158,399	152,738
Title IV Student Support	56,990	74,612
TOTAL FEDERAL REVENUE	57,579,347	70,524,488
C) OTHER STATE REVENUE		
Special Education Charter School	563,153	286,146
Special Education All Other State Revenue	3,753,452	3,870,021
Special Education Workability	35,835	141,290
Special Education - SELPA Equip/Supplies	635,960	611,308
Special Education - RLA Administrative Services	1,309,596	1,754,264
SELPA	0	797,208
Special Education - Infant	2,370	0
Educator Effectiveness Grant	498,621	0
IEEEP	1,805,818	818,238
Lottery: Instructional Materials	76,463	72,629
Local Solution Grant	2,000,000	435,696
Tobacco Use Prevention Education (TUPE)	1,554,715	1,602,642
Classified School Employee Teacher Cred	28,754	0
Foster Youth Programs	628,335	516,692
CCSPP Grant	16,675,000	659,915

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2023-24 PROPOSED BUDGET

	Estimated Actual 2022-23*	Proposed Budget 2023-24**
SCCOE A-G Learning Loss Grant	52,434	0
A-G Access/Success OYA Grant	37,998	0
EETD Grant	97,784	305,000
Anti-Bias Grant	200,000	0
Teacher Residency Capacity	61,967	133,358
Dyslexia Grant	724	0
CSETCP Grant	180,424	1,200,000
K-12 Strong Workforce Program	1,021,279	0
Learning Recovery Emergency Block	1,166,437	0
Learning Recovery Emergency OYA	348,726	0
Pilot School Health Demo Project	3,129,404	0
State Lead LEA BOP	169,139	0
Arts, Music and Instructional Materials	732,737	0
LCSSP	0	229,947
In Person Instruction	647,577	0
CTE	21,496	0
STRS On-Behalf	4,816,855	5,040,614
All Other State Revenue	0	0
TOTAL OTHER STATE REVENUE	42,253,053	18,474,968

D) OTHER LOCAL REVENUE

Special Education Trsf Apportionment from District	\$9,365,660	\$16,384,520
Special Ed Non Public Schools Trsf Apportionment from District	3,296,361	3,146,281
Special Ed - Facilities	8,424	12,636
Chandler Tripp - Donations	45,955	0
Community Redevelopment Funds (RDA)	4,767,729	2,500,000
Tuition	332,466	506,509
SELPA Staff Development	11,400	12,000
Walden West All other Fees and Contracts	2,978,196	3,209,105
Walden West Food Service Sales/Leases/Other	107,671	82,000
Head Start Staff Donations	554	0
Digital Divide donations	253	0
Special Education Donations	20,884	0
AED Donations	50	0
All Other Fees & Contracts - Teacher Recognition Day	3,750	3,750
All Other Fees & Contracts -SMCOE EWIC Grant	17,308	0
All Other Local Revenue - Teacher Recognition Day	12,000	11,500
All Other Fees & Contracts - QM EL Apprenticeship	24,669	0
All Other Fees & Contracts - Shortino Family Foundation	42,850	0
All Other Local Revenue - MOU CalECSE CVUSD	661	20,000
All Other Local Revenue - SpEd McDonald's Golden Grants	1,000	0
All Other Local Revenue - Title I Part A Juvenile Hall	5,468	0
All Other Local Revenue - Santa Clara Family Health Plan	302,118	0
Superintendent Office Contracts	45,999	0
All Other Fees & Contracts-CPIN Service Fee	21,500	0
All Other Fees & Contracts-WV/Mission CCD	796	0
All Other Fees & Contracts-SJ/Evergreen CCD	60,159	0
All Other Fees & Contracts-Gavilan CCD	40,217	0
Interagency Services/LEA's - SCC College Liason	102,491	178,000

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2023-24 PROPOSED BUDGET

	Estimated Actual 2022-23*	Proposed Budget 2023-24**
All Other Fees & Contracts - SCC BHSD Medi-Cal Billing	82,575	0
All Other Fees & Contracts - SVCF-SCC Early Learning Facilities	80,877	0
All Other Fees & Contracts-BSCC Youth Reinvestment Grant	202,305	0
All Other Local Revenue - Geolead	86,000	0
All Other Local Revenue-Wormenhaven	100,000	100,000
Interagency Services/LEA's-Applicant Fingerprint Services	50,000	50,000
All Other Fees & Contracts-Applicant Fingerprint Services	10,901	9,469
All Other Local Revenue - Hewlett Arts Grant	120,031	0
Interagency Services/LEA's-Inclusion Collaborative	197,920	210,224
All Other Fees & Contracts- Inclusion collaborative	258,664	119,376
All Other Sales- Inclusion Collaborative	11,703	15,000
Early Care & Education Workforce	149,443	0
Youth Health & Wellness	800,000	0
Interagency Services/LEA's-Educational Services Support	810	0
All Other Fees & Contracts-First 5	403,754	383,814
All Other Local Revenue - Silicon Valley Creates	64,236	0
SCCCTE Instructional Programs	0	303,438
All Other Local Revenue - Dept of Justice Tobacco Grant	89,043	0
Educational Prog Reentry Clients	0	475,147
All Other Local Revenue - Blue Shield CA	90,566	0
All Other Fees and Contracts - VAPA	4,335	0
All Other Local-CCSESA Hewlett	1,868	0
All Other Local Revenue-Library Services	207	0
All Other Local Revenue-Morgan FF Early Learning	710	0
All Other Local Revenue-Packard Foundation Grants	262,094	0
All Other Fees & Contracts - SCC MOU FYSS	582,488	1,138,152
All Other Fees & Contracts - SCC Behavioral Health	1,730,238	3,037,951
All Other Fees & Contracts - SCC ALIA Training	379,570	0
All Other Fees & Contracts - Go Kids	31,951	0
All Other Fees & Contracts - Cabrillo CC District	160,697	0
All Other Fees & Contracts - Emergency Child Care Bridge	140,467	139,381
All Other Fees & Contracts-CCLA	2,900,089	4,647,320
All Other Local Revenue-SCVWD Restore Wildlife Habitat	1,807	0
Interagency Services/LEA's-Positive Behavior Intervention	489,850	639,441
All Other Fees & Contracts-SRI International	3,990	0
All Other Fees & Contracts-SCC Silicon Valley Reads	20,000	0
All Other Fees & Contracts - SBHIP Blue Cross	471,712	0
All Other Fees & Contracts - SCFHP SBHIP MOU	867,917	0
All Other Local - Hewlett Arts	0	54,235
SCC Educational Manager Program	917,307	1,091,229
All Other Local Revenue - Citizens Broadband Radio Serv	281,947	0
All Other Local Revenue - PDG - R Parent Café Work	0	2,400
All Other Local Revenue - Digital Divide program	284,171	0
All Other Local Revenue - Digital Connectivity	142,842	0
All Other Local Revenue - SCC Feminine Product Initiative	578,211	0
All Other Local Revenue - Silicon Valley Found Childcare	64,252	0
All Other Local Revenue - Medi-Cal Billing Option	1,028,168	771,126
All Other Local Revenue - SVCF Steps To Success	51,804	0
Interagency Services/LEA's-Educator Preparation Programs	177,375	190,000

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2023-24 PROPOSED BUDGET

	Estimated Actual 2022-23*	Proposed Budget 2023-24**
All Other Fees & Contracts-Educator Preparation Programs	1,265,604	2,589,850
All Other Fees & Contracts-SCOE CalHope Student Support	275,004	0
All Other Fees & Contracts-SVCF	37,000	0
SVCF Equity Playbook	2,239	0
MTSS Grant	174,515	260,296
Universal Access Early Child Hd Care	90,431	0
Interagency Services/LEA's-Multilingual & Humanities	69,960	106,000
All Other Fees & Contracts-Multilingual & Humanities	25,200	28,200
All Other Fees & Contracts-R &R Trustline	0	2,000
All Other Fees & Contracts-Pathway Coord	232,724	0
All Other Fees & Contracts-SCC Chronic Absenteeism	108,998	0
All Other Local Revenue - SJPLF - SJ Learns	99,501	0
All Other Local Revenue - Bay Area UASI	330,376	0
All Other Fees & Contracts-SCC PHD Contract	1,647	0
All Other Fees & Contracts - K12 SWP Round 4	111,786	190,253
All Other Fees & Contracts-SUMS Partner Entity	191,206	299,806
All Other Fees & Contracts-Community Engagement	2,871	0
All Other Fees & Contracts- iSteam Local Revenue	37,200	12,200
Interagency Services/LEA's - iSteam Local Revenue	104,049	100,517
Interagency Services/LEA's - Luther Burbank - CSPP	698,670	0
Interagency Services/LEA's - MTSS	51,176	0
TOTAL OTHER LOCAL REVENUE	39,901,641	43,033,126
TOTAL CATEGORICAL PROGRAM REVENUES	\$232,159,575	\$225,291,329

* Includes prior year carryovers

** 2023-24 Budget with \$0 amounts are for grants/agreements that are either ending in FY2022-23 or carryover will be budgeted in FY2023-24 after the close of FY2022-23.

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - COMBINED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2023-24 PROPOSED BUDGET

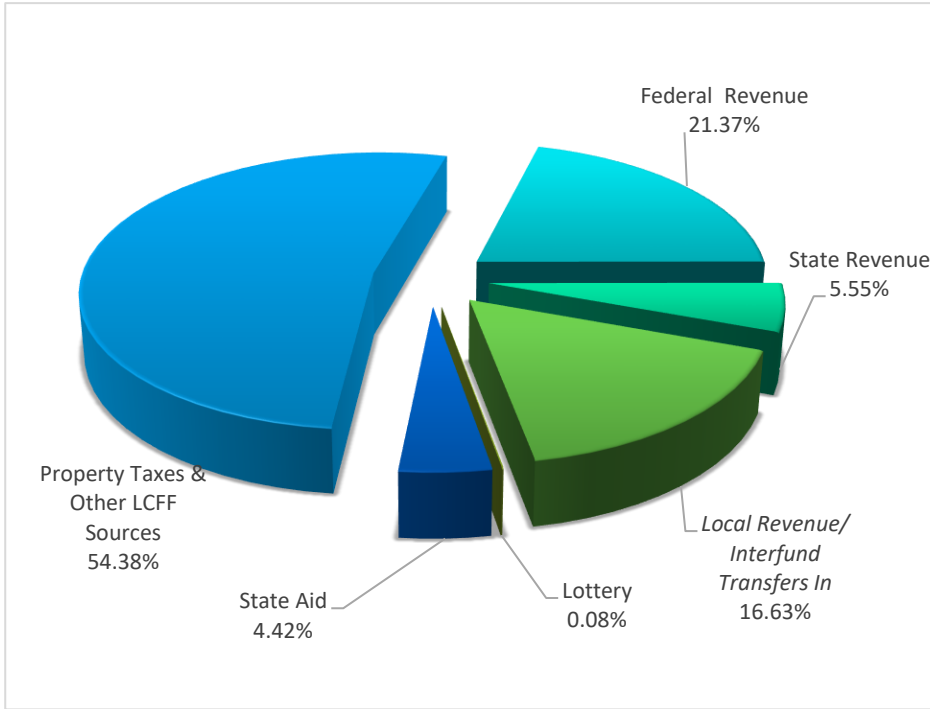
	Estimated Actual 2022-23*	Proposed Budget 2023-24
A) REVENUES		
LCFF Sources	\$181,831,947	\$193,067,413
Federal Revenue	57,579,347	70,524,488
Other State Revenue	42,907,001	19,089,955
Other Local Revenue	55,191,730	56,381,254
TOTAL REVENUES	337,510,025	339,063,110
B) EXPENDITURES		
Certificated Salaries	61,593,656	71,105,645
Classified Salaries	76,349,928	85,967,791
Employee Benefits	70,089,044	81,089,008
Books and Supplies	7,096,644	6,098,213
Services and Other Operating Expenses	54,641,725	59,669,332
Capital Outlay	9,739,439	5,485,409
Other Outgo	47,564,236	51,132,771
Direct Support/Indirect Costs	(748,981)	(1,943,100)
TOTAL EXPENDITURES	326,325,691	358,605,069
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	11,184,334	(19,541,959)
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer Out	976,000	981,750
TOTAL OTHER FINANCING SOURCES/USES	(976,000)	(981,750)
E) NET INCREASE (DECREASE) IN FUND BALANCE	10,208,334	(20,523,709)
F) BEGINNING FUND BALANCE	95,414,660	105,622,994
Property Tax Accounting Adjustment		0
G) ENDING FUND BALANCE	\$105,622,994	\$85,099,285

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - COMBINED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2023-24 PROPOSED BUDGET**

	Estimated Actual 2022-23*	Proposed Budget 2023-24
H) COMPONENTS OF ENDING FUND BALANCE		
a) Nonspendable		
Revolving Cash	\$25,000	\$25,000
Stores/Prepaid Expenditures	0	0
All Others (Accounts Receivable)	0	0
b) Restricted	57,709,584	46,935,919
c) Assigned:		
Board Designation (Legal)	176,000	176,000
Facilities	640,701	784,248
Technology & Data Services	9,186,538	7,302,725
Leave Liability	3,422,128	3,692,128
Carryover Unspent Funds	4,379,661	3,190,073
Total Assignments (a+b+c)	75,539,612	62,106,093
d) Reserve for Economic Uncertainty:		
State Mandated Reserve	6,546,034	7,191,736
Board Maintained Reserve	6,546,033	7,191,737
e) Unassigned Amount	16,991,316	8,609,719
Total Reserve (\$)	30,083,382	22,993,192
Total Reserve (%)	9.19%	6.39%
ENDING FUND BALANCE (a thru e)	\$105,622,994	\$85,099,285

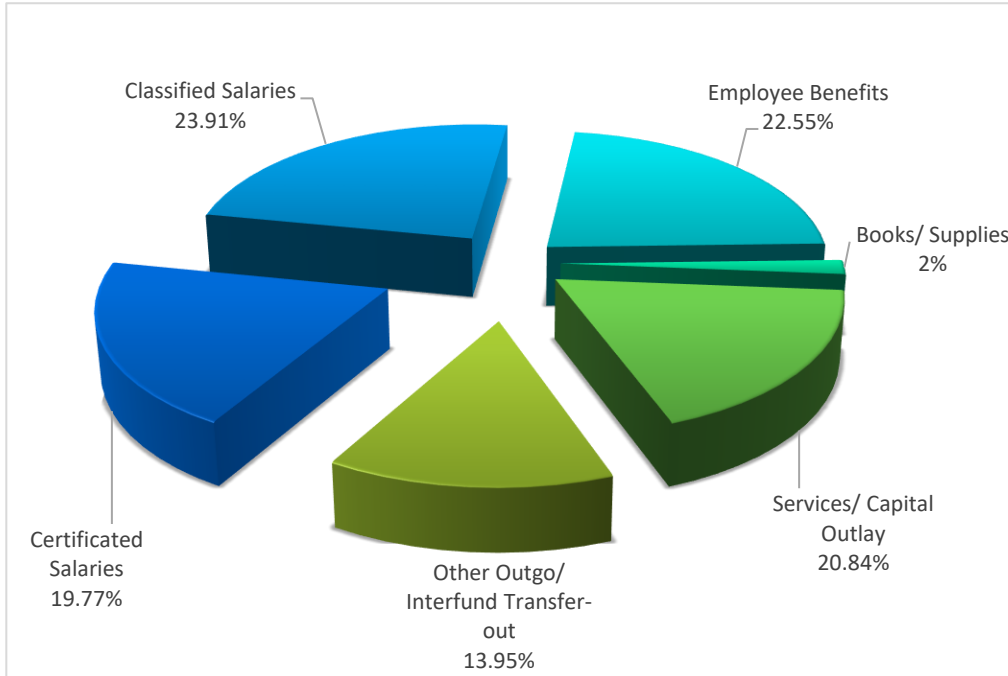
* Includes prior year carryovers

**SANTA CLARA COUNTY OFFICE OF EDUCATION
 COUNTY SCHOOL SERVICE FUND SOURCES OF REVENUE
 2023-24 PROPOSED BUDGET**



Revenue Category	2023-24 Proposed Budget	% of Total
State Aid	\$ 14,984,631	4.42%
Property Taxes & Other LCFF Sources	178,082,782	52.52%
Federal Revenue	70,524,488	20.80%
State Revenue	18,833,045	5.55%
Local Revenue/Interfund Transfer In	56,381,254	16.63%
Lottery	256,910	0.08%
Total Revenue	\$ 339,063,110	100.00%

**SANTA CLARA COUNTY OFFICE OF EDUCATION
 COUNTY SCHOOL SERVICE FUND SOURCES OF EXPENDITURES
 2023-24 PROPOSED BUDGET**



2023-24		
Expenditures Category	Proposed Budget	% of Total
Certificated Salaries	\$71,105,645	19.77%
Classified Salaries	85,967,791	23.91%
Employee Benefits	81,089,008	22.55%
Sub-total Salaries & Benefits	238,162,444	66.23%
Books/Supplies	6,098,213	1.70%
Services/Capital Outlay	65,154,741	18.12%
Other Outgo/ Interfund Transfer-out	50,171,421	13.95%
Total Expenditures	\$359,586,819	100.00%

Back-out Return of Property Tax	<u>(47,042,811)</u>
Total Expenditures exclude Return of Property Tax	<u>312,544,008</u>

% of Salaries & Benefit over Total Expenditures exclude Return of Property Tax	<u>76.20%</u>
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**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-UNRESTRICTED
MULTI-YEAR PROJECTION (MYP)
2023-24 PROPOSED BUDGET**

		Estimated Actual	Proposed Budget	MYP	MYP
		2022-23	2023-24	2024-25	2025-26
REVENUES AND OTHER FINANCING SOURCES					
LCFF Sources	8010-8099	89,406,413	\$ 99,808,666	101,780,822	103,058,796
Federal Revenues	8100-8299	-	-	-	-
Other State Revenues	8300-8599	653,948	614,987	614,987	614,987
Other Local Revenues	8600-8799	15,290,089	13,348,128	13,652,671	13,505,048
Other Financing Sources/Transfers In	8900-8999	-	-	-	-
Contributions	8980/8990	(1,190,889)	(1,462,015)	(2,008,065)	(1,856,172)
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$104,159,561	\$ 112,309,766	\$ 114,040,415	\$ 115,322,659
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries					
Base Salaries		\$13,725,316	\$ 15,729,182	\$ 15,729,182	\$ 16,036,293
Step & Column Adjustment				157,291	160,363
Cost-of-Living Adjustment				227,135	-
Other Adjustments				(77,315)	-
Total Certificated Salaries		\$13,725,316	\$ 15,729,182	\$ 16,036,293	\$ 16,196,656
Classified Salaries					
Base Salaries		\$31,081,940	\$ 35,599,562	\$ 35,599,562	36,264,158
Step & Column Adjustment				355,996	362,642
Cost-of-Living Adjustment				228,872	-
Other Adjustments				79,728	-
Total Classified Salaries		\$31,081,940	\$ 35,599,562	\$ 36,264,158	\$ 36,626,800
Employee Benefits		\$19,799,155	\$ 23,799,403	\$ 24,590,697	\$ 24,981,301
Books & Supplies		1,855,507	2,412,418	2,543,013	2,526,875
Services & Other Operating Expenses		11,225,958	11,633,455	10,598,952	10,587,324
Capital Outlay		3,601,906	2,151,240	1,044,680	1,044,680
Other Outgo		42,574,541	47,042,811	45,686,168	44,508,703
Direct Support/Indirect Costs		(15,406,374)	(17,290,011)	(17,726,534)	(17,073,038)
Other Financing Uses/Transfers Out		976,000	981,750	-	-
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$109,433,949	\$ 122,059,810	\$ 119,037,427	\$ 119,399,301
NET INCREASE/(DECREASE) IN FUND BALANCE		(\$5,274,388)	\$ (9,750,044)	\$ (4,997,012)	\$ (4,076,642)

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-UNRESTRICTED
MULTI-YEAR PROJECTION (MYP)
2023-24 PROPOSED BUDGET**

	Estimated Actual 2022-23	Proposed Budget 2023-24	MYP 2024-25	MYP 2025-26
BEGINNING FUND BALANCE	\$53,187,798	\$ 47,913,410	\$ 38,163,366	\$ 33,166,354
PROPERTY TAX ACCOUNTING ADJUSTMENT	-	-	-	-
ENDING FUND BALANCE	\$47,913,410	\$38,163,366	\$ 33,166,354	\$ 29,089,712
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Prepaid Expenditures	-	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Board Designation (Legal)	176,000	176,000	176,000	176,000
Facilities	640,701	784,248	1,534,134	2,057,827
Technology & Data Services	9,186,538	7,302,725	5,189,260	3,010,345
Vacation Liability	3,422,128	3,692,128	3,962,128	4,232,128
Carryover of Unspent Funds	4,379,661	3,190,073	3,190,073	3,190,073
Total Assignments	\$ 17,830,028	\$ 15,170,174	\$ 14,076,595	\$ 12,691,373
b) Reserve:				
Reserve for Economic Uncertainties	\$ 13,092,068	\$ 14,383,473	\$ 13,407,973	\$ 13,129,885
Undesignated Reserve	16,991,314	8,609,719	5,681,786	3,268,454
Total Reserve (\$)	\$ 30,083,382	\$ 22,993,192	\$ 19,089,759	\$ 16,398,339
Total Reserve (%)	9.19%	6.39%	5.70%	5.00%
ENDING FUND BALANCE (a + b)	\$ 47,913,410	\$ 38,163,366	\$ 33,166,354	\$ 29,089,712

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-RESTRICTED
MULTI-YEAR PROJECTION (MYP)
2023-24 PROPOSED BUDGET**

		Estimated Actual	Proposed Budget	MYP	MYP
		2022-23	2023-24	2024-25	2025-26
REVENUES AND OTHER FINANCING SOURCES					
LCFF Sources	8010-8099	\$ 92,425,534	\$ 93,258,747	\$ 94,718,030	\$ 95,864,095
Federal Revenues	8100-8299	57,579,347	70,524,488	52,162,221	\$ 52,164,445
Other State Revenues	8300-8599	42,253,053	18,474,968	15,142,814	\$ 15,142,814
Other Local Revenues	8600-8799	39,901,641	43,033,126	40,813,966	\$ 38,816,056
Other Financing Sources/Transfers In	8900-8999	-	-	-	\$ -
Contributions	8980/8990	1,190,889	1,462,015	2,008,065	\$ 1,856,172
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 233,350,464	\$ 226,753,344	\$ 204,845,096	\$ 203,843,582
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries					
Base Salaries		\$ 47,868,340	\$ 55,376,463	\$ 55,376,463	\$ 52,874,611
Step & Column Adjustment				553,765	\$ 528,751
Cost-of-Living Adjustment				234,448	\$ -
Other Adjustments				(3,290,065)	\$ (1,287,017)
Total Certificated Salaries		\$ 47,868,340	\$ 55,376,463	\$ 52,874,611	\$ 52,116,345
Classified Salaries					
Base Salaries		\$ 45,267,988	\$ 50,368,229	\$ 50,368,229	\$ 49,843,910
Step & Column Adjustment				503,682	\$ 498,443
Cost-of-Living Adjustment				53,234	\$ -
Other Adjustments				(1,081,235)	\$ (547,607)
Total Classified Salaries		\$ 45,267,988	\$ 50,368,229	\$ 49,843,910	\$ 49,794,746
Employee Benefits		\$ 50,289,889	\$ 57,289,605	\$ 56,857,025	\$ 56,628,414
Books & Supplies		5,241,137	3,685,795	2,647,286	\$ 2,459,955
Services & Other Operating Expenses		43,415,767	48,035,877	32,746,126	\$ 28,444,379
Capital Outlay		6,137,533	3,334,169	1,318,570	\$ 183,020
Other Outgo		4,989,695	4,089,960	4,089,960	\$ 4,089,960
Direct Support/Indirect Costs		14,657,393	15,346,911	15,784,407	\$ 15,130,999
Other Financing Uses/Transfers Out		-	-	-	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 217,867,742	\$ 237,527,009	\$ 216,161,895	\$ 208,847,818
NET INCREASE/(DECREASE) IN FUND BALANCE		15,482,722	(10,773,665)	(11,316,799)	(5,004,236)

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-RESTRICTED
MULTI-YEAR PROJECTION (MYP)
2023-24 PROPOSED BUDGET**

	Estimated Actual 2022-23	Proposed Budget 2023-24	MYP 2024-25	MYP 2025-26
BEGINNING FUND BALANCE	\$ 42,226,862	\$ 57,709,584	\$ 46,935,919	\$ 35,619,120
ENDING FUND BALANCE	\$ 57,709,584	\$ 46,935,919	\$ 35,619,120	\$ 30,614,884
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ -	\$ -	\$ -	\$ -
Stores/Prepaid Expenditures	-	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Carryover of Unspent Funds	57,709,584	46,935,919	35,619,120	30,614,884
Total Assignments	\$ 57,709,584	\$ 46,935,919	\$ 35,619,120	\$ 30,614,884
b) Reserve:				
Reserve for Economic Uncertainties	\$ -	\$ -	\$ -	\$ -
Undesignated Reserve	-	-	-	-
Total Reserve (\$)	\$ -	\$ -	\$ -	\$ -
Total Reserve (%)	0.00%	0.00%	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$ 57,709,584	\$ 46,935,919	\$ 35,619,120	\$ 30,614,884

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-COMBINED
MULTI-YEAR PROJECTION (MYP)
2023-24 PROPOSED BUDGET**

	Estimated Actual 2022-23	Proposed Budget 2023-24	MYP 2024-25	MYP 2025-26
REVENUES AND OTHER FINANCING SOURCES				
LCFF Sources	\$ 181,831,947	\$ 193,067,413	\$ 196,498,852	\$ 198,922,891
Federal Revenues	57,579,347	70,524,488	52,162,221	52,164,445
Other State Revenues	42,907,001	19,089,955	15,757,801	15,757,801
Other Local Revenues	55,191,730	56,381,254	54,466,637	52,321,104
Other Financing Sources/Transfers In	-	-	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 337,510,025	\$ 339,063,110	\$ 318,885,511	\$ 319,166,241
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	\$ 61,593,656	\$ 71,105,645	\$ 71,105,645	\$ 68,910,904
Step & Column Adjustments			711,056	689,114
COLA			461,583	-
Other Adjustments			(3,367,380)	(1,287,017)
Total Certificated Salaries	\$ 61,593,656	\$ 71,105,645	\$ 68,910,904	\$ 68,313,001
Classified Salaries				
Base Salaries	\$ 76,349,928	\$ 85,967,791	\$ 85,967,791	\$ 86,108,068
Step & Column Adjustments			859,678	861,085
COLA			282,106	-
Other Adjustments			(1,001,507)	(547,607)
Total Classified Salaries	\$ 76,349,928	\$ 85,967,791	\$ 86,108,068	\$ 86,421,546
Employee Benefits	\$ 70,089,044	\$ 81,089,008	\$ 81,447,722	\$ 81,609,715
Books & Supplies	7,096,644	6,098,213	5,190,299	4,986,830
Services & Other Operating Expenses	54,641,725	59,669,332	43,345,078	39,031,703
Capital Outlay	9,739,439	5,485,409	2,363,250	1,227,700
Other Outgo	47,564,236	51,132,771	49,776,128	48,598,663
Direct Support/Indirect Costs	(748,981)	(1,943,100)	(1,942,127)	(1,942,039)
Other Financing Uses/Transfers Out	976,000	981,750	-	-
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 327,301,691	\$ 359,586,819	\$ 335,199,322	\$ 328,247,119
NET INCREASE/(DECREASE) IN FUND BALANCE	10,208,334	(20,523,709)	(16,313,811)	(9,080,878)

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-COMBINED
MULTI-YEAR PROJECTION (MYP)
2023-24 PROPOSED BUDGET**

	Estimated Actual 2022-23	Proposed Budget 2023-24	MYP 2024-25	MYP 2025-26
BEGINNING FUND BALANCE	\$ 95,414,660	\$ 105,622,994	\$ 85,099,285	\$ 68,785,474
PROPERTY TAX ACCOUNTING ADJUSTMENT	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 105,622,994	\$ 85,099,285	\$ 68,785,474	\$ 59,704,596
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Stores/Prepaid Expenditures	-	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Board Designation (Legal)	176,000	176,000	176,000	176,000
Facilities	640,701	784,248	1,534,134	2,057,827
Technology & Data Services	9,186,538	7,302,725	5,189,260	3,010,345
Vacation Liability	3,422,128	3,692,128	3,962,128	4,232,128
Carryover of Unspent Funds	62,089,245	50,125,992	38,809,193	33,804,957
Total Assignments	\$ 75,539,612	\$ 62,106,093	\$ 49,695,715	\$ 43,306,257
b) Reserve:				
Reserve for Economic Uncertainties	\$ 13,092,068	\$ 14,383,473	\$ 13,407,973	\$ 13,129,885
Undesignated Reserve	16,991,314	8,609,719	5,681,786	3,268,454
Total Reserve (\$)	\$ 30,083,382	\$ 22,993,192	\$ 19,089,759	\$ 16,398,339
Total Reserve (%)	9.19%	6.39%	5.70%	5.00%
ENDING FUND BALANCE (a + b)	\$ 105,622,994	\$ 85,099,285	\$ 68,785,474	\$ 59,704,596

SANTA CLARA COUNTY OFFICE OF EDUCATION
SPECIAL EDUCATION PASS-THROUGH FUND (FUND 100)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2023-24 PROPOSED BUDGET

	Estimated Actual 2022-23	Proposed Budget 2023-24
A) REVENUES		
LCFF Sources	\$0	\$0
Federal Revenue	54,926,376	27,845,886
Other State Revenue	24,545,076	2,647,615
Other Local Revenue	224,267	0
TOTAL REVENUES	79,695,719	30,493,501
B) EXPENDITURES		
Certificated Salaries	0	0
Classified Salaries	0	0
Employee Benefits	0	0
Books and Supplies	0	0
Services and Other Operating Expenses	0	0
Capital Outlay	0	0
Other Outgo	79,354,922	30,493,501
Direct Support/Indirect Costs	0	0
TOTAL EXPENDITURES	79,354,922	30,493,501
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	340,797	0
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	0	0
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0
E) NET INCREASE (DECREASE) IN FUND BALANCE	340,797	0
F) BEGINNING FUND BALANCE	(224,267)	116,530
G) ENDING FUND BALANCE	116,530	116,530
H) COMPONENTS OF ENDING FUND BALANCE		
a) Assigned for:		
Revolving Cash	0	0
Stores	0	0
Prepaid Expenditures	0	0
All Others	0	0
b) Restricted	0	0
c) Committed	0	0
d) Assigned	0	0
Total Assignments	0	0
e) Reserve:		
State Mandated Reserve	0	0
Board Maintained Reserve	0	0
Unassigned Reserve	116,530	116,530
Total Reserve (\$)	116,530	116,530
Total Reserve (%)	0.04%	0.03%
ENDING FUND BALANCE (a + b)	\$116,530	\$116,530

**SANTA CLARA COUNTY OFFICE OF EDUCATION
CHILD DEVELOPMENT FUND (FUND 120)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2023-24 PROPOSED BUDGET**

	Estimated Actual 2022-23	Proposed Budget 2023-24
A) REVENUES		
LCFF Sources	\$0	\$0
Federal Revenue	1,877,812	2,054,302
Other State Revenue	9,500,315	28,377,459
Other Local Revenue	150,060	0
TOTAL REVENUES	11,528,187	30,431,761
B) EXPENDITURES		
Certificated Salaries	1,905,985	2,508,318
Classified Salaries	2,828,867	4,053,291
Employee Benefits	2,489,274	3,550,045
Books and Supplies	332,005	6,056,100
Services and Other Operating Expenses	3,701,151	12,661,323
Capital Outlay	2,601	0
Other Outgo	0	0
Direct Support/Indirect Costs	748,981	1,943,100
TOTAL EXPENDITURES	12,008,864	30,772,177
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(480,677)	(340,416)
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	945,000	0
Interfund Transfer Out	945,000	0
Other Sources	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0
E) NET INCREASE (DECREASE) IN FUND BALANCE	(480,677)	(340,416)
F) BEGINNING FUND BALANCE	1,867,199	1,386,522
G) ENDING FUND BALANCE	1,386,522	1,046,106
H) COMPONENTS OF ENDING FUND BALANCE		
a) Assigned for:		
Revolving Cash	0	0
Stores	0	0
Prepaid Expenditures	0	0
All Others	0	0
b) Restricted	1,386,522	1,046,106
c) Committed	0	0
d) Assigned	0	0
Total Assignments	1,386,522	1,046,106
e) Reserve:		
State Mandated Reserve	0	0
Board Maintained Reserve	0	0
Unassigned Reserve	0	0
Total Reserve (\$)	0	0
Total Reserve (%)	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$1,386,522	\$1,046,106

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL FACILITIES FUND (FUND 350)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2023-24 PROPOSED BUDGET

	Estimated Actual 2022-23	Proposed Budget 2023-24
A) REVENUES		
LCFF Sources	\$0	\$0
Federal Revenue	0	0
Other State Revenue	0	0
Other Local Revenue	0	0
TOTAL REVENUES	0	0
B) EXPENDITURES		
Certificated Salaries	0	0
Classified Salaries	0	0
Employee Benefits	0	0
Books and Supplies	0	0
Services and Other Operating Expenses	0	0
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
TOTAL EXPENDITURES	0	0
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	0	0
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	0	0
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0
E) NET INCREASE (DECREASE) IN FUND BALANCE	0	0
F) BEGINNING FUND BALANCE	0	0
G) ENDING FUND BALANCE	0	0
H) COMPONENTS OF ENDING FUND BALANCE		
a) Assigned for:		
Revolving Cash	0	0
Stores	0	0
Prepaid Expenditures	0	0
All Others	0	0
b) Restricted	0	0
c) Committed	0	0
d) Assigned	0	0
Total Assignments	0	0
e) Reserve:		
State Mandated Reserve	0	0
Board Maintained Reserve	0	0
Unassigned Reserve	0	0
Total Reserve (\$)	0	0
Total Reserve (%)	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$0	\$0

SANTA CLARA COUNTY OFFICE OF EDUCATION
DEBT SERVICE FUND (FUND 560)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2023-24 PROPOSED BUDGET

	Estimated Actual 2022-23	Proposed Budget 2023-24
A) REVENUES		
LCFF Sources	\$0	\$0
Federal Revenue	0	0
Other State Revenue	0	0
Other Local Revenue	0	0
TOTAL REVENUES	\$0	\$0
B) EXPENDITURES		
Certificated Salaries	\$0	\$0
Classified Salaries	0	0
Employee Benefits	0	0
Books and Supplies	0	0
Services and Other Operating Expenses	0	0
Capital Outlay	0	0
Other Outgo	976,000	981,750
Direct Support/Indirect Costs	0	0
TOTAL EXPENDITURES	\$976,000	\$981,750
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(\$976,000)	(\$981,750)
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	\$976,000	\$981,750
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$976,000	\$981,750
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$0	\$0
F) BEGINNING FUND BALANCE	\$1	\$1
G) ENDING FUND BALANCE	\$1	\$1
H) COMPONENTS OF ENDING FUND BALANCE		
a) Assigned for:		
Revolving Cash	\$0	\$0
Stores	0	0
Prepaid Expenditures	0	0
All Others	0	0
b) Restricted	1	1
c) Committed	0	0
d) Assigned	0	0
Total Assignments	\$1	\$1
e) Reserve:		
State Mandated Reserve	\$0	\$0
Board Maintained Reserve	0	0
Unassigned Reserve	0	0
Total Reserve (\$)	\$0	\$0
Total Reserve (%)	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$1	\$1

SANTA CLARA COUNTY OFFICE OF EDUCATION
SELF-INSURANCE FUND (FUND 670)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2023-24 PROPOSED BUDGET

	Estimated Actual 2022-23	Proposed Budget 2023-24
A) REVENUES		
LCFF Sources	\$0	\$0
Federal Revenue	0	0
Other State Revenue	0	0
Other Local Revenue	6,774,954	6,784,313
TOTAL REVENUES	\$6,774,954	\$6,784,313
B) EXPENDITURES		
Certificated Salaries	\$0	\$0
Classified Salaries	169,678	256,906
Employee Benefits	83,237	129,073
Books and Supplies	1,250	67,840
Services and Other Operating Expenses	6,568,885	8,997,239
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
TOTAL EXPENDITURES	\$6,823,050	\$9,451,058
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(\$48,096)	(\$2,666,745)
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	\$0	\$0
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	(\$48,096)	(\$2,666,745)
F) BEGINNING FUND BALANCE	\$20,171,847	\$20,123,751
G) ENDING FUND BALANCE	\$20,123,751	\$17,457,006
H) COMPONENTS OF ENDING FUND BALANCE		
a) Assigned for:		
Revolving Cash	\$0	\$0
Stores	0	0
Prepaid Expenditures	0	0
All Others	0	0
b) Restricted	0	0
c) Committed	0	0
d) Assigned	0	0
Total Assignments	\$0	\$0
e) Reserve:		
State Mandated Reserve	\$0	\$0
Board Maintained Reserve	0	0
Unassigned Reserve	20,123,751	17,457,006
Total Reserve (\$)	\$20,123,751	\$17,457,006
Total Reserve (%)	6.15%	4.85%
ENDING FUND BALANCE (a + b)	\$20,123,751	\$17,457,006

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

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

Public Hearing:	Adoption Date: June 21, 2023
Place: Santa Clara County Office of Education	Signed: _____
Date: June 14, 2023	Clerk/Secretary of the County Board
Time: 5:00 PM	(Original signature required)

Contact person for additional information on the budget reports:

Name: Niti Sharma
Title: Director, Internal Business Services
Telephone: 408-453-6623
E-mail: NSharma@sccoe.org

To update our mailing database, please complete the following:

Superintendent's Name: Mary Ann Dewan, Ph.D
Chief Business Official's Name: Stephanie Gomez
CBO's Title: Assistant Superintendent - Business Services
CBO's Telephone: 408-453-6519

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multi year) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 	X	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 	X	
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 	X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year? 		X
		<ul style="list-style-type: none"> Adoption date of the LCAP or an update to the LCAP 	07/01/2023	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	89,406,413.00	92,425,534.00	181,831,947.00	99,808,666.00	93,258,747.00	193,067,413.00	6.2%
2) Federal Revenue		8100-8299	0.00	57,579,347.00	57,579,347.00	0.00	70,524,488.00	70,524,488.00	22.5%
3) Other State Revenue		8300-8599	653,948.00	42,253,053.00	42,907,001.00	614,987.00	18,474,968.00	19,089,955.00	-55.5%
4) Other Local Revenue		8600-8799	15,290,089.00	39,901,641.00	55,191,730.00	13,348,128.00	43,033,126.00	56,381,254.00	2.2%
5) TOTAL, REVENUES			105,350,450.00	232,159,575.00	337,510,025.00	113,771,781.00	225,291,329.00	339,063,110.00	0.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	13,725,316.00	47,868,340.00	61,593,656.00	15,729,182.00	55,376,463.00	71,105,645.00	15.4%
2) Classified Salaries		2000-2999	31,081,940.00	45,267,988.00	76,349,928.00	35,599,562.00	50,368,229.00	85,967,791.00	12.6%
3) Employee Benefits		3000-3999	19,799,155.00	50,289,889.00	70,089,044.00	23,799,403.00	57,289,605.00	81,089,008.00	15.7%
4) Books and Supplies		4000-4999	1,855,507.00	5,241,137.00	7,096,644.00	2,412,418.00	3,685,795.00	6,098,213.00	-14.1%
5) Services and Other Operating Expenditures		5000-5999	11,225,958.00	43,415,767.00	54,641,725.00	11,633,455.00	48,035,877.00	59,669,332.00	9.2%
6) Capital Outlay		6000-6999	3,601,906.00	6,137,533.00	9,739,439.00	2,151,240.00	3,334,169.00	5,485,409.00	-43.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	42,574,541.00	4,989,695.00	47,564,236.00	47,042,811.00	4,089,960.00	51,132,771.00	7.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(15,406,374.00)	14,657,393.00	(748,981.00)	(17,290,011.00)	15,346,911.00	(1,943,100.00)	159.4%
9) TOTAL, EXPENDITURES			108,457,949.00	217,867,742.00	326,325,691.00	121,078,060.00	237,527,009.00	358,605,089.00	9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,107,499.00)	14,291,833.00	11,184,334.00	(7,306,279.00)	(12,235,680.00)	(19,541,959.00)	-274.7%
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	976,000.00	0.00	976,000.00	981,750.00	0.00	981,750.00	0.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,190,889.00)	1,190,889.00	0.00	(1,462,015.00)	1,462,015.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,166,889.00)	1,190,889.00	(976,000.00)	(2,443,765.00)	1,462,015.00	(981,750.00)	0.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,274,388.00)	15,482,722.00	10,208,334.00	(9,750,044.00)	(10,773,665.00)	(20,523,709.00)	-301.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	53,187,798.06	42,226,861.91	95,414,659.97	47,913,410.06	57,709,583.91	105,622,993.97	10.7%
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)			53,187,798.06	42,226,861.91	95,414,659.97	47,913,410.06	57,709,583.91	105,622,993.97	10.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,187,798.06	42,226,861.91	95,414,659.97	47,913,410.06	57,709,583.91	105,622,993.97	10.7%
2) Ending Balance, June 30 (E + F1e)			47,913,410.06	57,709,583.91	105,622,993.97	38,163,366.06	46,935,918.91	85,099,284.97	-19.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	57,709,583.91	57,709,583.91	0.00	46,935,918.91	46,935,918.91	-18.7%
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	17,805,028.00	0.00	17,805,028.00	15,145,174.00	0.00	15,145,174.00	-14.9%
Board Designation	0000	9780	176,000.00		176,000.00			0.00	
Facilities	0000	9780	640,701.00		640,701.00			0.00	
Technology and Data Services	0000	9780	9,186,538.00		9,186,538.00			0.00	
Reserve for Vacation and Sick Leave	0000	9780	3,422,128.00		3,422,128.00			0.00	
Carry over Unspent Unrestricted funds	0000	9780	4,379,661.00		4,379,661.00			0.00	
Board Designation	0000	9780			0.00	176,000.00		176,000.00	
Facilities	0000	9780			0.00	784,248.00		784,248.00	
Technology and Data Services	0000	9780			0.00	7,302,725.00		7,302,725.00	
Reserve for Vacation and Sick Leave	0000	9780			0.00	3,692,128.00		3,692,128.00	
Carry over of Unspent Funds	0000	9780			0.00	3,190,073.00		3,190,073.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	13,092,068.00	0.00	13,092,068.00	14,383,473.00	0.00	14,383,473.00	9.9%
Unassigned/Unappropriated Amount		9790	16,991,314.06	0.00	16,991,314.06	8,609,719.06	0.00	8,609,719.06	-49.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	151,423,395.73	(4,278,568.79)	147,144,826.94				

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
1) Fair Value Adjustment to Cash in County Treasury		9111	1,213.00	0.00	1,213.00				
b) in Banks		9120	145,751.22	85,749.00	231,500.22				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	(141,787.41)	(7,625.00)	(149,412.41)				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	(10,784.07)	144,647.12	133,863.05				
4) Due from Grantor Government		9290	6,359.39	1,470,583.59	1,476,942.98				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			151,449,147.86	(2,585,214.08)	148,863,933.78				
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	4,904,141.40	48,401.61	4,952,543.01				
2) Due to Grantor Governments		9590	4,064.23	0.00	4,064.23				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	(43,319.50)	(43,319.50)				
6) TOTAL, LIABILITIES			4,908,205.63	5,082.11	4,913,287.74				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			146,540,942.23	(2,590,296.19)	143,950,646.04				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	11,932,316.00	0.00	11,932,316.00	14,984,631.00	0.00	14,984,631.00	25.6%
Education Protection Account State Aid - Current Year		8012	92,000.00	0.00	92,000.00	83,000.00	0.00	83,000.00	-9.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	650,700.00	0.00	650,700.00	644,469.00	0.00	644,469.00	-1.0%
Timber Yield Tax		8022	189.00	0.00	189.00	189.00	0.00	189.00	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	178,144,170.00	0.00	178,144,170.00	195,341,280.00	0.00	195,341,280.00	9.7%
Unsecured Roll Taxes		8042	10,586,365.00	0.00	10,586,365.00	10,330,444.00	0.00	10,330,444.00	-2.4%
Prior Years' Taxes		8043	878.00	0.00	878.00	878.00	0.00	878.00	0.0%
Supplemental Taxes		8044	2,717,400.00	0.00	2,717,400.00	4,737,600.00	0.00	4,737,600.00	74.3%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,571,100.00	0.00	10,571,100.00	9,754,759.00	0.00	9,754,759.00	-7.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Suprs.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			214,695,118.00	0.00	214,695,118.00	235,877,250.00	0.00	235,877,250.00	9.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	659,444.00	0.00	659,444.00	1,151,787.00	0.00	1,151,787.00	74.7%
Property Taxes Transfers		8097	(125,948,149.00)	92,425,534.00	(33,522,615.00)	(137,220,371.00)	93,258,747.00	(43,961,624.00)	31.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			89,406,413.00	92,425,534.00	181,831,947.00	99,808,666.00	93,258,747.00	193,067,413.00	6.2%
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	2,244,209.00	2,244,209.00	0.00	2,145,437.00	2,145,437.00	-4.4%
Special Education Discretionary Grants		8182	0.00	1,372,708.00	1,372,708.00	0.00	974,884.00	974,884.00	-29.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	238,000.00	238,000.00	0.00	238,000.00	238,000.00	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		866,734.00	866,734.00		860,309.00	860,309.00	-0.7%
Title I, Part D, Local Delinquent Programs	3025	8290		479,510.00	479,510.00		656,802.00	656,802.00	37.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		52,357.00	52,357.00		27,156.00	27,156.00	-48.1%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		99,750.00	99,750.00		55,294.00	55,294.00	-44.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		117,886.00	117,886.00		0.00	0.00	-100.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		8,831,334.00	8,831,334.00		9,990,923.00	9,990,923.00	13.1%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	43,276,859.00	43,276,859.00	0.00	55,575,683.00	55,575,683.00	28.4%
TOTAL, FEDERAL REVENUE			0.00	57,579,347.00	57,579,347.00	0.00	70,524,488.00	70,524,488.00	22.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		2,232,343.00	2,232,343.00		2,509,387.00	2,509,387.00	12.4%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,667,037.00	3,667,037.00	0.00	3,870,021.00	3,870,021.00	5.5%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	380,278.00	0.00	380,278.00	347,706.00	0.00	347,706.00	-8.6%
Lottery - Unrestricted and Instructional Materials		8560	171,254.00	76,463.00	247,717.00	184,281.00	72,629.00	256,910.00	3.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		1,554,715.00	1,554,715.00		1,602,642.00	1,602,642.00	3.1%
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		21,496.00	21,496.00		0.00	0.00	-100.0%
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	102,416.00	34,700,999.00	34,803,415.00	83,000.00	10,420,289.00	10,503,289.00	-69.8%
TOTAL, OTHER STATE REVENUE			653,948.00	42,253,053.00	42,907,001.00	614,987.00	18,474,968.00	19,089,955.00	-55.5%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	4,767,729.00	4,767,729.00	0.00	2,500,000.00	2,500,000.00	-47.6%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	55,800.00	55,800.00	0.00	52,000.00	52,000.00	-6.8%
All Other Sales		8639	220,423.00	63,574.00	283,997.00	170,000.00	45,000.00	215,000.00	-24.3%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,617,405.00	0.00	2,617,405.00	1,929,504.00	0.00	1,929,504.00	-26.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	6,020,176.00	1,973,701.00	7,993,877.00	5,271,996.00	1,308,182.00	6,580,178.00	-17.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,322,746.00	15,267,523.00	17,590,269.00	2,441,118.00	17,154,030.00	19,595,148.00	11.4%
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	3,184,949.00	4,779,611.00	7,964,560.00	2,630,510.00	1,936,604.00	4,567,114.00	-42.7%
Tuition		8710	924,390.00	332,466.00	1,256,856.00	905,000.00	506,509.00	1,411,509.00	12.3%
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		12,661,237.00	12,661,237.00		19,530,801.00	19,530,801.00	54.3%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,290,089.00	39,901,641.00	55,191,730.00	13,348,128.00	43,033,126.00	56,381,254.00	2.2%
TOTAL, REVENUES			105,350,450.00	232,159,575.00	337,510,025.00	113,771,781.00	225,291,329.00	339,063,110.00	0.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,831,978.00	25,844,695.00	29,676,673.00	3,956,461.00	29,024,036.00	32,980,497.00	11.1%
Certificated Pupil Support Salaries		1200	461,614.00	8,103,918.00	8,565,532.00	488,671.00	9,785,736.00	10,274,407.00	20.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,136,456.00	10,074,780.00	19,211,236.00	11,220,569.00	12,478,656.00	23,699,225.00	23.4%
Other Certificated Salaries		1900	295,268.00	3,844,947.00	4,140,215.00	63,481.00	4,088,035.00	4,151,516.00	0.3%
TOTAL, CERTIFICATED SALARIES			13,725,316.00	47,868,340.00	61,593,656.00	15,729,182.00	55,376,463.00	71,105,645.00	15.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	182,990.00	24,279,197.00	24,462,187.00	462,382.00	26,201,990.00	26,664,372.00	9.0%
Classified Support Salaries		2200	3,846,095.00	9,741,328.00	13,587,423.00	4,564,328.00	11,693,985.00	16,258,313.00	19.7%
Classified Supervisors' and Administrators' Salaries		2300	10,409,296.00	2,145,396.00	12,554,692.00	11,928,032.00	2,871,934.00	14,799,966.00	17.9%
Clerical, Technical and Office Salaries		2400	15,607,049.00	7,132,798.00	22,739,847.00	17,642,239.00	7,516,454.00	25,158,693.00	10.6%
Other Classified Salaries		2900	1,036,510.00	1,969,269.00	3,005,779.00	1,002,581.00	2,083,866.00	3,086,447.00	2.7%
TOTAL, CLASSIFIED SALARIES			31,081,940.00	45,267,988.00	76,349,928.00	35,599,562.00	50,368,229.00	85,967,791.00	12.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,438,931.00	13,115,798.00	15,554,729.00	2,909,503.00	15,090,219.00	17,999,722.00	15.7%
PERS		3201-3202	7,519,272.00	11,157,052.00	18,676,324.00	9,433,058.00	13,621,188.00	23,054,246.00	23.4%
OASDI/Medicare/Alternative		3301-3302	2,527,264.00	4,278,849.00	6,806,113.00	2,883,085.00	4,819,708.00	7,702,793.00	13.2%
Health and Welfare Benefits		3401-3402	6,628,135.00	18,022,483.00	24,650,618.00	8,016,648.00	21,019,577.00	29,036,225.00	17.8%
Unemployment Insurance		3501-3502	226,020.00	461,543.00	687,563.00	26,903.00	62,065.00	88,968.00	-87.1%
Workers' Compensation		3601-3602	459,386.00	3,253,975.00	3,713,361.00	530,206.00	2,676,848.00	3,207,054.00	-13.8%
OPEB, Allocated		3701-3702	0.00	155.00	155.00	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	147.00	34.00	181.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			19,799,155.00	50,289,889.00	70,089,044.00	23,799,403.00	57,289,605.00	81,089,008.00	15.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	47,089.00	0.00	47,089.00	New
Books and Other Reference Materials		4200	42,230.00	52,864.00	95,094.00	123,279.00	23,217.00	146,496.00	54.1%
Materials and Supplies		4300	1,450,238.00	3,379,599.00	4,829,837.00	1,758,929.00	3,052,100.00	4,811,029.00	-0.4%
Noncapitalized Equipment		4400	351,176.00	1,805,418.00	2,156,594.00	478,954.00	610,478.00	1,089,432.00	-49.5%
Food		4700	11,863.00	3,256.00	15,119.00	4,167.00	0.00	4,167.00	-72.4%
TOTAL, BOOKS AND SUPPLIES			1,855,507.00	5,241,137.00	7,096,644.00	2,412,418.00	3,685,795.00	6,098,213.00	-14.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	122,197.00	26,032,294.00	26,154,491.00	83,160.00	31,304,999.00	31,388,159.00	20.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Travel and Conferences		5200	390,501.00	742,385.00	1,132,886.00	699,555.00	867,328.00	1,566,883.00	38.3%
Dues and Memberships		5300	171,406.00	43,219.00	214,625.00	256,192.00	50,070.00	306,262.00	42.7%
Insurance		5400 - 5450	3,438,529.00	74,958.00	3,513,487.00	623,598.00	8,332.00	631,930.00	-82.0%
Operations and Housekeeping Services		5500	937,534.00	1,085,068.00	2,022,602.00	1,127,493.00	841,525.00	1,969,018.00	-2.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	868,678.00	894,297.00	1,762,975.00	908,419.00	744,995.00	1,653,414.00	-6.2%
Transfers of Direct Costs		5710	(2,347,135.00)	2,347,135.00	0.00	(2,578,353.00)	2,578,353.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(381,525.00)	133,531.00	(247,994.00)	(588,984.00)	307,729.00	(281,255.00)	13.4%
Professional Consulting Services and Operating Expenditures		5800	7,071,516.00	11,763,830.00	18,835,346.00	10,572,262.00	10,959,438.00	21,531,700.00	14.3%
Communications		5900	954,257.00	299,050.00	1,253,307.00	530,113.00	373,108.00	903,221.00	-27.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,225,958.00	43,415,767.00	54,641,725.00	11,633,455.00	48,035,877.00	59,669,332.00	9.2%
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	2,727,206.00	5,332,726.00	8,059,932.00	889,143.00	3,165,599.00	4,054,742.00	-49.7%
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	763,968.00	804,807.00	1,568,775.00	958,492.00	168,570.00	1,127,062.00	-28.2%
Equipment Replacement		6500	110,732.00	0.00	110,732.00	303,605.00	0.00	303,605.00	174.2%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,601,906.00	6,137,533.00	9,739,439.00	2,151,240.00	3,334,169.00	5,485,409.00	-43.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	1,526,645.00	1,526,645.00	0.00	1,419,042.00	1,419,042.00	-7.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools		6500 7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		6500 7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		6500 7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools		6360 7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		6360 7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		6360 7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments		All Other 7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	14,033.00	14,033.00	0.00	30,909.00	30,909.00	120.3%
All Other Transfers Out to All Others		7299	42,574,541.00	3,449,017.00	46,023,558.00	47,042,811.00	2,640,009.00	49,682,820.00	8.0%
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)			42,574,541.00	4,989,695.00	47,564,236.00	47,042,811.00	4,089,960.00	51,132,771.00	7.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(14,657,393.00)	14,657,393.00	0.00	(15,346,911.00)	15,346,911.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(748,981.00)	0.00	(748,981.00)	(1,943,100.00)	0.00	(1,943,100.00)	159.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(15,406,374.00)	14,657,393.00	(748,981.00)	(17,290,011.00)	15,346,911.00	(1,943,100.00)	159.4%
TOTAL, EXPENDITURES			108,457,949.00	217,867,742.00	326,325,691.00	121,078,060.00	237,527,009.00	358,605,069.00	9.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	976,000.00	0.00	976,000.00	981,750.00	0.00	981,750.00	0.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			976,000.00	0.00	976,000.00	981,750.00	0.00	981,750.00	0.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8990	(2,105,470.00)	2,105,470.00	0.00	(2,637,588.00)	2,637,588.00	0.00	0.0%
Contributions from Restricted Revenues		8990	914,581.00	(914,581.00)	0.00	1,175,573.00	(1,175,573.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,190,889.00)	1,190,889.00	0.00	(1,462,015.00)	1,462,015.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b + c - d + e)			(2,166,889.00)	1,190,889.00	(976,000.00)	(2,443,765.00)	1,462,015.00	(981,750.00)	0.6%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	89,406,413.00	92,425,534.00	181,831,947.00	99,808,666.00	93,258,747.00	193,067,413.00	6.2%
2) Federal Revenue		8100-8299	0.00	57,579,347.00	57,579,347.00	0.00	70,524,488.00	70,524,488.00	22.5%
3) Other State Revenue		8300-8599	653,948.00	42,253,053.00	42,907,001.00	614,987.00	18,474,968.00	19,089,955.00	-55.5%
4) Other Local Revenue		8600-8799	15,290,089.00	39,901,641.00	55,191,730.00	13,348,128.00	43,033,126.00	56,381,254.00	2.2%
5) TOTAL, REVENUES			105,350,450.00	232,159,575.00	337,510,025.00	113,771,781.00	225,291,329.00	339,063,110.00	0.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	6,569,347.00	99,324,543.00	105,893,890.00	7,360,500.00	106,982,819.00	114,343,319.00	8.0%
2) Instruction - Related Services		2000-2999	10,591,352.00	30,762,397.00	41,353,749.00	11,870,995.00	36,882,723.00	48,753,718.00	17.9%
3) Pupil Services		3000-3999	3,225,848.00	40,664,200.00	43,890,048.00	4,215,689.00	43,389,881.00	47,605,570.00	8.5%
4) Ancillary Services		4000-4999	0.00	9,084,592.00	9,084,592.00	0.00	21,494,416.00	21,494,416.00	136.6%
5) Community Services		5000-5999	0.00	674,124.00	674,124.00	0.00	4,000.00	4,000.00	-99.4%
6) Enterprise		6000-6999	0.00	2,634.00	2,634.00	0.00	0.00	0.00	-100.0%
7) General Administration		7000-7999	38,587,862.00	21,604,262.00	60,192,124.00	44,713,548.00	17,372,577.00	62,086,125.00	3.1%
8) Plant Services		8000-8999	6,908,999.00	10,761,295.00	17,670,294.00	5,874,517.00	7,310,633.00	13,185,150.00	-25.4%
9) Other Outgo		9000-9999	42,574,541.00	4,989,695.00	47,564,236.00	47,042,811.00	4,089,960.00	51,132,771.00	7.5%
10) TOTAL, EXPENDITURES			108,457,949.00	217,867,742.00	326,325,691.00	121,078,060.00	237,527,009.00	358,605,069.00	9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,107,499.00)	14,291,833.00	11,184,334.00	(7,306,279.00)	(12,235,680.00)	(19,541,959.00)	-274.7%
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	976,000.00	0.00	976,000.00	981,750.00	0.00	981,750.00	0.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,190,889.00)	1,190,889.00	0.00	(1,462,015.00)	1,462,015.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,166,889.00)	1,190,889.00	(976,000.00)	(2,443,765.00)	1,462,015.00	(981,750.00)	0.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,274,388.00)	15,482,722.00	10,208,334.00	(9,750,044.00)	(10,773,665.00)	(20,523,709.00)	-301.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	53,187,798.06	42,226,861.91	95,414,659.97	47,913,410.06	57,709,583.91	105,622,993.97	10.7%
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)			53,187,798.06	42,226,861.91	95,414,659.97	47,913,410.06	57,709,583.91	105,622,993.97	10.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,187,798.06	42,226,861.91	95,414,659.97	47,913,410.06	57,709,583.91	105,622,993.97	10.7%
2) Ending Balance, June 30 (E + F1e)			47,913,410.06	57,709,583.91	105,622,993.97	38,163,366.06	46,935,918.91	85,099,284.97	-19.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	57,709,583.91	57,709,583.91	0.00	46,935,918.91	46,935,918.91	-18.7%
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	17,805,028.00	0.00	17,805,028.00	15,145,174.00	0.00	15,145,174.00	-14.9%
Board Designation		0000	176,000.00		176,000.00			0.00	
Facilities		0000	640,701.00		640,701.00			0.00	
Technology and Data Services		0000	9,186,538.00		9,186,538.00			0.00	
Reserve for Vacation and Sick Leave		0000	3,422,128.00		3,422,128.00			0.00	
Carry over Unspent Unrestricted funds		0000	4,379,661.00		4,379,661.00			0.00	
Board Designation		0000			0.00	176,000.00		176,000.00	
Facilities		0000			0.00	784,248.00		784,248.00	
Technology and Data Services		0000			0.00	7,302,725.00		7,302,725.00	
Reserve for Vacation and Sick Leave		0000			0.00	3,692,128.00		3,692,128.00	
Carry over of Unspent Funds		0000			0.00	3,190,073.00		3,190,073.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	13,092,068.00	0.00	13,092,068.00	14,383,473.00	0.00	14,383,473.00	9.9%
Unassigned/Unappropriated Amount		9790	16,991,314.06	0.00	16,991,314.06	8,609,719.06	0.00	8,609,719.06	-49.3%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5810	Other Restricted Federal	614.00	614.00
6266	Educator Effectiveness, FY 2021-22	2,237,133.31	1,734,693.31
6300	Lottery: Instructional Materials	21,498.49	21,498.49
6318	Antibias Education Grant	199,119.00	199,119.00
6332	CA Community Schools Partnership Act - Implementation Grant	9,170,081.00	6,879,685.00
6334	CA Community Schools Partnership Act - Technical Assistance Center Contracts	5,750,000.00	5,750,000.00
6500	Special Education	2,533,724.14	2,533,724.14
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	443,450.52	443,450.52
6536	Special Ed: Dispute Prevention and Dispute Resolution	322,945.16	322,945.16
6546	Mental Health-Related Services	10,029.00	10,029.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	713,603.00	713,603.00
7085	Learning Communities for School Success Program	340,635.49	340,635.49
7311	Classified School Employee Professional Development Block Grant	164,562.00	164,562.00
7412	A-G Access/Success Grant	174,482.00	174,482.00
7413	A-G Learning Loss Mitigation Grant	150,000.00	150,000.00
7425	Expanded Learning Opportunities (ELO) Grant	.21	.21
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	.77	.77
7430	COVID Mitigation for Counties	.55	.55
7435	Learning Recovery Emergency Block Grant	1,326,149.00	446,850.00
7810	Other Restricted State	550,643.00	550,643.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	7,564,771.29	10,021,024.29
9010	Other Restricted Local	26,036,141.98	16,478,358.98
Total, Restricted Balance		57,709,583.91	46,935,918.91

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	54,926,376.00	27,845,886.00	-49.3%
3) Other State Revenue		8300-8599	24,545,076.00	2,647,615.00	-89.2%
4) Other Local Revenue		8600-8799	224,267.00	0.00	-100.0%
5) TOTAL, REVENUES			79,695,719.00	30,493,501.00	-61.7%
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	79,354,922.00	30,493,501.00	-61.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			79,354,922.00	30,493,501.00	-61.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			340,797.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			340,797.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(224,267.00)	116,530.00	-152.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(224,267.00)	116,530.00	-152.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(224,267.00)	116,530.00	-152.0%
2) Ending Balance, June 30 (E + F1e)			116,530.00	116,530.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	116,530.00	116,530.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,111,112.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			14,111,112.97		
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	(133,461.90)		
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			(133,461.90)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			14,244,574.87		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources					
		8287	54,926,376.00	27,845,886.00	-49.3%
TOTAL, FEDERAL REVENUE			54,926,376.00	27,845,886.00	-49.3%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	15,880,700.00	2,647,615.00	-83.3%
Prior Years	6500	8319	133,774.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	8,530,602.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			24,545,076.00	2,647,615.00	-89.2%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	224,267.00	0.00	-100.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			224,267.00	0.00	-100.0%
TOTAL, REVENUES			79,695,719.00	30,493,501.00	-61.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	63,456,978.00	27,845,886.00	-56.1%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	15,897,944.00	2,647,615.00	-83.3%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			79,354,922.00	30,493,501.00	-61.6%
TOTAL, EXPENDITURES			79,354,922.00	30,493,501.00	-61.6%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	54,926,376.00	27,845,886.00	-49.3%
3) Other State Revenue		8300-8599	24,545,076.00	2,647,615.00	-89.2%
4) Other Local Revenue		8600-8799	224,267.00	0.00	-100.0%
5) TOTAL, REVENUES			79,695,719.00	30,493,501.00	-61.7%
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		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	79,354,922.00	30,493,501.00	-61.6%
10) TOTAL, EXPENDITURES			79,354,922.00	30,493,501.00	-61.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			340,797.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			340,797.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(224,267.00)	116,530.00	-152.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(224,267.00)	116,530.00	-152.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(224,267.00)	116,530.00	-152.0%
2) Ending Balance, June 30 (E + F1e)			116,530.00	116,530.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	116,530.00	116,530.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6500	Special Education	116,530.00	116,530.00
Total, Restricted Balance		116,530.00	116,530.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,877,812.00	2,054,302.00	9.4%
3) Other State Revenue		8300-8599	9,500,315.00	28,377,459.00	198.7%
4) Other Local Revenue		8600-8799	150,060.00	0.00	-100.0%
5) TOTAL, REVENUES			11,528,187.00	30,431,761.00	164.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,905,985.00	2,508,318.00	31.6%
2) Classified Salaries		2000-2999	2,828,867.00	4,053,291.00	43.3%
3) Employee Benefits		3000-3999	2,489,274.00	3,550,045.00	42.6%
4) Books and Supplies		4000-4999	332,005.00	6,056,100.00	1,724.1%
5) Services and Other Operating Expenditures		5000-5999	3,701,151.00	12,661,323.00	242.1%
6) Capital Outlay		6000-6999	2,601.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	748,981.00	1,943,100.00	159.4%
9) TOTAL, EXPENDITURES			12,008,864.00	30,772,177.00	156.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(480,677.00)	(340,416.00)	-29.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	945,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	945,000.00	0.00	-100.0%
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)			(480,677.00)	(340,416.00)	-29.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,867,198.57	1,386,521.57	-25.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,867,198.57	1,386,521.57	-25.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,867,198.57	1,386,521.57	-25.7%
2) Ending Balance, June 30 (E + F1e)					
			1,386,521.57	1,046,105.57	-24.6%
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	1,386,521.57	1,046,105.57	-24.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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		9110	3,279,444.55		
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	(.02)		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,279,444.53		
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)			3,279,444.53		
FEDERAL REVENUE					
Child Nutrition Programs		8220	421,559.00	620,283.00	47.1%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,456,253.00	1,434,019.00	-1.5%
TOTAL, FEDERAL REVENUE			1,877,812.00	2,054,302.00	9.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	29,667.00	37,226.00	25.5%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	7,134,889.00	26,103,739.00	265.9%
All Other State Revenue	All Other	8590	2,335,759.00	2,236,494.00	-4.2%
TOTAL, OTHER STATE REVENUE			9,500,315.00	28,377,459.00	198.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	78,965.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	71,095.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			150,060.00	0.00	-100.0%
TOTAL, REVENUES			11,528,187.00	30,431,761.00	164.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	916,348.00	1,331,296.00	45.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	983,311.00	1,177,022.00	19.7%
Other Certificated Salaries		1900	6,326.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,905,985.00	2,508,318.00	31.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,083,761.00	1,745,860.00	61.1%
Classified Support Salaries		2200	193,946.00	282,356.00	45.6%
Classified Supervisors' and Administrators' Salaries		2300	591,996.00	785,643.00	32.7%
Clerical, Technical and Office Salaries		2400	932,834.00	1,204,762.00	29.2%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	26,330.00	34,670.00	31.7%
TOTAL, CLASSIFIED SALARIES			2,828,867.00	4,053,291.00	43.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	310,421.00	419,184.00	35.0%
PERS		3201-3202	756,035.00	1,168,367.00	54.5%
OASDI/Medicare/Alternative		3301-3302	255,280.00	362,722.00	42.1%
Health and Welfare Benefits		3401-3402	977,122.00	1,418,531.00	45.2%
Unemployment Insurance		3501-3502	23,416.00	3,300.00	-85.9%
Workers' Compensation		3601-3602	167,000.00	177,941.00	6.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,489,274.00	3,550,045.00	42.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	7,119.00	8,003.00	12.4%
Materials and Supplies		4300	174,967.00	5,862,774.00	3,250.8%
Noncapitalized Equipment		4400	149,847.00	77,000.00	-48.6%
Food		4700	72.00	108,323.00	150,348.6%
TOTAL, BOOKS AND SUPPLIES			332,005.00	6,056,100.00	1,724.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,860,398.00	3,757,914.00	102.0%
Travel and Conferences		5200	16,351.00	23,428.00	43.3%
Dues and Memberships		5300	24,812.00	24,699.00	-0.5%
Insurance		5400-5450	20,837.00	12,600.00	-39.5%
Operations and Housekeeping Services		5500	106,659.00	81,769.00	-23.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,916.00	41,882.00	-17.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	247,669.00	281,055.00	13.5%
Professional/Consulting Services and Operating Expenditures		5800	1,341,104.00	8,403,646.00	526.6%
Communications		5900	32,405.00	34,330.00	5.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,701,151.00	12,661,323.00	242.1%
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	2,601.00	0.00	-100.0%
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			2,601.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	748,981.00	1,943,100.00	159.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			748,981.00	1,943,100.00	159.4%
TOTAL, EXPENDITURES			12,008,864.00	30,772,177.00	156.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	945,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			945,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	945,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			945,000.00	0.00	-100.0%
OTHER SOURCES/USES					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,877,812.00	2,054,302.00	9.4%
3) Other State Revenue		8300-8599	9,500,315.00	28,377,459.00	198.7%
4) Other Local Revenue		8600-8799	150,060.00	0.00	-100.0%
5) TOTAL, REVENUES			11,528,187.00	30,431,761.00	164.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,472,614.00	19,812,552.00	470.5%
2) Instruction - Related Services	2000-2999		4,160,150.00	4,642,631.00	11.6%
3) Pupil Services	3000-3999		3,076,090.00	3,631,350.00	18.1%
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		748,981.00	1,943,100.00	159.4%
8) Plant Services	8000-8999		551,029.00	742,544.00	34.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,008,864.00	30,772,177.00	156.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(480,677.00)	(340,416.00)	-29.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	945,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	945,000.00	0.00	-100.0%
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)			(480,677.00)	(340,416.00)	-29.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,867,198.57	1,386,521.57	-25.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,867,198.57	1,386,521.57	-25.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,867,198.57	1,386,521.57	-25.7%
2) Ending Balance, June 30 (E + F1e)			1,386,521.57	1,046,105.57	-24.6%
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	1,386,521.57	1,046,105.57	-24.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	8.00	8.00
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	.87	.87
6057	Child Dev : Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	420,283.00	79,867.00
6129	Child Development: Center-Based Reserve Account for Department of Social Services Programs	53,621.69	53,621.69
6130	Child Development: Center-Based Reserve Account	912,608.01	912,608.01
Total, Restricted Balance		1,386,521.57	1,046,105.57

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2.83	2.83	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2.83	2.83	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2.83	2.83	0.0%
2) Ending Balance, June 30 (E + F1e)			2.83	2.83	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	2.83	2.83	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
9150			0.00		
3) Accounts Receivable					
9200			0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2.83		
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)			2.83		
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%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		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 + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	2.83	2.83	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2.83	2.83	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2.83	2.83	0.0%
2) Ending Balance, June 30 (E + F1e)			2.83	2.83	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	2.83	2.83	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
7710	State School Facilities Projects	2.83	2.83
Total, Restricted Balance		2.83	2.83

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	976,000.00	981,750.00	0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			976,000.00	981,750.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(976,000.00)	(981,750.00)	0.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	976,000.00	981,750.00	0.6%
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			976,000.00	981,750.00	0.6%
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	1.17	1.17	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.17	1.17	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.17	1.17	0.0%
2) Ending Balance, June 30 (E + F1e)			1.17	1.17	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	1.17	1.17	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	.05		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	1.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1.05		
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)			1.05		
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					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
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					
Debt Service - Interest		7438	91,000.00	46,750.00	-48.6%
Other Debt Service - Principal		7439	885,000.00	935,000.00	5.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			976,000.00	981,750.00	0.6%
TOTAL, EXPENDITURES			976,000.00	981,750.00	0.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	976,000.00	981,750.00	0.6%
(a) TOTAL, INTERFUND TRANSFERS IN			976,000.00	981,750.00	0.6%
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					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			976,000.00	981,750.00	0.6%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	976,000.00	981,750.00	0.6%
10) TOTAL, EXPENDITURES			976,000.00	981,750.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(976,000.00)	(981,750.00)	0.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	976,000.00	981,750.00	0.6%
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			976,000.00	981,750.00	0.6%
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	1.17	1.17	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.17	1.17	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.17	1.17	0.0%
2) Ending Balance, June 30 (E + F1e)			1.17	1.17	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	1.17	1.17	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	1.17	1.17
Total, Restricted Balance		1.17	1.17

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,774,954.00	6,784,313.00	0.1%
5) TOTAL, REVENUES			6,774,954.00	6,784,313.00	0.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	169,678.00	256,906.00	51.4%
3) Employee Benefits		3000-3999	83,237.00	129,073.00	55.1%
4) Books and Supplies		4000-4999	1,250.00	67,840.00	5,327.2%
5) Services and Other Operating Expenses		5000-5999	6,568,885.00	8,997,239.00	37.0%
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			6,823,050.00	9,451,058.00	38.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(48,096.00)	(2,666,745.00)	5,444.6%
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)			(48,096.00)	(2,666,745.00)	5,444.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	20,171,847.39	20,123,751.39	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,171,847.39	20,123,751.39	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			20,171,847.39	20,123,751.39	-0.2%
2) Ending Net Position, June 30 (E + F1e)			20,123,751.39	17,457,006.39	-13.3%
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	20,123,751.39	17,457,006.39	-13.3%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	32,819,154.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,009.44		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	(1,405.52)		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,947.32		
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	354,981.74		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	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			33,181,687.52		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	12,931,099.81		
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			12,931,099.81		
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)			20,250,587.71		
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	617,227.00	430,926.00	-30.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	844,148.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	5,106,839.00	6,118,222.00	19.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	206,740.00	235,165.00	13.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,774,954.00	6,784,313.00	0.1%
TOTAL, REVENUES			6,774,954.00	6,784,313.00	0.1%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	129,801.00	212,448.00	63.7%
Clerical, Technical and Office Salaries		2400	39,877.00	44,458.00	11.5%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			169,678.00	256,906.00	51.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	40,834.00	69,365.00	69.9%
OASDI/Medicare/Alternative		3301-3302	12,924.00	19,653.00	52.1%
Health and Welfare Benefits		3401-3402	26,889.00	37,270.00	38.6%
Unemployment Insurance		3501-3502	845.00	129.00	-84.7%
Workers' Compensation		3601-3602	1,745.00	2,656.00	52.2%
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			83,237.00	129,073.00	55.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,250.00	64,840.00	5,087.2%
Noncapitalized Equipment		4400	0.00	3,000.00	New
TOTAL, BOOKS AND SUPPLIES			1,250.00	67,840.00	5,327.2%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	2,049.00	New
Dues and Memberships		5300	0.00	150.00	New
Insurance		5400-5450	4,157,920.00	4,044,996.00	-2.7%
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 - Interfund		5750	325.00	200.00	-38.5%
Professional/Consulting Services and Operating Expenditures		5800	2,410,244.00	4,948,884.00	105.3%
Communications		5900	396.00	960.00	142.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,568,885.00	8,997,239.00	37.0%
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%
TOTAL, EXPENSES			6,823,050.00	9,451,058.00	38.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,774,954.00	6,784,313.00	0.1%
5) TOTAL, REVENUES			6,774,954.00	6,784,313.00	0.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		6,823,050.00	9,451,058.00	38.5%
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			6,823,050.00	9,451,058.00	38.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(48,096.00)	(2,666,745.00)	5,444.6%
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)			(48,096.00)	(2,666,745.00)	5,444.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	20,171,847.39	20,123,751.39	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,171,847.39	20,123,751.39	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			20,171,847.39	20,123,751.39	-0.2%
2) Ending Net Position, June 30 (E + F1e)			20,123,751.39	17,457,006.39	-13.3%
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	20,123,751.39	17,457,006.39	-13.3%

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

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

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	69.74	69.74	69.74	50.00	50.00	50.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	77.88	77.88	77.88	105.00	105.00	105.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	147.62	147.62	147.62	155.00	155.00	155.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	773.13	773.13	773.13	773.13	773.13	773.13
c. Special Education-NPS/LCI	17.95	17.95	17.95	17.95	17.95	17.95
d. Special Education Extended Year	66.99	66.99	66.99	66.99	66.99	66.99
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund(Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	858.07	858.07	858.07	858.07	858.07	858.07
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,005.69	1,005.69	1,005.69	1,013.07	1,013.07	1,013.07
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	223,645.02	223,645.02	223,645.02	223,645.02	223,645.02	219,264.05
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	52.46	52.46	52.46	60.00	60.00	60.00
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	52.46	52.46	52.46	60.00	60.00	60.00
3. Charter School Funded County Program ADA						
a. County Community Schools	167.44	167.44	167.44	200.00	200.00	200.00
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	167.44	167.44	167.44	200.00	200.00	200.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	219.90	219.90	219.90	260.00	260.00	260.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	219.90	219.90	219.90	260.00	260.00	260.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			148,374,518.00	162,798,795.00	215,975,905.00	198,882,934.00	200,868,467.00	224,774,551.00	247,333,845.00	224,266,327.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		429,999.00	429,999.00	787,860.00	773,999.00	773,999.00	787,859.00	773,999.00	997,064.00
Property Taxes	8020-8079		1,206,739.00	539,304.00	316,731.00	10,539,764.00	36,588,815.00	36,393,575.00	36,715,253.00	859,324.00
Miscellaneous Funds	8080-8099			36,418.00	(2,469.00)	12,211.00	106,704.00	26,919.00	(21,815,048.00)	30,847.00
Federal Revenue	8100-8299		11,956,442.00	(12,294,963.00)	6,731,545.00	8,209,382.00	3,913,701.00	5,465,320.00	2,976,643.00	4,450,095.00
Other State Revenue	8300-8599		490,116.00	(726,375.00)	2,127,841.00	1,665,072.00	2,096,735.00	2,088,924.00	1,350,706.00	1,396,268.00
Other Local Revenue	8600-8799		3,255,380.00	9,260,884.00	1,745,733.00	3,304,730.00	2,957,809.00	2,182,400.00	3,414,878.00	3,191,964.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979				2,357.00	(2,357.00)	8,474.00		(8,474.00)	
TOTAL RECEIPTS			17,338,676.00	(2,754,733.00)	11,709,598.00	24,502,801.00	46,446,237.00	46,944,997.00	23,407,957.00	10,925,562.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		4,158,135.00	6,153,694.00	5,785,127.00	5,848,295.00	6,006,822.00	6,085,964.00	6,641,650.00	6,152,016.00
Classified Salaries	2000-2999		6,447,380.00	7,117,428.00	7,043,992.00	7,181,561.00	7,057,367.00	7,492,512.00	7,143,878.00	6,887,353.00
Employee Benefits	3000-3999		4,920,719.00	5,973,148.00	5,939,254.00	6,019,878.00	6,096,272.00	6,091,616.00	6,041,266.00	6,348,118.00
Books and Supplies	4000-4999		42,320.00	305,516.00	512,221.00	437,005.00	551,513.00	579,813.00	617,500.00	587,516.00
Services	5000-5999		2,788,645.00	2,155,710.00	2,417,062.00	3,800,581.00	2,306,061.00	3,857,019.00	2,847,718.00	4,729,056.00
Capital Outlay	6000-6599		227,394.00	449,218.00	709,393.00	535,000.00	450,000.00	428,188.00	326,259.00	393,158.00
Other Outgo	7000-7499			(42,851,328.00)	(102,335.00)	(2,827.00)	153,766.00	(46,582.00)	21,238,908.00	(94,594.00)
Interfund Transfers Out	7600-7629				45,500.00					

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			18,584,593.00	(20,696,614.00)	22,350,214.00	23,819,493.00	22,621,801.00	24,488,530.00	44,857,179.00	25,002,623.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	25,000.00	(399.00)			(524.00)				
Accounts Receivable	9200-9299	27,059,751.44	(1,691,115.00)	(12,036,403.00)	(5,559,276.00)	1,025,780.00	(149,492.00)	(75,061.00)	(1,786,660.00)	(45,120.00)
Due From Other Funds	9310	1,109,202.29			1,109,202.00					
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		28,193,953.73	(1,691,514.00)	(12,036,403.00)	(4,450,074.00)	1,025,256.00	(149,492.00)	(75,061.00)	(1,786,660.00)	(45,120.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	67,764,605.30	(16,343,432.00)	(48,263,241.00)	(693,715.00)	(302.00)	(85,802.00)	(2,566.00)	(34,035.00)	5,893.00
Due To Other Funds	9610	2,568,293.64			2,568,294.00					
Current Loans	9640									
Unearned Revenues	9650	7,148,061.53	950,681.00	1,521,437.00	669,263.00				50,000.00	
Deferred Inflows of Resources	9690									
SUBTOTAL		77,480,960.47	(15,392,751.00)	(46,741,804.00)	2,543,842.00	(302.00)	(85,802.00)	(2,566.00)	15,965.00	5,893.00
<u>Nonoperating</u>										
Suspense Clearing	9910		1,968,957.00	529,828.00	541,561.00	276,667.00	145,338.00	175,322.00	184,329.00	161,831.00
TOTAL BALANCE SHEET ITEMS		(49,287,006.74)	15,670,194.00	35,235,229.00	(6,452,355.00)	1,302,225.00	81,648.00	102,827.00	(1,618,296.00)	110,818.00
E. NET INCREASE/DECREASE (B - C + D)			14,424,277.00	53,177,110.00	(17,092,971.00)	1,985,533.00	23,906,084.00	22,559,294.00	(23,067,518.00)	(13,966,243.00)
F. ENDING CASH (A + E)			162,798,795.00	215,975,905.00	198,882,934.00	200,868,467.00	224,774,551.00	247,333,845.00	224,266,327.00	210,300,084.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		210,300,084.00	221,854,529.00	232,278,202.00	207,893,378.73				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,038,194.00	997,064.00	2,497,064.00	4,780,531.00	0.00		15,067,631.00	15,067,631.00
Property Taxes	8020-8079	23,350,603.00	42,331,143.00	1,508,665.00	30,459,703.00			220,809,619.00	220,809,619.00
Miscellaneous Funds	8080-8099	2,964,243.00	295,168.00	(9,645,128.00)	(14,819,702.00)			(42,809,837.00)	(42,809,837.00)
Federal Revenue	8100-8299	3,491,718.00	5,742,291.00	4,565,137.00	25,317,177.00			70,524,488.00	70,524,488.00
Other State Revenue	8300-8599	2,856,691.00	4,584,276.00	706,892.00	452,809.00			19,089,955.00	19,089,955.00
Other Local Revenue	8600-8799	4,666,828.00	3,835,780.00	3,897,530.00	14,667,338.00			56,381,254.00	56,381,254.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		38,368,277.00	57,785,722.00	3,530,160.00	60,857,856.00	0.00	0.00	339,063,110.00	339,063,110.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,979,005.00	6,073,983.00	5,807,574.00	6,413,380.00	0.00		71,105,645.00	71,105,645.00
Classified Salaries	2000-2999	7,178,627.00	7,214,514.00	7,017,444.00	8,185,735.00			85,967,791.00	85,967,791.00
Employee Benefits	3000-3999	6,479,412.00	6,484,968.00	6,597,383.00	14,096,974.00			81,089,008.00	81,089,008.00
Books and Supplies	4000-4999	421,557.00	568,866.00	617,559.27	856,826.73			6,098,213.00	6,098,213.00
Services	5000-5999	5,547,054.00	5,379,372.00	6,460,490.00	17,380,564.00			59,669,332.00	59,669,332.00
Capital Outlay	6000-6599	452,216.00	507,878.00	597,582.00	409,123.00			5,485,409.00	5,485,409.00
Other Outgo	7000-7499	(13,611.00)	21,233,688.00	993,200.00	48,681,386.00			49,189,671.00	49,189,671.00
Interfund Transfers Out	7600-7629	936,250.00						981,750.00	981,750.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		26,980,510.00	47,463,269.00	28,091,232.27	96,023,988.73	0.00	0.00	359,586,819.00	359,586,819.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(8,198.00)	2,125.00	36,752.00	(4,756.00)			25,000.00	
Accounts Receivable	9200-9299	1,263.00	(89,222.00)	(43,638.00)	22,850,675.00			2,401,731.00	
Due From Other Funds	9310				(1,000,000.00)			109,202.00	
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		(6,935.00)	(87,097.00)	(6,886.00)	21,845,919.00	0.00	0.00	2,535,933.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	16,418.00	31,769.00	(21,424.00)	61,002,690.00			(4,387,747.00)	
Due To Other Funds	9610				3,500,000.00			6,068,294.00	
Current Loans	9640							0.00	
Unearned Revenues	9650				5,000,000.00			8,191,381.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		16,418.00	31,769.00	(21,424.00)	69,502,690.00	0.00	0.00	9,871,928.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	190,031.00	220,086.00	161,711.00	(4,555,661.00)			0.00	
TOTAL BALANCE SHEET ITEMS		166,678.00	101,220.00	176,249.00	(52,212,432.00)	0.00	0.00	(7,335,995.00)	0.00
E. NET INCREASE/DECREASE (B - C + D)		11,554,445.00	10,423,673.00	(24,384,823.27)	(87,378,564.73)	0.00	0.00	(27,859,704.00)	(20,523,709.00)
F. ENDING CASH (A + E)		221,854,529.00	232,278,202.00	207,893,378.73	120,514,814.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								120,514,814.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			120,514,814.00	134,450,690.00	184,265,794.00	164,500,647.00	165,868,494.00	191,516,719.00	215,863,988.00	211,618,494.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		429,999.00	429,999.00	787,860.00	773,999.00	773,999.00	787,859.00	773,999.00	997,064.00
Property Taxes	8020-8079		1,206,739.00	539,304.00	316,731.00	10,539,764.00	36,588,815.00	36,393,575.00	36,715,253.00	859,324.00
Miscellaneous Funds	8080-8099		0.00	36,418.00	(2,469.00)	12,211.00	106,704.00	26,919.00	(20,957,188.00)	30,847.00
Federal Revenue	8100-8299		10,425,554.00	(13,825,851.00)	5,200,657.00	6,678,494.00	2,382,813.00	3,934,432.00	1,445,755.00	2,919,207.00
Other State Revenue	8300-8599		212,436.00	(1,004,045.00)	1,850,171.00	1,387,392.00	1,819,055.00	1,811,244.00	1,073,026.00	1,118,588.00
Other Local Revenue	8600-8799		3,095,380.00	9,100,884.00	1,585,733.00	3,144,730.00	2,797,809.00	2,022,400.00	3,254,878.00	3,031,964.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979				2,357.00	(2,357.00)	8,474.00		(8,474.00)	
TOTAL RECEIPTS			15,370,108.00	(4,723,291.00)	9,741,040.00	22,534,233.00	44,477,669.00	44,976,429.00	22,297,249.00	8,956,994.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,975,256.00	5,970,815.00	5,602,248.00	5,665,416.00	5,823,943.00	5,903,085.00	6,458,771.00	5,969,137.00
Classified Salaries	2000-2999		6,459,069.00	7,129,117.00	7,055,681.00	7,193,250.00	7,069,056.00	7,504,201.00	7,155,567.00	6,899,042.00
Employee Benefits	3000-3999		4,950,611.00	6,003,040.00	5,969,146.00	5,949,770.00	6,126,164.00	6,021,508.00	6,071,158.00	6,378,010.00
Books and Supplies	4000-4999		42,320.00	248,631.00	455,336.00	380,120.00	494,628.00	522,928.00	560,615.00	530,631.00
Services	5000-5999		1,449,776.00	1,386,841.00	1,648,193.00	3,031,712.00	(768,869.00)	635,907.00	635,907.00	3,960,187.00
Capital Outlay	6000-6599		227,394.00	165,388.00	425,563.00	251,170.00	166,170.00	144,358.00	42,429.00	109,328.00
Other Outgo	7000-7499			(43,206,998.00)	(102,335.00)	(2,827.00)			4,000,000.00	(94,594.00)
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			17,104,426.00	(22,303,166.00)	21,053,832.00	22,468,611.00	18,911,092.00	20,731,987.00	24,924,447.00	23,751,741.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	25,000.00	(399.00)			(524.00)				
Accounts Receivable	9200-9299	27,059,751.44	(1,691,115.00)	(17,036,403.00)	(5,559,276.00)	1,025,780.00	(149,492.00)	(75,061.00)	(1,786,660.00)	(45,120.00)
Due From Other Funds	9310	1,109,202.29			1,109,202.00					
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		28,193,953.73	(1,691,514.00)	(17,036,403.00)	(4,450,074.00)	1,025,256.00	(149,492.00)	(75,061.00)	(1,786,660.00)	(45,120.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	67,764,605.30	(16,343,432.00)	(50,263,241.00)	(693,715.00)	(302.00)	(85,802.00)	(2,566.00)	(34,035.00)	5,893.00
Due To Other Funds	9610	2,568,293.64			2,568,294.00					
Current Loans	9640									
Unearned Revenues	9650	7,148,061.53	950,681.00	1,521,437.00	2,669,263.00				50,000.00	
Deferred Inflows of Resources	9690									
SUBTOTAL		77,480,960.47	(15,392,751.00)	(48,741,804.00)	4,543,842.00	(302.00)	(85,802.00)	(2,566.00)	15,965.00	5,893.00
<u>Nonoperating</u>										
Suspense Clearing	9910		1,968,957.00	529,828.00	541,561.00	276,667.00	145,338.00	175,322.00	184,329.00	161,831.00
TOTAL BALANCE SHEET ITEMS		(49,287,006.74)	15,670,194.00	32,235,229.00	(8,452,355.00)	1,302,225.00	81,648.00	102,827.00	(1,618,296.00)	110,818.00
E. NET INCREASE/DECREASE (B - C + D)			13,935,876.00	49,815,104.00	(19,765,147.00)	1,367,847.00	25,648,225.00	24,347,269.00	(4,245,494.00)	(14,683,929.00)
F. ENDING CASH (A + E)			134,450,690.00	184,265,794.00	164,500,647.00	165,868,494.00	191,516,719.00	215,863,988.00	211,618,494.00	196,934,565.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		196,934,565.00	209,564,768.00	204,270,755.00	178,680,014.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,038,194.00	997,064.00	2,497,064.00	4,780,531.00			15,067,631.00	15,067,631.00
Property Taxes	8020-8079	23,350,603.00	42,331,143.00	1,508,665.00	30,459,703.00			220,809,619.00	220,809,619.00
Miscellaneous Funds	8080-8099	3,822,103.00	295,168.00	(8,787,268.00)	(13,961,843.00)			(39,378,398.00)	(39,378,398.00)
Federal Revenue	8100-8299	1,960,830.00	4,211,403.00	3,034,249.00	23,794,678.00			52,162,221.00	52,162,221.00
Other State Revenue	8300-8599	2,579,011.00	4,306,596.00	429,212.00	175,115.00			15,757,801.00	15,757,801.00
Other Local Revenue	8600-8799	4,506,162.00	3,675,780.00	3,737,530.00	14,513,387.00			54,466,637.00	54,466,637.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		37,256,903.00	55,817,154.00	2,419,452.00	59,761,571.00	0.00	0.00	318,885,511.00	318,885,511.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,796,126.00	5,891,104.00	5,624,695.00	6,230,308.00			68,910,904.00	68,910,904.00
Classified Salaries	2000-2999	7,190,316.00	7,226,203.00	7,029,133.00	8,197,433.00			86,108,068.00	86,108,068.00
Employee Benefits	3000-3999	6,509,304.00	6,514,860.00	6,627,275.00	14,326,876.00			81,447,722.00	81,447,722.00
Books and Supplies	4000-4999	364,672.00	511,981.00	560,674.00	799,939.76			5,472,475.76	5,472,476.00
Services	5000-5999	4,778,185.00	4,610,503.00	5,691,621.00	16,002,938.00			43,062,901.00	43,062,901.00
Capital Outlay	6000-6599	168,386.00	224,048.00	313,752.00	125,264.00			2,363,250.00	2,363,250.00
Other Outgo	7000-7499	(13,611.00)	36,233,688.00	2,339,292.00	48,681,386.00			47,834,001.00	47,834,001.00
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		24,793,378.00	61,212,387.00	28,186,442.00	94,364,144.76	0.00	0.00	335,199,321.76	335,199,322.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(8,198.00)	2,125.00	36,752.00	(4,756.00)			25,000.00	
Accounts Receivable	9200-9299	1,263.00	(89,222.00)	(43,638.00)	30,000,675.00			4,551,731.00	
Due From Other Funds	9310				183,812.00			1,293,014.00	
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		(6,935.00)	(87,097.00)	(6,886.00)	30,179,731.00	0.00	0.00	5,869,745.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	16,418.00	31,769.00	(21,424.00)	62,002,690.00			(5,387,747.00)	
Due To Other Funds	9610				3,500,000.00			6,068,294.00	
Current Loans	9640							0.00	
Unearned Revenues	9650				3,000,000.00			8,191,381.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		16,418.00	31,769.00	(21,424.00)	68,502,690.00	0.00	0.00	8,871,928.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	190,031.00	220,086.00	161,711.00	(4,555,661.00)			0.00	
TOTAL BALANCE SHEET ITEMS		166,678.00	101,220.00	176,249.00	(42,878,620.00)	0.00	0.00	(3,002,183.00)	
E. NET INCREASE/DECREASE (B - C + D)		12,630,203.00	(5,294,013.00)	(25,590,741.00)	(77,481,193.76)	0.00	0.00	(19,315,993.76)	(16,313,811.00)
F. ENDING CASH (A + E)		209,564,768.00	204,270,755.00	178,680,014.00	101,198,820.24				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								101,198,820.24	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public Instruction:

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

Total liabilities actuarially determined:	\$ 11,233,000.00
Less: Amount of total liabilities reserved in budget:	\$ 0.00
Estimated accrued but unfunded liabilities:	\$ 11,233,000.00

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

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 6/21/2023

For additional information on this certification, please contact:

Name: Niti Sharma
Title: Director, Internal Business Services
Telephone: 408-453-6623
E-mail: NSharma@sccoe.org

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 7200-7700, goals 0000 and 9000) 23,310,527.00
- 2. Contracted general administrative positions not paid through payroll _____
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 184,721,946.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 12.62%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. **Entry required**

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
 (Functions 7200-7600, objects 1000-5999, minus Line B9) 20,236,545.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
 (Function 7700, objects 1000-5999, minus Line B10) 6,353,342.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,122,422.17
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	27,712,309.17
9. Carry-Forward Adjustment (Part IV, Line F)	1,785,529.99
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	29,497,839.16

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	93,220,298.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	38,688,100.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	38,124,684.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,995,551.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	230,228.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	2,634.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	11,568,179.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	15,019,238.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	6,889,172.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	7,771,572.83
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	266,830.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	9,396,812.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	225,173,298.83

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19)	12.31%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B19)	13.10%
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Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	27,712,309.17
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	2,422,539.14
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (12.59%) times Part III, Line B19); zero if negative	1,785,529.99
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (12.59%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.13%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	1,785,529.99
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	1,785,529.99

Approved indirect cost rate: 12.59%
 Highest rate used in any program: 10.13%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	145,313.00	13,186.00	9.07%
01	3010	792,211.00	79,991.00	10.10%
01	3025	398,469.00	40,246.00	10.10%
01	3060	4,354,776.00	439,832.00	10.10%
01	3182	461,553.00	46,618.00	10.10%
01	3183	157,046.00	15,863.00	10.10%
01	3211	837,531.00	84,590.00	10.10%
01	3212	689,591.00	69,649.00	10.10%
01	3213	1,482,568.00	120,483.00	8.13%
01	3310	1,464,631.00	127,551.00	8.71%
01	3315	56,010.00	5,041.00	9.00%
01	3327	3,950.00	399.00	10.10%
01	3345	603.00	54.00	8.96%
01	3385	696,315.00	70,328.00	10.10%
01	3395	476,078.00	42,826.00	9.00%
01	4035	49,285.00	3,072.00	6.23%
01	4127	51,762.00	5,228.00	10.10%
01	4203	90,598.00	9,152.00	10.10%
01	4204	139,792.00	14,119.00	10.10%
01	4610	107,072.00	10,814.00	10.10%
01	5210	25,246,458.00	2,473,105.00	9.80%
01	5630	149,236.00	15,073.00	10.10%
01	5634	51,028.00	5,154.00	10.10%
01	5810	1,033,651.00	104,399.00	10.10%
01	6054	88,814.00	8,970.00	10.10%
01	6128	541,321.00	54,674.00	10.10%
01	6266	722,763.00	72,999.00	10.10%
01	6318	800.00	81.00	10.13%
01	6332	1,593,932.00	160,987.00	10.10%
01	6387	19,524.00	1,972.00	10.10%
01	6500	87,152,946.00	7,842,708.00	9.00%
01	6510	3,041,132.00	273,702.00	9.00%
01	6515	2,153.00	217.00	10.08%
01	6520	32,548.00	3,287.00	10.10%
01	6536	97,412.00	8,812.00	9.05%
01	6680	77,959.00	7,874.00	10.10%
01	6685	65,917.00	6,658.00	10.10%
01	6690	1,230,052.00	124,235.00	10.10%

01	6762	17,379.00	1,755.00	10.10%
01	7085	299,665.00	30,266.00	10.10%
01	7366	501,431.00	50,677.00	10.11%
01	7368	37,445.00	3,782.00	10.10%
01	7412	33,830.00	3,417.00	10.10%
01	7422	588,172.00	59,405.00	10.10%
01	7430	1,160,639.00	117,222.00	10.10%
01	7435	171,675.00	17,339.00	10.10%
01	7810	1,812,754.00	106,628.00	5.88%
01	8150	1,446,526.00	146,099.00	10.10%
01	9010	20,537,224.00	1,770,040.00	8.62%
12	5025	91,090.00	6,832.00	7.50%
12	5035	334,156.00	33,522.00	10.03%
12	5055	37,838.00	3,784.00	10.00%
12	5059	64,857.00	4,864.00	7.50%
12	5160	580,040.00	56,417.00	9.73%
12	5320	410,814.00	21,979.00	5.35%
12	5340	17,498.00	935.00	5.34%
12	5460	96,302.00	9,726.00	10.10%
12	6045	5,586.00	559.00	10.01%
12	6052	6,283.00	471.00	7.50%
12	6057	476,582.00	48,135.00	10.10%
12	6100	2,000.00	200.00	10.00%
12	6105	6,634,616.00	497,600.00	7.50%
12	6110	597,006.00	59,701.00	10.00%
12	6123	17,144.00	1,731.00	10.10%
12	6127	25,000.00	2,525.00	10.10%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	16,097.54		1,291.49	17,389.03
2. State Lottery Revenue	8560	171,254.00		76,463.00	247,717.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		187,351.54	0.00	77,754.49	265,106.03
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	145,313.00		56,256.00	201,569.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	13,186.00			13,186.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		158,499.00	0.00	56,256.00	214,755.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	28,852.54	0.00	21,498.49	50,351.03

D. COMMENTS:

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

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

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		219,264.05	0.00%	219,264.10	0.00%	219,264.10
(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	99,808,666.00	1.98%	101,780,822.00	1.26%	103,058,796.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	614,987.00	0.00%	614,987.00	0.00%	614,987.00
4. Other Local Revenues	8600-8799	13,348,128.00	2.28%	13,652,671.00	-1.08%	13,505,048.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,462,015.00)	37.35%	(2,008,065.00)	-7.56%	(1,856,172.00)
6. Total (Sum lines A1 thru A5c)		112,309,766.00	1.54%	114,040,415.00	1.12%	115,322,659.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,729,182.00		16,036,293.00
b. Step & Column Adjustment				157,291.00		160,363.00
c. Cost-of-Living Adjustment				227,135.00		0.00
d. Other Adjustments				(77,315.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,729,182.00	1.95%	16,036,293.00	1.00%	16,196,656.00
2. Classified Salaries						
a. Base Salaries				35,599,562.00		36,264,158.00
b. Step & Column Adjustment				355,996.00		362,642.00
c. Cost-of-Living Adjustment				228,872.00		
d. Other Adjustments				79,728.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,599,562.00	1.87%	36,264,158.00	1.00%	36,626,800.00
3. Employee Benefits	3000-3999	23,799,403.00	3.32%	24,590,697.00	1.59%	24,981,301.00
4. Books and Supplies	4000-4999	2,412,418.00	5.41%	2,543,013.00	-0.63%	2,526,875.00
5. Services and Other Operating Expenditures	5000-5999	11,633,455.00	-8.89%	10,598,952.00	-0.11%	10,587,324.00
6. Capital Outlay	6000-6999	2,151,240.00	-51.44%	1,044,680.00	0.00%	1,044,680.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	47,042,811.00	-2.88%	45,686,168.00	-2.58%	44,508,703.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(17,290,011.00)	2.52%	(17,726,534.00)	-3.69%	(17,073,038.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	981,750.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		122,059,810.00	-2.48%	119,037,427.00	0.30%	119,399,301.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(9,750,044.00)		(4,997,012.00)		(4,076,642.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		47,913,410.06		38,163,366.06		33,166,354.06
2. Ending Fund Balance (Sum lines C and D1)		38,163,366.06		33,166,354.06		29,089,712.06
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	15,145,174.00		14,051,595.00		12,666,373.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,383,473.00		13,407,973.00		13,129,885.00
2. Unassigned/Unappropriated	9790	8,609,719.06		5,681,786.06		3,268,454.06
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		38,163,366.06		33,166,354.06		29,089,712.06
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,383,473.00		13,407,973.00		13,129,885.00
c. Unassigned/Unappropriated	9790	8,609,719.06		5,681,786.06		3,268,454.06
(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)		22,993,192.06		19,089,759.06		16,398,339.06
F. ASSUMPTIONS	<p>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.</p> <p>B1 will be covered by alternative funding and B2 is to cover for a restricted position that will be moved to unrestricted funding program.</p>					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	93,258,747.00	1.56%	94,718,030.00	1.21%	95,864,095.00
2. Federal Revenues	8100-8299	70,524,488.00	-26.04%	52,162,221.00	0.00%	52,164,445.00
3. Other State Revenues	8300-8599	18,474,968.00	-18.04%	15,142,814.00	0.00%	15,142,814.00
4. Other Local Revenues	8600-8799	43,033,126.00	-5.16%	40,813,966.00	-4.90%	38,816,056.00
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	1,462,015.00	37.35%	2,008,065.00	-7.56%	1,856,172.00
6. Total (Sum lines A1 thru A5c)		226,753,344.00	-9.66%	204,845,096.00	-0.49%	203,843,582.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				55,376,463.00		52,874,611.00
b. Step & Column Adjustment				553,765.00		528,751.00
c. Cost-of-Living Adjustment				234,448.00		
d. Other Adjustments				(3,290,065.00)		(1,287,017.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	55,376,463.00	-4.52%	52,874,611.00	-1.43%	52,116,345.00
2. Classified Salaries						
a. Base Salaries				50,368,229.00		49,843,910.00
b. Step & Column Adjustment				503,682.00		498,443.00
c. Cost-of-Living Adjustment				53,234.00		
d. Other Adjustments				(1,081,235.00)		(547,607.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	50,368,229.00	-1.04%	49,843,910.00	-0.10%	49,794,746.00
3. Employee Benefits	3000-3999	57,289,605.00	-0.76%	56,857,025.00	-0.40%	56,628,414.00
4. Books and Supplies	4000-4999	3,685,795.00	-20.52%	2,929,463.00	-16.03%	2,459,955.00
5. Services and Other Operating Expenditures	5000-5999	48,035,877.00	-32.42%	32,463,949.00	-12.38%	28,444,379.00
6. Capital Outlay	6000-6999	3,334,169.00	-60.45%	1,318,570.00	-86.12%	183,020.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,089,960.00	0.00%	4,089,960.00	0.00%	4,089,960.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	15,346,911.00	2.85%	15,784,407.00	-4.14%	15,130,999.00
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)						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
11. Total (Sum lines B1 thru B10)		237,527,009.00	-8.99%	216,161,895.00	-3.38%	208,847,818.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(10,773,665.00)		(11,316,799.00)		(5,004,236.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		57,709,583.91		46,935,918.91		35,619,119.91
2. Ending Fund Balance (Sum lines C and D1)		46,935,918.91		35,619,119.91		30,614,883.91
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	46,935,918.91		35,619,119.91		30,614,883.91
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		46,935,918.91		35,619,119.91		30,614,883.91
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1 and B2 are the adjustments in certificated and classified salaries funded by multi-year funding which are expiring in the fiscal year. SCCOE will be looking for alternative funding but in the event that funds will not be incurred, the positions will be eliminated.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		219,264.05	0.00%	219,264.10	0.00%	219,264.10
(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	193,067,413.00	1.78%	196,498,852.00	1.23%	198,922,891.00
2. Federal Revenues	8100-8299	70,524,488.00	-26.04%	52,162,221.00	0.00%	52,164,445.00
3. Other State Revenues	8300-8599	19,089,955.00	-17.46%	15,757,801.00	0.00%	15,757,801.00
4. Other Local Revenues	8600-8799	56,381,254.00	-3.40%	54,466,637.00	-3.94%	52,321,104.00
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)		339,063,110.00	-5.95%	318,885,511.00	0.09%	319,166,241.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				71,105,645.00		68,910,904.00
b. Step & Column Adjustment				711,056.00		689,114.00
c. Cost-of-Living Adjustment				461,583.00		0.00
d. Other Adjustments				(3,367,380.00)		(1,287,017.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	71,105,645.00	-3.09%	68,910,904.00	-0.87%	68,313,001.00
2. Classified Salaries						
a. Base Salaries				85,967,791.00		86,108,068.00
b. Step & Column Adjustment				859,678.00		861,085.00
c. Cost-of-Living Adjustment				282,106.00		0.00
d. Other Adjustments				(1,001,507.00)		(547,607.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	85,967,791.00	0.16%	86,108,068.00	0.36%	86,421,546.00
3. Employee Benefits	3000-3999	81,089,008.00	0.44%	81,447,722.00	0.20%	81,609,715.00
4. Books and Supplies	4000-4999	6,098,213.00	-10.26%	5,472,476.00	-8.87%	4,986,830.00
5. Services and Other Operating Expenditures	5000-5999	59,669,332.00	-27.83%	43,062,901.00	-9.36%	39,031,703.00
6. Capital Outlay	6000-6999	5,485,409.00	-56.92%	2,363,250.00	-48.05%	1,227,700.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	51,132,771.00	-2.65%	49,776,128.00	-2.37%	48,598,663.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,943,100.00)	-0.05%	(1,942,127.00)	0.00%	(1,942,039.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	981,750.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
11. Total (Sum lines B1 thru B10)		359,586,819.00	-6.78%	335,199,322.00	-2.07%	328,247,119.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(20,523,709.00)		(16,313,811.00)		(9,080,878.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		105,622,993.97		85,099,284.97		68,785,473.97
2. Ending Fund Balance (Sum lines C and D1)		85,099,284.97		68,785,473.97		59,704,595.97
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740	46,935,918.91		35,619,119.91		30,614,883.91
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	15,145,174.00		14,051,595.00		12,666,373.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,383,473.00		13,407,973.00		13,129,885.00
2. Unassigned/Unappropriated	9790	8,609,719.06		5,681,786.06		3,268,454.06
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		85,099,284.97		68,785,473.97		59,704,595.97
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,383,473.00		13,407,973.00		13,129,885.00
c. Unassigned/Unappropriated	9790	8,609,719.06		5,681,786.06		3,268,454.06
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	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)		22,993,192.06		19,089,759.06		16,398,339.06
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.39%		5.70%		5.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): _____						
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)		30,493,501.00		30,493,501.00		30,493,501.00
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		359,586,819.00		335,199,322.00		328,247,119.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		359,586,819.00		335,199,322.00		328,247,119.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		359,586,819.00		335,199,322.00		328,247,119.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,191,736.38		6,703,986.44		6,564,942.38
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		2,387,000.00		2,387,000.00		2,387,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		7,191,736.38		6,703,986.44		6,564,942.38
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	327,301,691.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	56,598,470.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	33,861.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	9,042,399.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	45,028,917.00
5. Interfund Transfers Out	All	9300	7600-7629	976,000.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	7,849,669.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,256,856.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				64,187,702.00
D. Plus additional MOE expenditures:	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)			Manually entered. Must not include expenditures in lines A or D1.	
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				206,515,519.00
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				367.52
B. Expenditures per ADA (Line I.E divided by Line II.A)				561,916.41

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	175,873,397.75	589,328.81
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	175,873,397.75	589,328.81
B. Required effort (Line A.2 times 90%)	158,286,057.98	530,395.93
C. Current year expenditures (Line I.E and Line II.B)	206,515,519.00	561,916.41
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

219,264
County Office County Operations Grant ADA Standard Percentage Level: 1.00%

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

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

Fiscal Year	County Operations Grant Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals		
Third Prior Year (2020-21)	254,369.00	254,369.08	N/A	Met
Second Prior Year (2021-22)	253,149.00		100.00%	Not Met
First Prior Year (2022-23)	226,498.00	223645.02	1.26%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected County Operations Grant ADA 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 ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:

(required if NOT met)

The LCFF calculation for county office's county operations grant was based on the 2021-22 P-1 ADA and the estimated actuals was based on the 2021-22 P-2 ADA which is lower. The 2021-22 county operations ADA was not included in the 2021-22 unaudited actuals. This does not effect financial status. Santa Clara County overall is experiencing declining enrollment.

- 1b. STANDARD NOT MET - Projected County Operations Grant ADA 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 ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:

(required if NOT met)

The 22-23 original budget was based on the 2021-22 P1 ADA and the calculation was updated for the 2nd interim using the 2021-22 P2 ADA.

1. **CRITERION: Average Daily Attendance (continued)**

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

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

DATA ENTRY: All data are extracted or calculated.

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

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2020-21)	425.16	1,067.48	254,369.08	215.33
Second Prior Year (2021-22)	162.52	832.67		135.91
First Prior Year (2022-23)	200.08	858.07	223,645.02	167.44
Historical Average:	262.59	919.41	159,338.03	172.89
County Office's County Operated Programs ADA Standard:				
Budget Year (2023-24)				
(historical average plus 2%):	267.84	937.79	162,524.79	176.35
1st Subsequent Year (2024-25)				
(historical average plus 4%):	273.09	956.18	165,711.55	179.81
2nd Subsequent Year (2025-26)				
(historical average plus 6%):	278.34	974.57	168,898.32	183.27

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2023-24)	215.00	858.07	219,264.05	200.00
1st Subsequent Year (2024-25)	215.00	858.07	219,264.1	200.00
2nd Subsequent Year (2025-26)	215.00	858.07	219,264.1	200.00
Status:	Met	Met	Not Met	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected ADA for county operated programs is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes, if any, will be made to bring the projected ADA within the standard.

Explanation:
(required if NOT met)

The projected ADA for the 3 fiscal years was based on the 2022-23 P-1 ADA reporting.

2. CRITERION: LCFF Revenue

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

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

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

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

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

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

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

- At Target If status is at target, then COLA amount in Step 2b2 is used in Step 2c in Sections II and III.
- Hold Harmless If status is hold harmless, then amount in Step 2c is zero in Sections II and III.
- Status: Hold Harmless

		Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
I. LCFF Funding					
a.	COE funded at Target LCFF				
a1.	County Operations Grant	N/A	N/A	N/A	N/A
a2.	Alternative Education Grant	N/A	N/A	N/A	N/A
b.	COE funded at Hold Harmless LCFF	34,148,451.00	36,546,438.00	37,903,080.00	39,080,544.00
b1.	County Operations Grant (informational only)	24,727,435.00	29,868,824.00	31,045,656.00	32,067,057.00
b2.	Alternative Education Grant (informational only)	5,028,172.00	4,563,730.00	4,743,541.00	4,899,603.00
c.	Charter Funded County Program				
c1.	LCFF Entitlement	2,511,263.00	2,893,552.00	3,009,065.00	3,109,574.00
d.	Total LCFF (Sum of a or b, and c)	36,659,714.00	39,439,990.00	40,912,145.00	42,190,118.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	223,645.02	219,264.05	219,264.10	219,264.10
b.	Prior Year ADA (Funded)		223,645.02	219,264.05	219,264.10
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a1 At Target or Section I-b1 Hold Harmless), prior year column	24,727,435.00	29,868,824.00	31,045,656.00
b1.	COLA percentage	8.1%	3.9%	3.3%
b2.	COLA amount (proxy for purposes of this criterion)	2,010,340.47	1,176,831.67	1,021,402.08
c.	Total Change (Step 2b2)	2,010,340.47	1,176,831.67	1,021,402.08
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	8.13%	3.94%	3.29%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	8.13%	3.94%	3.29%
b.	LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	92.66%	92.65%	92.63%
c.	Weighted Percent change (Step 3a x Step 3b)	7.53%	3.65%	3.05%

III. Alternative Education Grant

Step 1 - Change in Population

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	200.08	215.00	215.00
b.	Prior Year ADA (Funded)		200.08	215.00
c.	Difference (Step 1a minus Step 1b)		14.92	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		7.46%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a2 At Target or Section I-b2 Hold Harmless), prior year column	5,028,172.00	4,563,730.00	4,743,541.00
b1.	COLA percentage (Section II-Step 2b1)	8.13%	3.94%	3.29%
b2.	COLA amount (proxy for purposes of this criterion)	408,790.38	179,810.96	156,062.50
c.	Total Change (Step 2b2)	408,790.38	179,810.96	156,062.50
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	8.13%	3.94%	3.29%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	15.59%	3.94%	3.29%
b.	LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	92.66%	92.65%	92.63%
c.	Weighted Percent change (Step 3a x Step 3b)	14.44%	3.65%	3.05%

IV. Charter Funded County Program

Step 1 - Change in Population

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a.	ADA (Funded) (Form A, line C3f)	167.44	200.0	200.00
b.	Prior Year ADA (Funded)		167.44	200.00
c.	Difference (Step 1a minus Step 1b)		32.56	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		19.45%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-c1, prior year column)	2,511,263.00	2,893,552.00	3,009,065.00
b1.	COLA percentage	8.13%	3.94%	3.19%
b2.	COLA amount (proxy for purposes of this criterion)	204,165.68	114,005.95	95,989.17
c.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	8.13%	3.94%	3.19%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2c)	27.58%	3.94%	3.19%
b.	LCFF Percent allocation (Section I-c1 divided by Section I-d)	7.34%	7.35%	7.37%
c.	Weighted Percent change (Step 3a x Step 3b)	2.02%	0.29%	0.24%

V. Weighted Change

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. Total weighted percent change (Step 3c in sections II, III and IV)	24.00%	7.59%	6.33%
LCFF Revenue Standard (line V-a, plus/minus 1%):	N/A	N/A	N/A

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

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

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

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected local property taxes (Form 01, Objects 8021 - 8089)	202,670,802.00	220,809,619.00	220,809,619.00	220,809,619.00
Excess Property Tax/Minimum State Aid Standard				
(Percent change over previous year, plus/minus 1%):		7.95% to 9.95%	-1.00% to 1.00%	-1.00% to 1.00%

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

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

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	214,695,118.00	235,877,250.00	237,367,406.00	238,627,380.00
County Office's Projected Change in LCFF Revenue:		9.87%	0.63%	0.53%
Standard:		7.95% to 9.95%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Met	Met	Met

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

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

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

Explanation
(required if NOT met)

3. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. County Office's Change in Funding Level (Criterion 2C):	9.87%	0.63%	0.53%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	4.87% to 14.87%	-4.37% to 5.63%	-4.47% to 5.53%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2022-23)	208,032,628.00		
Budget Year (2023-24)	238,162,444.00	14.48%	Met
1st Subsequent Year (2024-25)	236,466,694.00	(.71%)	Met
2nd Subsequent Year (2025-26)	236,344,262.00	-0.05%	Met

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

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

1a. STANDARD MET - Ratio of total salaries and benefits to total expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. County Office's Change in Funding Level (Criterion 2C):	9.87%	0.63%	0.53%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-0.13% to 19.87%	-9.37% to 10.63%	-9.47% to 10.53%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	4.87% to 14.87%	-4.37% to 5.63%	-4.47% to 5.53%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	57,579,347.00		
Budget Year (2023-24)	70,524,488.00	22.48%	Yes
1st Subsequent Year (2024-25)	52,162,221.00	-26.04%	Yes
2nd Subsequent Year (2025-26)	52,164,445.00	0.00%	No

Explanation:

(required if Yes)

The increase in budget year 2023-24 from the prior year is due to the additional revenues for the Head Start Program of approximately 4.77M and revenue of 11.62M for the Emergency Assistance (EANS) to Non-Public Schools Program. The decrease in 2024-25, from 2023-24, is due to EANS grant ending in 2023-24.

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

First Prior Year (2022-23)	42,907,001.00		
Budget Year (2023-24)	19,089,955.00	-55.51%	Yes
1st Subsequent Year (2024-25)	15,757,801.00	-17.46%	Yes
2nd Subsequent Year (2025-26)	15,757,801.00	0.00%	No

Explanation:

(required if Yes)

Decrease in 2023-24, from prior year, is due to budgeting of prior year carry over funds of approximately 22M. This includes 11M for CA Community Schools Partnership Program (CCSPP) Implementation Grant, 5.1M for Regional Technical Assistance & Coaching (RTAC), 3.1M for the Pilot School Health Demo Project, 1.6M for Local Solutions Grant (LSG), 900K Learning Recovery Emergency Block. COVID funding for In-Person Instruction expires in 2022-23 and IEEEP is almost ending with most of the funds already spent. The reduction in 2024-25 for 3.3M, from 2023-24, is from grants ending in 2023-24 or one-time funding such as SELPA Content Leads for 750K, IEEEP for 820K, LSG for 400K & prior year carry over of 1.16M for RTAC & Educator Effectiveness.

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

First Prior Year (2022-23)	55,191,730.00		
Budget Year (2023-24)	56,381,254.00	2.16%	Yes
1st Subsequent Year (2024-25)	54,466,637.00	-3.40%	No
2nd Subsequent Year (2025-26)	52,321,104.00	-3.94%	No

Explanation:

(required if Yes)

The increase in FY 2023-24, from the prior year, is due to the increase in revenues for the Credentialing Program.

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

First Prior Year (2022-23)	7,096,644.00		
Budget Year (2023-24)	6,098,213.00	-14.07%	Yes
1st Subsequent Year (2024-25)	5,472,476.00	-10.26%	Yes
2nd Subsequent Year (2025-26)	4,986,830.00	-8.87%	Yes

Explanation:
(required if Yes)

The decrease in 2023-24, from the prior year, of almost 1M is mostly from the COVID one-time funding ending in FY 2022-23 which includes for ESSER II & III, Expanded Learning Opportunities, Covid Mitigation Funds and the In-Person Instruction (IPI). The decrease in the two out years are due to realignment of the budget which are 500K average in each year.

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

First Prior Year (2022-23)	54,641,725.00		
Budget Year (2023-24)	59,669,332.00	9.20%	No
1st Subsequent Year (2024-25)	43,062,901.00	-27.83%	Yes
2nd Subsequent Year (2025-26)	39,031,703.00	-9.36%	Yes

Explanation:
(required if Yes)

The decrease in FY 2024-25 is because the EANS program is ending in FY 2023-24 with the budgeted amount of about 16M in this expense category. The decrease in FY 2025-26 is due to CCSP Lead Technical Assistance Center grant ending in FY 2024-25.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2022-23)	155,678,078.00		
Budget Year (2023-24)	145,995,697.00	-6.22%	Not Met
1st Subsequent Year (2024-25)	122,386,659.00	-16.17%	Not Met
2nd Subsequent Year (2025-26)	120,243,350.00	-1.75%	Met

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

First Prior Year (2022-23)	61,738,369.00		
Budget Year (2023-24)	65,767,545.00	6.53%	Met
1st Subsequent Year (2024-25)	48,535,377.00	-26.20%	Not Met
2nd Subsequent Year (2025-26)	44,018,533.00	-9.31%	Met

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

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

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

Explanation:
(linked from 4B if NOT met)

Federal Revenue

The increase in budget year 2023-24 from the prior year is due to the additional revenues for the Head Start Program of approximately 4.77M and revenue of 11.62M for the Emergency Assistance (EANS) to Non-Public Schools Program. The decrease in 2024-25, from 2023-24, is due to EANS grant ending in 2023-24.

Explanation:
Other State Revenue

(linked from 4B

if NOT met)

Decrease in 2023-24, from prior year, is due to budgeting of prior year carry over funds of approximately 22M. This includes 11M for CA Community Schools Partnership Program (CCSPP) Implementation Grant, 5.1M for Regional Technical Assistance & Coaching (RTAC), 3.1M for the Pilot School Health Demo Project, 1.6M for Local Solutions Grant (LSG), 900K Learning Recovery Emergency Block. COVID funding for In-Person Instruction expires in 2022-23 and IEEEP is almost ending with most of the funds already spent. The reduction in 2024-25 for 3.3M, from 2023-24, is from grants ending in 2023-24 or one-time funding such as SELPA Content Leads for 750K, IEEEP for 820K, LSG for 400K & prior year carry over of 1.16M for RTAC & Educator Effectiveness.

Explanation:
Other Local Revenue

(linked from 4B

if NOT met)

The increase in FY 2023-24, from the prior year, is due to the increase in revenues for the Credentialing Program.

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

Explanation:
Books and Supplies

(linked from 4B

if NOT met)

The decrease in 2023-24, from the prior year, of almost 1M is mostly from the COVID one-time funding ending in FY 2022-23 which includes for ESSER II & III, Expanded Learning Opportunities, Covid Mitigation Funds and the In-Person Instruction (IPI). The decrease in the two out years are due to realignment of the budget which are 500K average in each year.

Explanation:
Services and Other Exps

(linked from 4B

if NOT met)

The decrease in FY 2024-25 is because the EANS program is ending in FY 2023-24 with the budgeted amount of about 16M in this expense category. The decrease in FY 2025-26 is due CCSPP Lead Technical Assistance Center grant ending in FY 2024-25.

5. **CRITERION: Facilities Maintenance**

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

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

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

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

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	122,059,810.00	3,661,794.30	3,661,795.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

6. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	11,134,907.95	11,965,302.42	13,092,068.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	22,073,531.83	17,139,779.52	16,991,314.06
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	33,208,439.78	29,105,081.94	30,083,382.06
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	278,372,698.79	299,132,560.78	327,301,691.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	42,139,546.21	64,571,396.52	79,354,922.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	320,512,245.00	363,703,957.30	406,656,613.00
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	10.40%	8.00%	7.40%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.50%	2.70%	2.50%

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	182,821.10	94,813,057.69	N/A	Met
Second Prior Year (2021-22)	(6,951,883.76)	97,412,155.73	7.10%	Not Met
First Prior Year (2022-23)	(5,274,388.00)	109,433,949.00	4.82%	Not Met
Budget Year (2023-24) (Information only)	(9,750,044.00)	122,059,810.00		

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

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage 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)

The \$6.95M net change in FY 2021-22 is due to the use of carry over funds from prior year, \$6.3M for Facilities and \$970K for Technology and Data Services. In FY 2022-23, the use of carry over funds from prior year is \$3.8M for Facilities and \$3.2M for Technology and Data Services.

7. **CRITERION: Fund Balance**

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

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

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

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

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

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

359,586,819.00
0.70%

County Office's Fund Balance Standard Percentage Level:

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

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

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

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

Yes

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

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

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
30,493,501.00	30,493,501.00	30,493,501.00

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

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2020-21)	54,001,736.30	59,956,860.72	N/A	Met
Second Prior Year (2021-22)	54,128,213.72	60,139,681.82	N/A	Met
First Prior Year (2022-23)	48,299,163.82	53,187,798.06	N/A	Met
Budget Year (2023-24) (Information only)	47,913,410.06			

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

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	359,586,819.00	335,199,322.00	328,247,119.00
County Office's Reserve Standard Percentage Level:	2.00%	2.00%	2.00%

8A. Calculating the County Office's Reserve Standard

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	359,586,819.00	335,199,322.00	328,247,119.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	30,493,501.00	30,493,501.00	30,493,501.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	359,586,819.00	335,199,322.00	328,247,119.00
4. Reserve Standard Percentage Level	2.00%	2.00%	2.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	7,191,736.38	6,703,986.44	6,564,942.38
6. Reserve Standard - by Amount (From percentage level chart above)	2,387,000.00	2,387,000.00	2,387,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	7,191,736.38	6,703,986.44	6,564,942.38

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	14,383,473.00	13,407,973.00	13,129,885.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	8,609,719.06	5,681,786.06	3,268,454.06
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	22,993,192.06	19,089,759.06	16,398,339.06
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	6.39%	5.70%	5.00%
County Office's Reserve Standard (Section 8A, Line 7):	7,191,736.38	6,703,986.44	6,564,942.38
Status:	Met	Met	Met

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

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

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

Explanation:
 (required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2022-23)	(2,105,470.00)			
Budget Year (2023-24)	(2,637,588.00)	532,118.00	25.3%	Not Met
1st Subsequent Year (2024-25)	(3,253,307.00)	615,719.00	23.3%	Not Met
2nd Subsequent Year (2025-26)	(3,125,781.00)	(127,526.00)	(3.9%)	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2022-23)	976,000.00			
Budget Year (2023-24)	981,750.00	5,750.00	.6%	Met
1st Subsequent Year (2024-25)	0.00	(981,750.00)	(100.0%)	Not Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

The increase in contribution in FY 2023-24, from the prior year, is for the Environmental Education program for about 480K. An additional contribution of 600K will be required in FY 2024-25. Contributions are assessed based on program needs and the capacity to provide support on a yearly basis.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The last payment to the Certificates of Participation is in April 2024, thus no projected expenses thereafter.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	1	FD 01 Unrestricted Balance Project Code OB 9790	FD 560 Object Code 7439	935,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		2021-22 Form Debt		9,981,292

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023
TOTAL:				10,916,292

Type of Commitment (continued)	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation	976,000	981,750	0	0
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	976,000	981,750	0	0
Has total annual payment increased over prior year (2022-23)?		Yes	No	No

S6B. Comparison of County Office'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 payment(s) will be funded.

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

The payment in 2023-24 will be from unrestricted funding.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).
Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and, indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

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

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

Yes

2. For the county office's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

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

Actuarial

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

Self-Insurance Fund	Government Fund
6,833,176	0

4. OPEB Liabilities

a. Total OPEB liability

15,882,415.00

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

29,879,437.00

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

(13,997,022.00)

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

Actuarial

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

Jun 30, 2022

5. OPEB Contributions

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	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)	0.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	555,008.00	617,108.00	702,387.00
d. Number of retirees receiving OPEB benefits	54.00	54.00	54.00

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

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

1 Does your county office operate any self-insurance programs such as workers' "compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)" Yes

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

SCCOE is self-insured for Workers' Compensation. Workers compensation claims are administered by SCCOE by Third Party Administrator, Tristar Risk Management. SCCOE has excess workers' compensation coverage through Public Risk Innovation, Solutions and Management with a Retention of \$300,000 per injury (SCCOE pays the first \$300,000 per injury). Each SCCOE department contributes a portion of the overall workers' compensation costs. Contribution percentage is based on an internal analysis of prior injury history and costs, external actuarial valuation, and the cost of excess insurance premiums. This valuation is completed annually.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs 11,233,000.00

b. Unfunded liability for self-insurance programs 0.00

4. Self-Insurance Contributions

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. Required contribution (funding) for self-insurance programs	8,942,975.00	8,942,975.00	8,942,975.00
b. Amount contributed (funded) for self-insurance programs	8,942,975.00	8,942,975.00	8,942,975.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	347.10	336.86	336.86	336.86

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

Public disclosure submitted to CDE in FY 2022-23.

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement
% change in salary schedule from prior year
or

Multiyear Agreement

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

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

Negotiations Not Settled

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

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

6. Amount included for any tentative salary schedule increases

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

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

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

Yes	Yes	Yes
6,389,536	6,517,327	6,517,327
100.0%	100.0%	100.0%
2.0%	2.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
469,370	474,064	459,435
1.0%	1.0%	1.0%

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

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

No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	1,011	914	914	914

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

Salary negotiations has been settled and disclosure was submitted in FY 22-23.

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

6. Amount included for any tentative salary schedule increases

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

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

Yes

Yes

Yes

2. Total cost of H&W benefits

18,241,464

18,606,293

18,606,293

3. Percent of H&W cost paid by employer

100.0%

100.0%

100.0%

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

2.0%

2.0%

0.0%

Classified (Non-management) Prior Year Settlements

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

No

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

--	--	--

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	Yes	Yes	Yes
	704,632	711,678	712,843
	1.0%	1.0%	1.0%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	232.7	227.3	227.3	227.3

**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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

- 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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes	Yes
4,405,225	4,493,330	4,493,330	
100.0%	100.0%	100.0%	
2.0%	2.0%	0.0%	

Management/Supervisor/Confidential

Step and Column Adjustments

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes	Yes
381,180	384,992	377,921	
1.0%	1.0%	1.0%	

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jul 01, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
 (optional)

End of County Office Budget Criteria and Standards Review

Budget, July 1
Budget 2023-24

Technical Review Checks

Phase - All

Display - All Technical Checks

Santa Clara County Office of Education

Santa Clara County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Santa Clara County Office of Education

Santa Clara County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Warning) - The following Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500) and/or Due to Other Funds (Object 9610) have a negative balance in excess of \$1,000 by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	0000	9200	(\$10,402.23)
Explanation: The account balance will clear at year-end.			
01	3060	9500	(\$8,959.25)
Explanation: The account balance will clear at year-end.			
01	3310	9200	(\$29,535.00)
Explanation: The account balance will clear at year-end.			
01	3315	9200	(\$38,494.00)
Explanation: The account balance will clear at year-end.			
10	0000	9500	(\$133,461.90)
Explanation: The account balance will clear at year-end, the interest payable will be distributed to Districts.			

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	0000	9140	(\$141,787.41)
Explanation: The account balance will clear at year-end.			
01	3060	9290	(\$2,396,691.62)
Explanation: The account balance will clear at year-end.			
01	3315	9290	(\$77,172.00)
Explanation: The account balance will clear at year-end.			
01	3345	9290	(\$607.00)
Explanation: The account balance will clear at year-end.			
01	9010	9140	(\$7,625.00)
Explanation: The account balance will clear at year-end.			
01	9010	9650	(\$50,000.00)
Explanation: The account balance will clear at year-end.			
67	0000	9140	(\$1,405.52)
Explanation: The account balance will clear at year-end.			

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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