

Napa County Office of Education
Barbara Nemko, Ph.D., Superintendent

Item: 3.B.
June 13, 2023
Board Meeting

TITLE: 2023-24 Adopted Budget

HISTORY: The Napa County Office of Education is on the single budget adoption cycle, which means the budget is adopted in June for the succeeding year. The budget is then officially revised throughout the year as projected income and expenses are adjusted.

CURRENT PROPOSAL: The Adopted General Fund budget is submitted with a small surplus projected in the unrestricted component for 2023-24 and the subsequent two fiscal years. General Fund reserves are projected to exceed the state required 3% reserve for the budget year and the two subsequent fiscal years.

In addition to the General Fund budget, included are the budgets for the following Funds: SELPA Pass-Through, Child Development, Cafeteria, Special Reserves for Capital Outlay, Post-Employment Benefits, and School Facilities

FUNDING SOURCE: All NCOE Funds.

SPECIFIC RECOMMENDATION: Recommend that the Board adopt the budget as presented.

PREPARED BY: Joshua Schultz, Deputy Superintendent
6/7/2023 kb

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ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

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

Public Hearing:

Place: Napa COE 2121 Imola Ave, Napa CA 94559
Date: June 6, 2023
Time: 3:00pm

Adoption Date: June 13, 2023

Signed: _____
Clerk/Secretary of the County Board
(Original signature required)

Contact person for additional information on the budget reports:

Name: Joshua Schultz
Title: Deputy Superintendent
Telephone: (707) 253-6832
E-mail: jschultz@napacoe.org

To update our mailing database, please complete the following:

Superintendent's Name: Barbara Nemko
Chief Business Official's Name: Joshua Schultz
CBO's Title: Deputy Superintendent
CBO's Telephone: (707) 253-6832

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 	06/13/2023	
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	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public Instruction:

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

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

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

North Bay Schools Insurance Authority (NBSIA)

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 13, 2023

For additional information on this certification, please contact:

Name: Joshua Schultz
Title: Deputy Superintendent
Telephone: (707) 253-6832
E-mail: jschultz@napacoe.org

Napa County Office of Education

2023-24 Adopted Budget Assumptions

2023-24 LCFF Assumptions

- \$15,518,112 2022-23 County P-2 property taxes
- \$1,450,300 Minimum state aid
- \$533,333 Differentiated Assistance
- \$15,638 EPA
- (\$6,104,282) Special education transfer set at 39.34%
- (\$2,444,268) SRAF transfer of excess property tax to fund county court system. Now shown in expenditure Object 7299 Other Outgo. Previously recorded as a revenue transfer in Object 8097.
- 78.19 2022-23 P-2 ADA

Revenue Changes Compared to Prior Year

Unrestricted

- (\$110,000) Contracts for various business services to districts
- (\$157,000) Larger contribution to Restricted for RRMA and DRAccess placeholder

Restricted

- (\$3,612,000) Preschool Fee for Service ARPA, IDEA Local Assist, district contracts
- (\$25,000) Preschool Embedded Instruction
- (\$1,021,000) Lead to Literacy
- (\$828,000) CTEIG
- (\$679,000) Strong Workforce
- (\$400,000) DR Access contract
- \$495,000 CCSPP carryover and Coordination Grant
- \$605,000 CaliReads contract
- \$2,041,000 Afterschool program budgets

Expenditure Changes Compared to Prior Year

Unrestricted

- Salary schedule increase of 2.25% for SEIU and NCFT bargaining groups. An increase of 2.50% for NAPS and Management.
- Reduction in 2.0 FTE at the Camille Creek School and moved to contractual due to the difficulty in hiring aides.
- Reduction in 21.23 FTE in the Preschool Fee for Service program.
- Increase of \$211,000 in construction costs for roofing at the preschool site and the new paging system.
- Costs associated with property and liability insurance, energy, and legal fees continue to grow.
- Indirect at 11.19%

Restricted

- Salary schedule increase of 2.25% for SEIU and NCFT bargaining groups. An increase of 2.50% for NAPS and Management.
- Health benefit contributions calculated at bargained rates including a bargained increase to the cap for NCFT and SEIU at 80% of the Kaiser single rate.

- All new and adjusted grants and contracts have expenditure budgets that match available revenue.
- Fund Balance one-time funds in the amount of \$600,000 have been brought into expenditure budgets. This includes the Art and Music Block Grant, A-G Access and Learning Loss Grants, the Learning Recovery Block Grant, and the CCSPP Coordination Grant.

2024-25 and 2025-26 MYP Assumptions

Revenues

- Estimated LCFF growth based on statutory COLA estimates from the SSC Dartboard. These have been applied to the LCFF Calculator and Infant Funding.

	COLA
2022-23	6.56%
2023-24	8.22%
2024-25	3.94%
2025-26	3.29%
2026-27	3.19%

- Current IEEEP funding ends December 2024 and the amount of the next round is uncertain and therefore is not included in the MYP.

Expenditures

- 1.41 FTE in the A-G Access and Learning Recovery Block Grants return to the Unrestricted budget over the course of the two out-years.
- Expenditures in the IEEEP budget do not continue into the out-years, including 4.0 FTE in staff, the associated benefits, and the funding available for site improvements.
- Salary schedule increases budgeted at 1.75% for NCFT only. There are no negotiated increases for SEIU, NAPS, or Management.
- Classified health and welfare costs budgeted at a 10% increase each year.
- Indirect held level at 11.19%.
- PERS and STRS employer contribution rates estimated to increase annual through 2027-28:

	PERS	STRS
2016-17	13.888%	12.58%
2017-18	15.531%	14.43%
2018-19	18.062%	16.28%
2019-20	19.721%	17.10%
2020-21	20.700%	16.15%
2021-22	22.910%	16.92%
2022-23	25.370%	19.10%
2023-24	26.680%	19.10%
2024-25	27.700%	19.10%
2025-26	28.300%	19.10%
2026-27	28.700%	19.10%
2027-28	30.000%	19.10%
2028-29	29.800%	19.10%

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)		16,960.86	-2.00%	16,621.64	-2.00%	16,289.21
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	11,413,100.87	1.65%	11,601,377.00	1.37%	11,760,087.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	49,562.00	0.00%	49,562.00	0.00%	49,562.00
4. Other Local Revenues	8600-8799	824,458.60	0.00%	824,458.60	0.00%	824,458.60
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	(1,374,848.95)	-8.93%	(1,252,051.95)	1.80%	(1,274,588.95)
6. Total (Sum lines A1 thru A5c)		10,912,272.52	2.85%	11,223,345.65	1.21%	11,359,518.65
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,572,282.45		1,684,048.45
b. Step & Column Adjustment				19,351.00		19,593.00
c. Cost-of-Living Adjustment				10,073.00		0.00
d. Other Adjustments				82,342.00		50,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,572,282.45	7.11%	1,684,048.45	4.13%	1,753,641.45
2. Classified Salaries						
a. Base Salaries				4,424,404.37		4,490,208.37
b. Step & Column Adjustment				65,804.00		66,791.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,424,404.37	1.49%	4,490,208.37	1.49%	4,556,999.37
3. Employee Benefits	3000-3999	2,258,169.17	2.72%	2,319,488.00	3.51%	2,400,858.00
4. Books and Supplies	4000-4999	454,224.62	0.00%	454,224.62	0.00%	454,224.62
5. Services and Other Operating Expenditures	5000-5999	2,849,856.20	0.00%	2,849,856.20	0.00%	2,849,856.20
6. Capital Outlay	6000-6999	211,061.00	-52.62%	100,000.00	0.00%	100,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,027,155.50	-1.71%	2,975,516.00	-0.48%	2,961,099.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,936,727.71)	-1.86%	(3,863,664.00)	0.00%	(3,863,664.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00

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)						
11. Total (Sum lines B1 thru B10)		10,860,425.60	1.37%	11,009,677.64	1.85%	11,213,014.64
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		51,846.92		213,668.01		146,504.01
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,684,189.78		9,736,036.70		9,949,704.71
2. Ending Fund Balance (Sum lines C and D1)		9,736,036.70		9,949,704.71		10,096,208.72
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	27,476.31		27,476.31		27,476.31
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	7,807,322.84		8,020,990.85		8,167,494.86
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,901,237.55		1,901,237.55		1,901,237.55
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,736,036.70		9,949,704.71		10,096,208.72
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,901,237.55		1,901,237.55		1,901,237.55
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		1,901,237.55		1,901,237.55		1,901,237.55
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>In 2024-25 the 1.09 FTE covered by the A-G Access Grants will be moved back to the Unrestricted Budget. In 2025-26 0.32 FTE covered by the Learning Recovery Block Grant will be moved back to the Unrestricted Budget.</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	1,088,139.29	3.94%	1,131,011.90	3.29%	1,168,222.10
2. Federal Revenues	8100-8299	14,053,110.65	0.00%	14,053,110.65	0.00%	14,053,110.65
3. Other State Revenues	8300-8599	14,572,023.43	-7.28%	13,511,323.00	0.00%	13,511,323.00
4. Other Local Revenues	8600-8799	14,041,933.14	0.00%	14,041,933.14	0.00%	14,041,933.14
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	1,374,848.95	-8.93%	1,252,051.95	1.80%	1,274,588.95
6. Total (Sum lines A1 thru A5c)		45,130,055.46	-2.53%	43,989,430.64	0.14%	44,049,177.84
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,910,654.37		3,806,042.37
b. Step & Column Adjustment				49,265.00		49,881.00
c. Cost-of-Living Adjustment				40,620.00		0.00
d. Other Adjustments				(194,497.00)		(50,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,910,654.37	-2.68%	3,806,042.37	0.00%	3,805,923.37
2. Classified Salaries						
a. Base Salaries				16,702,978.67		16,723,803.67
b. Step & Column Adjustment				123,245.00		125,093.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(102,420.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,702,978.67	0.12%	16,723,803.67	0.75%	16,848,896.67
3. Employee Benefits	3000-3999	5,691,582.59	2.57%	5,837,687.00	2.66%	5,992,742.00
4. Books and Supplies	4000-4999	3,762,889.37	0.00%	3,762,889.37	0.00%	3,762,889.37
5. Services and Other Operating Expenditures	5000-5999	12,029,097.72	-11.60%	10,633,956.03	-2.07%	10,413,674.23
6. Capital Outlay	6000-6999	454,700.00	-73.61%	120,000.00	0.00%	120,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,178,115.26	-2.30%	3,105,052.20	0.00%	3,105,052.20
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00

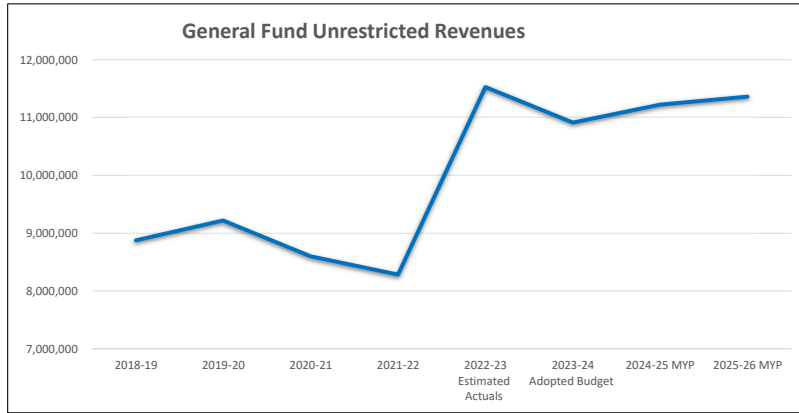
Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
11. Total (Sum lines B1 thru B10)		45,730,017.98	-3.81%	43,989,430.64	0.14%	44,049,177.84
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(599,962.52)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,627,985.60		1,028,023.08		1,028,023.08
2. Ending Fund Balance (Sum lines C and D1)		1,028,023.08		1,028,023.08		1,028,023.08
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,028,023.08		1,028,023.08		1,028,023.08
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)		1,028,023.08		1,028,023.08		1,028,023.08
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.						
In 2024-25 1.09 FTE covered by the one-time A-G Access Grants will be moved back to the Unrestricted Budget and 4.0 FTE will end with the conclusion of the IEEEP Grant. In 2025-26 0.32 FTE covered by the Learning Recovery Block Grant will be moved back to the Unrestricted Budget.						

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)		16,960.86	-2.00%	16,621.64	-2.00%	16,289.21
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	12,501,240.16	1.85%	12,732,388.90	1.54%	12,928,309.10
2. Federal Revenues	8100-8299	14,053,110.65	0.00%	14,053,110.65	0.00%	14,053,110.65
3. Other State Revenues	8300-8599	14,621,585.43	-7.25%	13,560,885.00	0.00%	13,560,885.00
4. Other Local Revenues	8600-8799	14,866,391.74	0.00%	14,866,391.74	0.00%	14,866,391.74
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)		56,042,327.98	-1.48%	55,212,776.29	0.35%	55,408,696.49
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,482,936.82		5,490,090.82
b. Step & Column Adjustment				68,616.00		69,474.00
c. Cost-of-Living Adjustment				50,693.00		0.00
d. Other Adjustments				(112,155.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,482,936.82	0.13%	5,490,090.82	1.27%	5,559,564.82
2. Classified Salaries						
a. Base Salaries				21,127,383.04		21,214,012.04
b. Step & Column Adjustment				189,049.00		191,884.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(102,420.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,127,383.04	0.41%	21,214,012.04	0.90%	21,405,896.04
3. Employee Benefits	3000-3999	7,949,751.76	2.61%	8,157,175.00	2.90%	8,393,600.00
4. Books and Supplies	4000-4999	4,217,113.99	0.00%	4,217,113.99	0.00%	4,217,113.99
5. Services and Other Operating Expenditures	5000-5999	14,878,953.92	-9.38%	13,483,812.23	-1.63%	13,263,530.43
6. Capital Outlay	6000-6999	665,761.00	-66.96%	220,000.00	0.00%	220,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,027,155.50	-1.71%	2,975,516.00	-0.48%	2,961,099.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(758,612.45)	0.00%	(758,611.80)	0.00%	(758,611.80)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

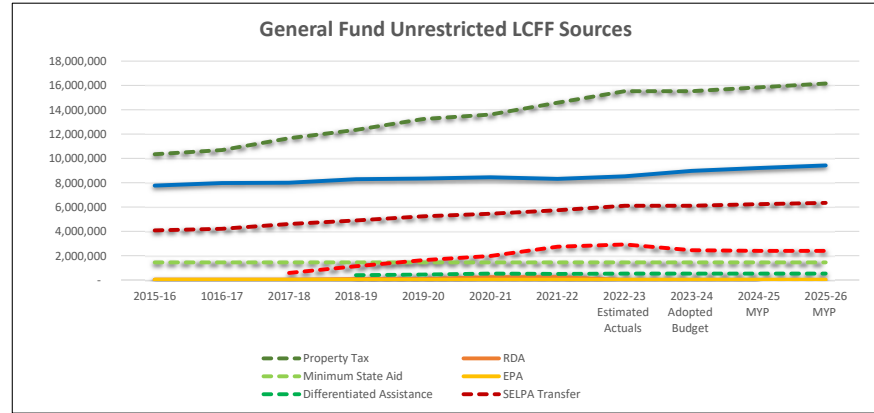
Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
11. Total (Sum lines B1 thru B10)		56,590,443.58	-2.81%	54,999,108.28	0.48%	55,262,192.48
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(548,115.60)		213,668.01		146,504.01
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,312,175.38		10,764,059.78		10,977,727.79
2. Ending Fund Balance (Sum lines C and D1)		10,764,059.78		10,977,727.79		11,124,231.80
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	27,476.31		27,476.31		27,476.31
b. Restricted	9740	1,028,023.08		1,028,023.08		1,028,023.08
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	7,807,322.84		8,020,990.85		8,167,494.86
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,901,237.55		1,901,237.55		1,901,237.55
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,764,059.78		10,977,727.79		11,124,231.80
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,901,237.55		1,901,237.55		1,901,237.55
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	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)		1,901,237.55		1,901,237.55		1,901,237.55
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.36%		3.46%		3.44%
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)		6,465,800.00		6,465,800.00		6,465,800.00
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)		56,590,443.58		54,999,108.28		55,262,192.48
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		56,590,443.58		54,999,108.28		55,262,192.48
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)		56,590,443.58		54,999,108.28		55,262,192.48
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,697,713.31		1,649,973.25		1,657,865.77
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		707,000.00		707,000.00		707,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,697,713.31		1,649,973.25		1,657,865.77
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

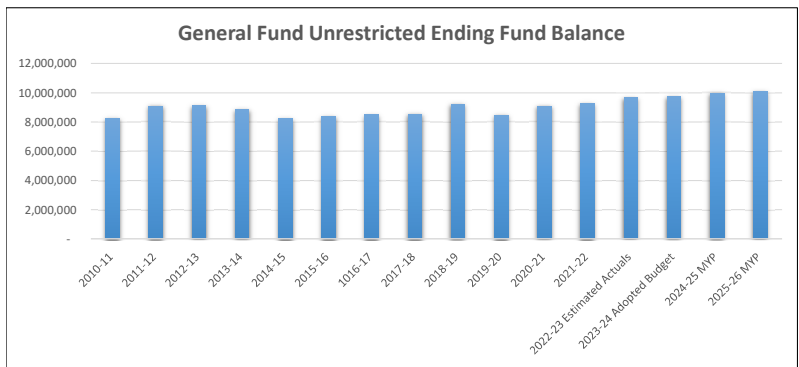
Napa COE Financial Trends - Presented with the 2023-24 Adopted Budget



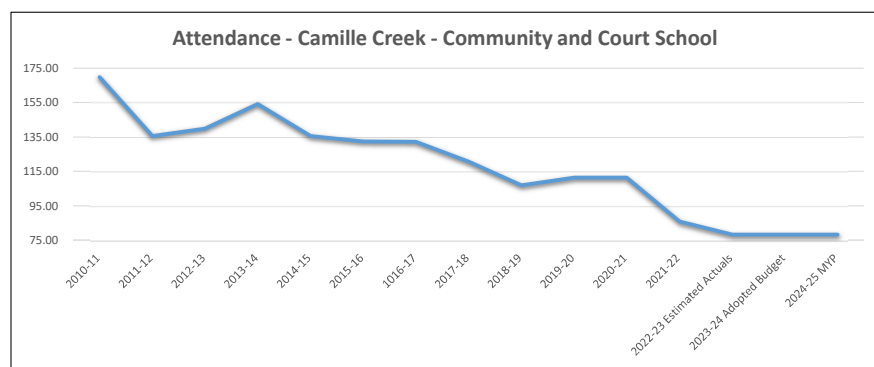
	2018-19	2019-20	2020-21	2021-22	2022-23 Estimated Actuals	2023-24 Adopted Budget	2024-25 MYP	2025-26 MYP
LCFF Sources	8,270,521	8,338,023	8,442,113	8,114,036	11,416,035	11,413,101	11,601,377	11,760,087
Federal Revenue	(10,899)	134,169	55,975	-	-	-	-	-
State Revenue	76,867	47,495	56,277	55,633	52,321	49,562	49,562	49,562
Local Revenue	1,303,877	1,574,127	976,723	1,157,707	1,261,808	824,459	824,459	824,459
Transfer In	-	11,048	101,572	10,000	11,200	-	-	-
Contribution	(764,884)	(886,220)	(1,035,357)	(1,054,041)	(1,211,532)	(1,374,849)	(1,252,052)	(1,274,589)
Total Revenues	8,875,482	9,218,642	8,597,303	8,283,336	11,529,832	10,912,273	11,223,346	11,359,519



	2018-19	2019-20	2020-21	2021-22	2022-23 Estimated Actuals	2023-24 Adopted Budget	2024-25 MYP	2025-26 MYP
Property Tax	12,335,732	13,215,465	13,605,955	14,574,712	15,518,112	15,518,112	15,828,474	16,145,044
RDA	70,466	84,073	247,469	223,057	-	-	-	-
Minimum State Aid	1,450,300	1,450,300	1,450,300	1,450,300	1,450,300	1,450,300	1,450,300	1,450,300
EPA	21,854	20,136	24,302	17,220	15,638	15,638	15,638	15,638
Differentiated Assistance	400,000	433,333	533,333	500,000	533,333	533,333	533,333	533,333
SELPA Transfer	(4,880,164)	(5,231,573)	(5,449,452)	(5,733,182)	(6,104,282)	(6,104,282)	(6,226,368)	(6,350,895)
SRAF Transfer	(1,127,667)	(1,633,711)	(1,969,794)	(2,735,627)	(2,909,735)	(2,444,268)	(2,392,629)	(2,377,665)
Total LCFF Sources	8,270,521	8,338,023	8,442,113	8,296,480	8,503,366	8,968,833	9,208,748	9,415,755

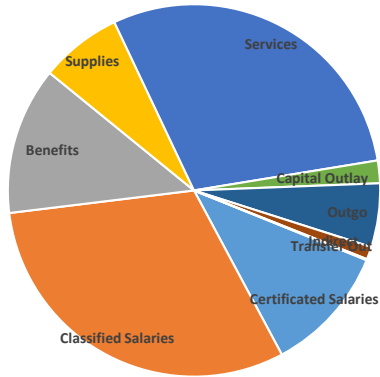


	2018-19	2019-20	2020-21	2021-22	2022-23 Estimated Actuals	2023-24 Adopted Budget	2024-25 MYP	2025-26 MYP
Ending Balance	9,233,320	8,462,554	9,068,926	9,268,307	9,684,189	9,736,036	9,949,704	10,096,208

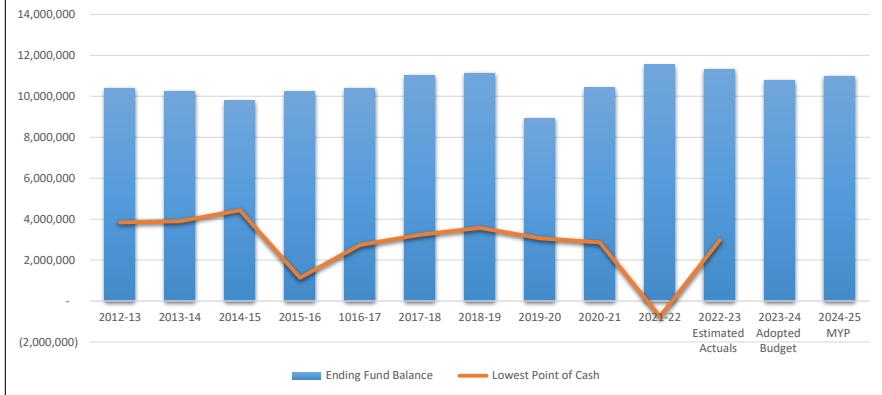


	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23 Estimated Actuals	2023-24 Adopted Budget	2024-25 MYP
Attendance	120.61	106.93	111.25	111.25	85.89	78.19	78.19	78.19

Combined General Fund Expenditures



General Fund - Fund Balance and Lowest Point of Cash in Treasury



	2018-19	2019-20	2020-21	2021-22	2022-23 Estimated Actuals	2023-24 Adopted Budget	2024-25 MYP	2025-26 MYP
Certificated Salaries	5,394,879	5,404,925	5,928,361	6,294,554	6,968,399	5,482,937	5,490,091	5,559,565
Classified Salaries	12,172,730	12,078,992	13,397,259	13,903,702	19,441,831	21,127,383	21,214,012	21,405,896
Benefits	6,079,534	5,436,122	5,694,339	6,336,606	8,067,925	7,949,752	8,157,175	8,393,600
Supplies	1,119,880	862,610	1,347,688	2,006,415	4,459,648	4,217,114	4,217,114	4,217,114
Services	8,021,723	8,323,936	7,753,702	9,307,103	18,544,152	14,878,954	13,483,812	13,263,530
Capital Outlay	337,719	178,602	995,036	1,734,884	1,238,560	665,761	220,000	220,000
Outgo	904,641	2,458,266	-	526,036	3,482,918	3,027,156	2,975,516	2,961,099
Indirect	(309,320)	(441,096)	(403,354)	(473,311)	(692,624)	(758,612)	(758,612)	(758,612)
Transfer Out	1,690,625	1,880,703	1,848,713	625,268	57,568	-	-	-
Total Expenditures	35,412,410	36,183,059	36,561,745	40,261,258	61,568,377	56,590,444	54,999,108	55,262,192

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23 Estimated Actuals	2023-24 Adopted Budget	2024-25 MYP
Ending Fund Balance	11,016,401	11,115,401	8,934,893	10,412,581	11,534,197	11,312,175	10,764,059	10,977,727
Lowest Point of Cash	3,232,803	3,570,406	3,065,254	2,859,665	(759,680)	2,980,770	-	-
Lowest Month of Cash	September	September	February	October	November	November	-	-

NAPA COUNTY OFFICE OF EDUCATION

2023-24

Adopted Budget, General Fund

	2022-23			2023-24		
	Estimated Actuals			Adopted Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES						
LCFF/Property Tax	11,416,035	1,089,094	12,505,129	11,413,101	1,088,139	12,501,240
Federal Revenues	-	16,900,600	16,900,600	-	14,053,111	14,053,111
State Revenues	52,321	16,982,656	17,034,977	49,562	14,572,023	14,621,585
Local Revenues	1,261,808	13,629,765	14,891,573	824,459	14,041,933	14,866,392
TOTAL REVENUES	12,730,164	48,602,115	61,332,279	12,287,121	43,755,207	56,042,328
EXPENSES						
Certificated Salaries	1,428,974	5,539,425	6,968,399	1,572,282	3,910,654	5,482,937
Classified Salaries	4,261,215	15,180,616	19,441,831	4,424,404	16,702,979	21,127,383
Employee Benefits	1,966,032	6,101,892	8,067,925	2,258,169	5,691,583	7,949,752
Books & Supplies	882,525	3,577,123	4,459,648	454,225	3,762,889	4,217,114
Services & Operating Exp	2,781,398	15,762,754	18,544,152	2,849,856	12,029,098	14,878,954
Capital Outlay	224,612	1,013,948	1,238,560	211,061	454,700	665,761
Other Outgo	3,482,918	-	3,482,918	3,027,156	-	3,027,156
Direct/Indirect Support Costs	(3,971,292)	3,278,668	(692,624)	(3,936,728)	3,178,115	(758,612)
TOTAL EXPENDITURES	11,056,381	50,454,427	61,510,808	10,860,426	45,730,018	56,590,444
Excess/Deficiency	1,673,783	(1,852,312)	(178,529)	1,426,696	(1,974,811)	(548,116)
OTHER FINANCING SOURCES/USES						
Transfers In	11,200	2,875	14,075	-	-	-
Transfers Out	(57,568)	-	(57,568)	-	-	-
Contributions	(1,211,532)	1,211,532	-	(1,374,849)	1,374,849	-
TOTAL OTHER FINANCING	(1,257,901)	1,214,408	(43,493)	(1,374,849)	1,374,849	-
NET INCREASE/DECREASE	415,883	(637,905)	(222,022)	51,847	(599,963)	(548,116)
FUND BALANCE						
Beginning Balance	9,268,307	2,265,890	11,534,198	9,684,190	1,627,986	11,312,175
Adjustments						
ENDING BALANCE	9,684,190	1,627,986	11,312,175	9,736,037	1,028,023	10,764,060
Components of Fund Balance						
Nonspendable	27,476	-	27,476	27,476	-	27,476
Restricted	101,256	1,627,986	1,729,241	-	1,028,023	1,028,023
Committed	-	-	-	-	-	-
Assigned: <i>Counterparty Risk</i>	7,541,143	-	7,541,143	7,807,323	-	7,807,323
Assigned: <i>Capital Projects</i>	-	-	-	-	-	-
Reserve for Economic Uncertainties 3%	2,014,315	-	2,014,315	1,901,238	-	1,901,238
UNASSIGNED ENDING FUND BALANCE	-	-	-	-	-	-

FUND SUMMARY BALANCE
2023-24 Adopted Budget

	County School Service Fund Fund 01	Children's Center Fund 12	Cafeteria Fund 13	Special Reserve Fund 17	Special Reserve OPEB Fund 20	School Facilities Fund 35
Revenue	\$56,042,328	\$8,011,862	\$994,116	\$45,000	\$5,000	\$1,000
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0
Expenses	\$56,590,444	\$8,134,293	\$1,094,116	\$0	\$0	\$0
Surplus / Deficit	-\$548,116	-\$122,431	-\$100,000	\$45,000	\$5,000	\$1,000
Beginning Balance	\$11,312,175	\$222,431	\$300,551	\$4,296,976	\$640,232	\$650,625
Legally Restricted Balances	\$1,028,023	\$0	\$551	\$0	\$0	\$0
Nonspendable	\$27,476	\$0	\$0	\$0	\$0	\$0
Other Assigned:						
<i>Counterparty Risk</i>	\$7,807,323					
<i>Reserve for Capital Projects</i>				\$4,341,976		\$651,625
<i>Reserve for Cashflow</i>		\$100,000	\$200,000			
<i>Reserve for OPEB</i>					\$645,232	
<i>Reserve for Child Development</i>						
Reserve for Economic Uncertainty	\$1,901,238					
Unassigned/Unappropriated Balances	\$0	\$0	\$0	\$0	\$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)	
A. REVENUES									
1) LCFF Sources		8010-8099	11,416,034.87	1,089,093.67	12,505,128.54	11,413,100.87	1,088,139.29	12,501,240.16	0.0%
2) Federal Revenue		8100-8299	0.00	16,900,600.35	16,900,600.35	0.00	14,053,110.65	14,053,110.65	-16.8%
3) Other State Revenue		8300-8599	52,321.10	16,982,656.27	17,034,977.37	49,562.00	14,572,023.43	14,621,585.43	-14.2%
4) Other Local Revenue		8600-8799	1,261,808.31	13,629,764.77	14,891,573.08	824,458.60	14,041,933.14	14,866,391.74	-0.2%
5) TOTAL, REVENUES			12,730,164.28	48,602,115.06	61,332,279.34	12,287,121.47	43,755,206.51	56,042,327.98	-8.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,428,974.07	5,539,424.75	6,968,398.82	1,572,282.45	3,910,654.37	5,482,936.82	-21.3%
2) Classified Salaries		2000-2999	4,261,214.88	15,180,616.48	19,441,831.36	4,424,404.37	16,702,978.67	21,127,383.04	8.7%
3) Employee Benefits		3000-3999	1,966,032.42	6,101,892.46	8,067,924.88	2,258,169.17	5,691,582.59	7,949,751.76	-1.5%
4) Books and Supplies		4000-4999	882,524.91	3,577,122.91	4,459,647.82	454,224.62	3,762,889.37	4,217,113.99	-5.4%
5) Services and Other Operating Expenditures		5000-5999	2,781,397.73	15,762,753.84	18,544,151.57	2,849,856.20	12,029,097.72	14,878,953.92	-19.8%
6) Capital Outlay		6000-6999	224,611.78	1,013,948.40	1,238,560.18	211,061.00	454,700.00	665,761.00	-46.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,482,917.50	0.00	3,482,917.50	3,027,155.50	0.00	3,027,155.50	-13.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,971,292.18)	3,278,668.46	(692,623.72)	(3,936,727.71)	3,178,115.26	(758,612.45)	9.5%
9) TOTAL, EXPENDITURES			11,056,381.11	50,454,427.30	61,510,808.41	10,860,425.60	45,730,017.98	56,590,443.58	-8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,673,783.17	(1,852,312.24)	(178,529.07)	1,426,695.87	(1,974,811.47)	(548,115.60)	207.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	11,200.00	2,875.02	14,075.02	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	57,568.18	0.00	57,568.18	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,211,532.48)	1,211,532.48	0.00	(1,374,848.95)	1,374,848.95	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,257,900.66)	1,214,407.50	(43,493.16)	(1,374,848.95)	1,374,848.95	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			415,882.51	(637,904.74)	(222,022.23)	51,846.92	(599,962.52)	(548,115.60)	146.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,268,307.27	2,265,890.34	11,534,197.61	9,684,189.78	1,627,985.60	11,312,175.38	-1.9%
b) Audit Adjustments		9793	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)	
c) As of July 1 - Audited (F1a + F1b)			9,268,307.27	2,265,890.34	11,534,197.61	9,684,189.78	1,627,985.60	11,312,175.38	-1.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,268,307.27	2,265,890.34	11,534,197.61	9,684,189.78	1,627,985.60	11,312,175.38	-1.9%
2) Ending Balance, June 30 (E + F1e)			9,684,189.78	1,627,985.60	11,312,175.38	9,736,036.70	1,028,023.08	10,764,059.78	-4.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	27,476.31	0.00	27,476.31	27,476.31	0.00	27,476.31	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	101,255.73	0.00	101,255.73	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,627,985.60	1,627,985.60	0.00	1,028,023.08	1,028,023.08	-36.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	7,541,142.74	0.00	7,541,142.74	7,807,322.84	0.00	7,807,322.84	3.5%
Counterparty Risk	0000	9780	7,541,142.74		7,541,142.74			0.00	
Counterparty Risk	0000	9780			0.00	7,807,322.84		7,807,322.84	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,014,315.00	0.00	2,014,315.00	1,901,237.55	0.00	1,901,237.55	-5.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	15,153,411.23	(5,063,338.71)	10,090,072.52				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	27,476.31	0.00	27,476.31				
d) with Fiscal Agent/Trustee		9135	786,477.00	0.00	786,477.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	906.69	597,138.57	598,045.26				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

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)	
7) Prepaid Expenditures		9330	101,255.73	0.00	101,255.73				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			16,069,526.96	(4,466,200.14)	11,603,326.82				
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	591,682.95	57,076.48	648,759.43				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	1.00	0.00	1.00				
6) TOTAL, LIABILITIES			591,683.95	57,076.48	648,760.43				
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)			15,477,843.01	(4,523,276.62)	10,954,566.39				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,983,633.00	0.00	1,983,633.00	1,983,633.00	0.00	1,983,633.00	0.0%
Education Protection Account State Aid - Current Year		8012	18,572.00	0.00	18,572.00	15,638.00	0.00	15,638.00	-15.8%
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	46,012.00	0.00	46,012.00	46,012.00	0.00	46,012.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	84.00	0.00	84.00	84.00	0.00	84.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	14,600,178.00	0.00	14,600,178.00	14,600,178.00	0.00	14,600,178.00	0.0%
Unsecured Roll Taxes		8042	436,874.00	0.00	436,874.00	436,874.00	0.00	436,874.00	0.0%
Prior Years' Taxes		8043	11,997.00	0.00	11,997.00	11,997.00	0.00	11,997.00	0.0%
Supplemental Taxes		8044	422,967.00	0.00	422,967.00	422,967.00	0.00	422,967.00	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)	
Education Revenue Augmentation Fund (ERAF)		8045	9,807,451.00	0.00	9,807,451.00	9,807,451.00	0.00	9,807,451.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			27,327,768.00	0.00	27,327,768.00	27,324,834.00	0.00	27,324,834.00	0.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(15,911,733.13)	1,089,093.67	(14,822,639.46)	(15,911,733.13)	1,088,139.29	(14,823,593.84)	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			11,416,034.87	1,089,093.67	12,505,128.54	11,413,100.87	1,088,139.29	12,501,240.16	0.0%
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	440,000.00	440,000.00	0.00	0.00	0.00	-100.0%
Special Education Discretionary Grants		8182	0.00	3,700,786.82	3,700,786.82	0.00	3,786,132.48	3,786,132.48	2.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		43,994.00	43,994.00		42,854.00	42,854.00	-2.6%
Title I, Part D, Local Delinquent Programs	3025	8290		141,136.17	141,136.17		215,133.00	215,133.00	52.4%
Title II, Part A, Supporting Effective Instruction	4035	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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)	
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		3,497,070.74	3,497,070.74		2,571,928.50	2,571,928.50	-26.5%
Career and Technical Education	3500-3599	8290		124,242.00	124,242.00		144,016.00	144,016.00	15.9%
All Other Federal Revenue	All Other	8290	0.00	8,953,370.62	8,953,370.62	0.00	7,293,046.67	7,293,046.67	-18.5%
TOTAL, FEDERAL REVENUE			0.00	16,900,600.35	16,900,600.35	0.00	14,053,110.65	14,053,110.65	-16.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,508,020.00	1,508,020.00	0.00	1,631,979.24	1,631,979.24	8.2%
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	27,578.00	0.00	27,578.00	28,000.00	0.00	28,000.00	1.5%
Lottery - Unrestricted and Instructional Materials		8560	17,000.00	10,000.00	27,000.00	14,000.00	5,226.00	19,226.00	-28.8%
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		2,648,746.11	2,648,746.11		2,357,196.37	2,357,196.37	-11.0%
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		409,222.63	409,222.63		267,343.00	267,343.00	-34.7%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		2,527,717.62	2,527,717.62		1,699,229.00	1,699,229.00	-32.8%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,743.10	9,878,949.91	9,886,693.01	7,562.00	8,611,049.82	8,618,611.82	-12.8%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER STATE REVENUE			52,321.10	16,982,656.27	17,034,977.37	49,562.00	14,572,023.43	14,621,585.43	-14.2%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	100.00	0.00	100.00	0.00	0.00	0.00	-100.0%
Interest		8660	100,317.64	0.00	100,317.64	100,000.00	0.00	100,000.00	-0.3%
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	450,191.61	7,114,285.39	7,564,477.00	49,000.00	3,917,780.55	3,966,780.55	-47.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	1,314,852.10	1,314,852.10	0.00	2,538,959.55	2,538,959.55	93.1%
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%

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

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)	
All Other Local Revenue		8699	521,899.63	5,200,627.28	5,722,526.91	486,158.60	7,585,193.04	8,071,351.64	41.0%
Tuition		8710	189,299.43	0.00	189,299.43	189,300.00	0.00	189,300.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		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			1,261,808.31	13,629,764.77	14,891,573.08	824,458.60	14,041,933.14	14,866,391.74	-0.2%
TOTAL, REVENUES			12,730,164.28	48,602,115.06	61,332,279.34	12,287,121.47	43,755,206.51	56,042,327.98	-8.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	471,853.70	3,051,092.73	3,522,946.43	553,721.44	1,958,164.19	2,511,885.63	-28.7%
Certificated Pupil Support Salaries		1200	32,876.20	948,718.58	981,594.78	58,107.28	332,977.74	391,085.02	-60.2%
Certificated Supervisors' and Administrators' Salaries		1300	924,244.17	1,539,613.44	2,463,857.61	960,453.73	1,619,512.44	2,579,966.17	4.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,428,974.07	5,539,424.75	6,968,398.82	1,572,282.45	3,910,654.37	5,482,936.82	-21.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	228,369.35	7,049,223.77	7,277,593.12	215,817.73	9,270,087.58	9,485,905.31	30.3%
Classified Support Salaries		2200	76,292.64	1,033,463.60	1,109,756.24	90,824.12	687,287.86	778,111.98	-29.9%
Classified Supervisors' and Administrators' Salaries		2300	3,029,634.83	6,489,041.36	9,518,676.19	3,127,223.02	6,240,403.93	9,367,626.95	-1.6%
Clerical, Technical and Office Salaries		2400	926,918.06	608,887.75	1,535,805.81	990,539.50	505,199.30	1,495,738.80	-2.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,261,214.88	15,180,616.48	19,441,831.36	4,424,404.37	16,702,978.67	21,127,383.04	8.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	222,010.61	1,610,816.74	1,832,827.35	245,810.64	1,439,590.48	1,685,401.12	-8.0%

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)	
PERS		3201-3202	1,085,184.71	2,497,634.87	3,582,819.58	1,247,632.10	2,208,557.05	3,456,189.15	-3.5%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	82,448.17	518,112.91	600,561.08	86,094.71	696,174.97	782,269.68	30.3%
Unemployment Insurance		3401-3402	286,114.39	745,845.70	1,031,960.09	372,590.25	643,199.47	1,015,789.72	-1.6%
Workers' Compensation		3501-3502	31,278.22	103,667.09	134,945.31	2,859.95	9,103.32	11,963.27	-91.1%
OPEB, Allocated		3601-3602	103,062.15	437,650.92	540,713.07	118,081.17	404,364.73	522,445.90	-3.4%
OPEB, Active Employees		3701-3702	101,328.12	0.00	101,328.12	126,423.96	0.00	126,423.96	24.8%
Other Employee Benefits		3751-3752	48,441.09	147,724.57	196,165.66	54,911.41	168,638.16	223,549.57	14.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	6,164.96	40,439.66	46,604.62	3,764.98	121,954.41	125,719.39	169.8%
TOTAL, EMPLOYEE BENEFITS			1,966,032.42	6,101,892.46	8,067,924.88	2,258,169.17	5,691,582.59	7,949,751.76	-1.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	4,000.00	0.00	4,000.00	New
Books and Other Reference Materials		4200	12,969.34	21,177.26	34,146.60	16,450.00	7,300.00	23,750.00	-30.4%
Materials and Supplies		4300	679,246.84	2,665,159.18	3,344,406.02	305,877.62	2,764,346.96	3,070,224.58	-8.2%
Noncapitalized Equipment		4400	190,308.73	890,736.47	1,081,045.20	127,897.00	942,644.05	1,070,541.05	-1.0%
Food		4700	0.00	50.00	50.00	0.00	48,598.36	48,598.36	97,096.7%
TOTAL, BOOKS AND SUPPLIES			882,524.91	3,577,122.91	4,459,647.82	454,224.62	3,762,889.37	4,217,113.99	-5.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	113,000.00	7,780,395.58	7,893,395.58	217,650.00	4,972,042.74	5,189,692.74	-34.3%
Travel and Conferences		5200	196,463.79	938,146.36	1,134,610.15	186,510.00	896,634.15	1,083,144.15	-4.5%
Dues and Memberships		5300	56,240.00	4,740.00	60,980.00	57,000.00	5,800.00	62,800.00	3.0%
Insurance		5400 - 5450	231,246.64	0.00	231,246.64	245,000.00	0.00	245,000.00	5.9%
Operations and Housekeeping Services		5500	212,862.87	102,138.00	315,000.87	204,000.00	20,600.00	224,600.00	-28.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	139,482.35	249,711.95	389,194.30	130,683.00	301,264.09	431,947.09	11.0%
Transfers of Direct Costs		5710	(130,110.43)	130,110.43	0.00	(75,061.51)	75,061.51	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(27,482.55)	0.00	(27,482.55)	(11,500.00)	0.00	(11,500.00)	-58.2%
Professional/Consulting Services and Operating Expenditures		5800	1,748,696.39	6,491,145.32	8,239,841.71	1,662,306.71	5,459,337.13	7,121,643.84	-13.6%
Communications		5900	240,998.67	66,366.20	307,364.87	233,268.00	298,358.10	531,626.10	73.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,781,397.73	15,762,753.84	18,544,151.57	2,849,856.20	12,029,097.72	14,878,953.92	-19.8%
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	107,000.00	280,140.00	387,140.00	130,000.00	334,700.00	464,700.00	20.0%

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

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)	
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	117,611.78	733,808.40	851,420.18	81,061.00	120,000.00	201,061.00	-76.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			224,611.78	1,013,948.40	1,238,560.18	211,061.00	454,700.00	665,761.00	-46.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	2,909,735.00	0.00	2,909,735.00	2,444,268.00	0.00	2,444,268.00	-16.0%
Debt Service									
Debt Service - Interest		7438	347,487.50	0.00	347,487.50	337,887.50	0.00	337,887.50	-2.8%
Other Debt Service - Principal		7439	225,695.00	0.00	225,695.00	245,000.00	0.00	245,000.00	8.6%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,482,917.50	0.00	3,482,917.50	3,027,155.50	0.00	3,027,155.50	-13.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,278,668.43)	3,278,668.46	.03	(3,178,115.26)	3,178,115.26	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(692,623.75)	0.00	(692,623.75)	(758,612.45)	0.00	(758,612.45)	9.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,971,292.18)	3,278,668.46	(692,623.72)	(3,936,727.71)	3,178,115.26	(758,612.45)	9.5%
TOTAL, EXPENDITURES			11,056,381.11	50,454,427.30	61,510,808.41	10,860,425.60	45,730,017.98	56,590,443.58	-8.0%
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	11,200.00	2,875.02	14,075.02	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			11,200.00	2,875.02	14,075.02	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	43,493.16	0.00	43,493.16	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	14,075.02	0.00	14,075.02	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			57,568.18	0.00	57,568.18	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
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%

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

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)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,211,532.48)	1,211,532.48	0.00	(1,374,848.95)	1,374,848.95	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,211,532.48)	1,211,532.48	0.00	(1,374,848.95)	1,374,848.95	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,257,900.66)	1,214,407.50	(43,493.16)	(1,374,848.95)	1,374,848.95	0.00	-100.0%

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	11,416,034.87	1,089,093.67	12,505,128.54	11,413,100.87	1,088,139.29	12,501,240.16	0.0%
2) Federal Revenue		8100-8299	0.00	16,900,600.35	16,900,600.35	0.00	14,053,110.65	14,053,110.65	-16.8%
3) Other State Revenue		8300-8599	52,321.10	16,982,656.27	17,034,977.37	49,562.00	14,572,023.43	14,621,585.43	-14.2%
4) Other Local Revenue		8600-8799	1,261,808.31	13,629,764.77	14,891,573.08	824,458.60	14,041,933.14	14,866,391.74	-0.2%
5) TOTAL, REVENUES			12,730,164.28	48,602,115.06	61,332,279.34	12,287,121.47	43,755,206.51	56,042,327.98	-8.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		1,319,204.46	21,336,339.83	22,655,544.29	1,466,606.15	20,473,030.42	21,939,636.57	-3.2%
2) Instruction - Related Services	2000-2999		1,917,229.76	21,699,608.82	23,616,838.58	1,907,655.69	19,523,151.92	21,430,807.61	-9.3%
3) Pupil Services	3000-3999		104,456.19	2,716,229.38	2,820,685.57	184,610.60	1,343,452.76	1,528,063.36	-45.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		2,608.62	1,141.00	3,749.62	0.00	1,141.00	1,141.00	-69.6%
7) General Administration	7000-7999		3,445,064.51	3,321,165.95	6,766,230.46	3,563,378.61	3,217,450.26	6,780,828.87	0.2%
8) Plant Services	8000-8999		784,900.07	1,379,942.32	2,164,842.39	711,019.05	1,171,791.62	1,882,810.67	-13.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,482,917.50	0.00	3,482,917.50	3,027,155.50	0.00	3,027,155.50	-13.1%
10) TOTAL, EXPENDITURES			11,056,381.11	50,454,427.30	61,510,808.41	10,860,425.60	45,730,017.98	56,590,443.58	-8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,673,783.17	(1,852,312.24)	(178,529.07)	1,426,695.87	(1,974,811.47)	(548,115.60)	207.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	11,200.00	2,875.02	14,075.02	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	57,568.18	0.00	57,568.18	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,211,532.48)	1,211,532.48	0.00	(1,374,848.95)	1,374,848.95	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,257,900.66)	1,214,407.50	(43,493.16)	(1,374,848.95)	1,374,848.95	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			415,882.51	(637,904.74)	(222,022.23)	51,846.92	(599,962.52)	(548,115.60)	146.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,268,307.27	2,265,890.34	11,534,197.61	9,684,189.78	1,627,985.60	11,312,175.38	-1.9%

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Function

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)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,268,307.27	2,265,890.34	11,534,197.61	9,684,189.78	1,627,985.60	11,312,175.38	-1.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,268,307.27	2,265,890.34	11,534,197.61	9,684,189.78	1,627,985.60	11,312,175.38	-1.9%
2) Ending Balance, June 30 (E + F1e)			9,684,189.78	1,627,985.60	11,312,175.38	9,736,036.70	1,028,023.08	10,764,059.78	-4.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	27,476.31	0.00	27,476.31	27,476.31	0.00	27,476.31	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	101,255.73	0.00	101,255.73	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,627,985.60	1,627,985.60	0.00	1,028,023.08	1,028,023.08	-36.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	7,541,142.74	0.00	7,541,142.74	7,807,322.84	0.00	7,807,322.84	3.5%
Counterparty Risk	0000	9780	7,541,142.74		7,541,142.74			0.00	
Counterparty Risk	0000	9780			0.00	7,807,322.84		7,807,322.84	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,014,315.00	0.00	2,014,315.00	1,901,237.55	0.00	1,901,237.55	-5.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6333	CA Community Schools Partnership Act - Coordination Grant	300,000.00	0.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	853,455.08	853,455.08
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	28,675.00	0.00
7412	A-G Access/Success Grant	75,000.00	0.00
7413	A-G Learning Loss Mitigation Grant	75,000.00	0.00
7435	Learning Recovery Emergency Block Grant	121,287.52	0.00
9010	Other Restricted Local	174,568.00	174,568.00
Total, Restricted Balance		1,627,985.60	1,028,023.08

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	4,683,605.00	4,418,179.00	-5.7%
3) Other State Revenue		8300-8599	2,362,097.00	2,047,621.00	-13.3%
4) Other Local Revenue		8600-8799	(12,430.91)	0.00	-100.0%
5) TOTAL, REVENUES			7,033,271.09	6,465,800.00	-8.1%
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	7,045,702.00	6,465,800.00	-8.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,045,702.00	6,465,800.00	-8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,430.91)	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)			(12,430.91)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,430.91	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,430.91	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,430.91	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Rev olving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	265,803.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Rev olving 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			265,803.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			265,803.54		
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	4,683,605.00	4,418,179.00	-5.7%
TOTAL, FEDERAL REVENUE			4,683,605.00	4,418,179.00	-5.7%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	987,619.00	673,143.00	-31.8%
Prior Years	6500	8319	0.00	0.00	0.0%
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	1,374,478.00	1,374,478.00	0.0%
TOTAL, OTHER STATE REVENUE			2,362,097.00	2,047,621.00	-13.3%
OTHER LOCAL REVENUE					
Interest		8660	(12,430.91)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
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			(12,430.91)	0.00	-100.0%
TOTAL, REVENUES			7,033,271.09	6,465,800.00	-8.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	6,058,083.00	5,792,657.00	-4.4%
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	987,619.00	673,143.00	-31.8%
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)			7,045,702.00	6,465,800.00	-8.2%
TOTAL, EXPENDITURES			7,045,702.00	6,465,800.00	-8.2%

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	4,683,605.00	4,418,179.00	-5.7%
3) Other State Revenue		8300-8599	2,362,097.00	2,047,621.00	-13.3%
4) Other Local Revenue		8600-8799	(12,430.91)	0.00	-100.0%
5) TOTAL, REVENUES			7,033,271.09	6,465,800.00	-8.1%
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	7,045,702.00	6,465,800.00	-8.2%
10) TOTAL, EXPENDITURES			7,045,702.00	6,465,800.00	-8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(12,430.91)	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)			(12,430.91)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,430.91	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,430.91	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,430.91	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	270,961.60	270,961.60	0.0%
3) Other State Revenue		8300-8599	5,659,096.40	6,270,131.40	10.8%
4) Other Local Revenue		8600-8799	1,470,485.58	1,470,769.34	0.0%
5) TOTAL, REVENUES			7,400,543.58	8,011,862.34	8.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,910,336.69	2,104,334.93	10.2%
2) Classified Salaries		2000-2999	1,329,952.37	1,834,522.50	37.9%
3) Employee Benefits		3000-3999	1,289,407.10	1,675,637.58	30.0%
4) Books and Supplies		4000-4999	1,971,301.38	446,426.56	-77.4%
5) Services and Other Operating Expenditures		5000-5999	281,713.37	1,358,069.58	382.1%
6) Capital Outlay		6000-6999	56,000.00	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	663,261.96	715,302.25	7.8%
9) TOTAL, EXPENDITURES			7,501,972.87	8,134,293.40	8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(101,429.29)	(122,431.06)	20.7%
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)			(101,429.29)	(122,431.06)	20.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	323,860.35	222,431.06	-31.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			323,860.35	222,431.06	-31.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			323,860.35	222,431.06	-31.3%
2) Ending Balance, June 30 (E + F1e)			222,431.06	100,000.00	-55.0%
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	122,431.06	0.00	-100.0%
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	100,000.00	100,000.00	0.0%
Reserve for Cashflow	0000	9780	100,000.00		
Reserve for Cashflow	0000	9780		100,000.00	
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	551,296.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	449,025.17		
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			1,000,321.17		
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	7.70		
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			7.70		
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)			1,000,313.47		
FEDERAL REVENUE					
Child Nutrition Programs		8220	128,550.00	128,550.00	0.0%
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	142,411.60	142,411.60	0.0%
TOTAL, FEDERAL REVENUE			270,961.60	270,961.60	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,300.00	3,300.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	4,839,742.00	5,486,151.00	13.4%
All Other State Revenue	All Other	8590	816,054.40	780,680.40	-4.3%
TOTAL, OTHER STATE REVENUE			5,659,096.40	6,270,131.40	10.8%
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	300.00	1,000.00	233.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	310,227.25	318,227.25	2.6%
Interagency Services		8677	1,159,044.04	1,150,627.80	-0.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	914.29	914.29	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,470,485.58	1,470,769.34	0.0%
TOTAL, REVENUES			7,400,543.58	8,011,862.34	8.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,761,177.26	1,991,707.01	13.1%
Certificated Pupil Support Salaries		1200	29,400.90	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	119,758.53	112,627.92	-6.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,910,336.69	2,104,334.93	10.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	636,052.13	1,183,899.86	86.1%
Classified Support Salaries		2200	205,083.95	263,119.97	28.3%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	386,001.09	326,765.63	-15.3%
Clerical, Technical and Office Salaries		2400	102,815.20	60,737.04	-40.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,329,952.37	1,834,522.50	37.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	373,157.38	407,516.29	9.2%
PERS		3201-3202	458,601.94	657,655.26	43.4%
OASDI/Medicare/Alternative		3301-3302	48,871.19	61,647.26	26.1%
Health and Welfare Benefits		3401-3402	227,182.07	382,628.84	68.4%
Unemployment Insurance		3501-3502	15,144.97	1,930.61	-87.3%
Workers' Compensation		3601-3602	68,708.85	77,364.02	12.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	48,549.78	36,360.40	-25.1%
Other Employee Benefits		3901-3902	49,190.92	50,534.90	2.7%
TOTAL, EMPLOYEE BENEFITS			1,289,407.10	1,675,637.58	30.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,760,407.90	287,423.01	-83.7%
Noncapitalized Equipment		4400	65,643.48	38,306.05	-41.6%
Food		4700	145,250.00	120,697.50	-16.9%
TOTAL, BOOKS AND SUPPLIES			1,971,301.38	446,426.56	-77.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	7,411.56	59,393.30	701.4%
Travel and Conferences		5200	7,467.14	26,761.33	258.4%
Dues and Memberships		5300	3,500.00	2,650.00	-24.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	29,681.40	113,200.00	281.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,277.83	14,500.00	28.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	37,804.80	28,971.54	-23.4%
Professional/Consulting Services and Operating Expenditures		5800	147,204.91	1,105,884.41	651.3%
Communications		5900	37,365.73	6,709.00	-82.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			281,713.37	1,358,069.58	382.1%
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	56,000.00	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			56,000.00	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	663,261.96	715,302.25	7.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			663,261.96	715,302.25	7.8%
TOTAL, EXPENDITURES			7,501,972.87	8,134,293.40	8.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	270,961.60	270,961.60	0.0%
3) Other State Revenue		8300-8599	5,659,096.40	6,270,131.40	10.8%
4) Other Local Revenue		8600-8799	1,470,485.58	1,470,769.34	0.0%
5) TOTAL, REVENUES			7,400,543.58	8,011,862.34	8.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,989,070.77	5,599,883.07	40.4%
2) Instruction - Related Services	2000-2999		1,773,789.70	1,115,697.67	-37.1%
3) Pupil Services	3000-3999		387,219.20	319,225.07	-17.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		54,907.28	54,907.27	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		663,261.96	715,302.25	7.8%
8) Plant Services	8000-8999		633,723.96	329,278.07	-48.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,501,972.87	8,134,293.40	8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(101,429.29)	(122,431.06)	20.7%
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)			(101,429.29)	(122,431.06)	20.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	323,860.35	222,431.06	-31.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			323,860.35	222,431.06	-31.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			323,860.35	222,431.06	-31.3%
2) Ending Balance, June 30 (E + F1e)			222,431.06	100,000.00	-55.0%
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	122,431.06	0.00	-100.0%
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	100,000.00	100,000.00	0.0%
Reserve for Cashflow	0000	9780	100,000.00		
Reserve for Cashflow	0000	9780		100,000.00	
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
6057	Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	122,431.06	0.00
Total, Restricted Balance		122,431.06	0.00

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	931,737.79	980,000.00	5.2%
3) Other State Revenue		8300-8599	117,421.95	14,116.00	-88.0%
4) Other Local Revenue		8600-8799	3,000.00	0.00	-100.0%
5) TOTAL, REVENUES			1,052,159.74	994,116.00	-5.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	262,967.72	313,123.79	19.1%
3) Employee Benefits		3000-3999	83,359.75	98,113.56	17.7%
4) Books and Supplies		4000-4999	596,771.01	525,450.58	-12.0%
5) Services and Other Operating Expenditures		5000-5999	51,799.60	14,117.87	-72.7%
6) Capital Outlay		6000-6999	14,530.09	100,000.00	588.2%
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	29,361.79	43,310.20	47.5%
9) TOTAL, EXPENDITURES			1,038,789.96	1,094,116.00	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,369.78	(100,000.00)	-848.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	43,493.16	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			43,493.16	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			56,862.94	(100,000.00)	-275.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	243,687.70	300,550.64	23.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			243,687.70	300,550.64	23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			243,687.70	300,550.64	23.3%
2) Ending Balance, June 30 (E + F1e)			300,550.64	200,550.64	-33.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	100,550.64	550.64	-99.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	200,000.00	200,000.00	0.0%
Reserve for Cashflow	0000	9780	200,000.00		
Reserve for Cashflow	0000	9780		200,000.00	
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	(70,039.54)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(70,039.54)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(70,039.54)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	931,737.79	980,000.00	5.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			931,737.79	980,000.00	5.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	117,305.95	14,000.00	-88.1%
All Other State Revenue		8590	116.00	116.00	0.0%
TOTAL, OTHER STATE REVENUE			117,421.95	14,116.00	-88.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,000.00	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	0.00	-100.0%
TOTAL, REVENUES			1,052,159.74	994,116.00	-5.5%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	262,967.72	313,123.79	19.1%
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			262,967.72	313,123.79	19.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	116.00	116.00	0.0%
PERS		3201-3202	68,263.29	83,541.57	22.4%
OASDI/Medicare/Alternative		3301-3302	3,764.54	4,069.55	8.1%
Health and Welfare Benefits		3401-3402	1,122.99	1,235.52	10.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Unemployment Insurance		3501-3502	1,337.78	140.37	-89.5%
Workers' Compensation		3601-3602	5,653.66	6,154.64	8.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	3,101.49	2,855.91	-7.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			83,359.75	98,113.56	17.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	85,094.07	71,000.00	-16.6%
Noncapitalized Equipment		4400	690.68	0.00	-100.0%
Food		4700	510,986.26	454,450.58	-11.1%
TOTAL, BOOKS AND SUPPLIES			596,771.01	525,450.58	-12.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	35,416.88	17,000.00	-52.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(10,322.25)	(17,471.54)	69.3%
Professional/Consulting Services and Operating Expenditures		5800	25,924.97	13,869.41	-46.5%
Communications		5900	780.00	720.00	-7.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,799.60	14,117.87	-72.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	14,530.09	100,000.00	588.2%
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			14,530.09	100,000.00	588.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	29,361.79	43,310.20	47.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			29,361.79	43,310.20	47.5%
TOTAL, EXPENDITURES			1,038,789.96	1,094,116.00	5.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	43,493.16	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			43,493.16	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			43,493.16	0.00	-100.0%

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	931,737.79	980,000.00	5.2%
3) Other State Revenue		8300-8599	117,421.95	14,116.00	-88.0%
4) Other Local Revenue		8600-8799	3,000.00	0.00	-100.0%
5) TOTAL, REVENUES			1,052,159.74	994,116.00	-5.5%
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		1,009,428.17	1,050,805.80	4.1%
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		29,361.79	43,310.20	47.5%
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			1,038,789.96	1,094,116.00	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			13,369.78	(100,000.00)	-848.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	43,493.16	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			43,493.16	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			56,862.94	(100,000.00)	-275.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	243,687.70	300,550.64	23.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			243,687.70	300,550.64	23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			243,687.70	300,550.64	23.3%
2) Ending Balance, June 30 (E + F1e)			300,550.64	200,550.64	-33.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	100,550.64	550.64	-99.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	200,000.00	200,000.00	0.0%
Reserve for Cashflow	0000	9780	200,000.00		
Reserve for Cashflow	0000	9780		200,000.00	
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
5330	Child Nutrition: Summer Food Service Program Operations	550.64	550.64
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	100,000.00	0.00
Total, Restricted Balance		100,550.64	550.64

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	45,000.00	45,000.00	0.0%
5) TOTAL, REVENUES			45,000.00	45,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	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)			45,000.00	45,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	448,232.79	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			(448,232.79)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(403,232.79)	45,000.00	-111.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,700,209.15	4,296,976.36	-8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,700,209.15	4,296,976.36	-8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,700,209.15	4,296,976.36	-8.6%
2) Ending Balance, June 30 (E + F1e)			4,296,976.36	4,341,976.36	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
9740		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,296,976.36	4,341,976.36	1.0%
Reserve for Capital Projects	0000	9780	4,296,976.36		
Reserve for Capital Projects	0000	9780		4,341,976.36	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,736,287.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,736,287.10		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			4,736,287.10		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	45,000.00	45,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			45,000.00	45,000.00	0.0%
TOTAL, REVENUES			45,000.00	45,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	448,232.79	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			448,232.79	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			(448,232.79)	0.00	-100.0%

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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	45,000.00	45,000.00	0.0%
5) TOTAL, REVENUES			45,000.00	45,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			45,000.00	45,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	448,232.79	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			(448,232.79)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(403,232.79)	45,000.00	-111.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,700,209.15	4,296,976.36	-8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,700,209.15	4,296,976.36	-8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,700,209.15	4,296,976.36	-8.6%
2) Ending Balance, June 30 (E + F1e)			4,296,976.36	4,341,976.36	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	4,296,976.36	4,341,976.36	1.0%
Reserve for Capital Projects	0000	9780	4,296,976.36		
Reserve for Capital Projects	0000	9780		4,341,976.36	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	6,000.00	5,000.00	-16.7%
5) TOTAL, REVENUES			6,000.00	5,000.00	-16.7%
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	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)			6,000.00	5,000.00	-16.7%
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)			6,000.00	5,000.00	-16.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	634,232.16	640,232.16	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			634,232.16	640,232.16	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			634,232.16	640,232.16	0.9%
2) Ending Balance, June 30 (E + F1e)			640,232.16	645,232.16	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	640,232.16	645,232.16	0.8%
Reserve for OPEB	0000	9780	640,232.16		
Reserve for OPEB	0000	9780		645,232.16	
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	639,100.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			639,100.43		
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)			639,100.43		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	6,000.00	5,000.00	-16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,000.00	5,000.00	-16.7%
TOTAL, REVENUES			6,000.00	5,000.00	-16.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	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	6,000.00	5,000.00	-16.7%
5) TOTAL, REVENUES			6,000.00	5,000.00	-16.7%
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	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)			6,000.00	5,000.00	-16.7%
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)			6,000.00	5,000.00	-16.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	634,232.16	640,232.16	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			634,232.16	640,232.16	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			634,232.16	640,232.16	0.9%
2) Ending Balance, June 30 (E + F1e)			640,232.16	645,232.16	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	640,232.16	645,232.16	0.8%
Reserve for OPEB	0000	9780	640,232.16		
Reserve for OPEB	0000	9780		645,232.16	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	3,175.04	1,000.00	-68.5%
5) TOTAL, REVENUES			3,175.04	1,000.00	-68.5%
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	586,068.79	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			586,068.79	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(582,893.75)	1,000.00	-100.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	448,232.79	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			448,232.79	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(134,660.96)	1,000.00	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	785,286.00	650,625.04	-17.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			785,286.00	650,625.04	-17.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			785,286.00	650,625.04	-17.1%
2) Ending Balance, June 30 (E + F1e)			650,625.04	651,625.04	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	650,625.04	651,625.04	0.2%
Reserve for Capital Projects	0000	9780	650,625.04		
Reserve for Capital Projects	0000	9780		651,625.04	
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	224,023.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			224,023.31		
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)			224,023.31		
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	3,175.04	1,000.00	-68.5%
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			3,175.04	1,000.00	-68.5%
TOTAL, REVENUES			3,175.04	1,000.00	-68.5%
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					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	586,068.79	0.00	-100.0%
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			586,068.79	0.00	-100.0%
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			586,068.79	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	448,232.79	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			448,232.79	0.00	-100.0%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			448,232.79	0.00	-100.0%

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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,175.04	1,000.00	-68.5%
5) TOTAL, REVENUES			3,175.04	1,000.00	-68.5%
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		586,068.79	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			586,068.79	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(582,893.75)	1,000.00	-100.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	448,232.79	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			448,232.79	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(134,660.96)	1,000.00	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	785,286.00	650,625.04	-17.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			785,286.00	650,625.04	-17.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			785,286.00	650,625.04	-17.1%
2) Ending Balance, June 30 (E + F1e)			650,625.04	651,625.04	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	650,625.04	651,625.04	0.2%
Reserve for Capital Projects	0000	9780	650,625.04		
Reserve for Capital Projects	0000	9780		651,625.04	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	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	13.72	13.72	13.72	13.72	13.72	13.72
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	64.47	64.47	64.47	64.47	64.47	64.47
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	78.19	78.19	78.19	78.19	78.19	78.19
2. 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 B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	78.19	78.19	78.19	78.19	78.19	78.19
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	16,960.86	16,960.86	16,960.86	16,960.86	16,960.86	16,960.86
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)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. 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 C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00

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) 3,030,038.50
- 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) 31,346,788.44

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) 9.67%

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) 3,068,598.05
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 1,344,440.46

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	24,100.00
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)	130,138.57
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)	3,083.59
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)	4,570,360.66
9. Carry-Forward Adjustment (Part IV, Line F)	(1,269,833.69)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,300,526.97

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	18,124,090.14
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	19,780,708.82
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,674,015.50
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	3,749.62
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,430,795.96
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)	892,347.91
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)	653,045.80
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)	1,215,658.40
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)	243,736.05
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)	6,630,049.35
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	448,494.94
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)	52,096,692.50

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)	8.77%
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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)	6.34%
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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)	4,570,360.66
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(20,993.80)
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 (11.17%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (11.17%) times Part III, Line B19) or (the highest rate used to recover costs from any program (11.80%) times Part III, Line B19); zero if positive	(1,269,833.69)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(1,269,833.69)
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:	6.34%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-634916.84) is applied to the current year calculation and the remainder (\$-634916.85) is deferred to one or more future years:	7.55%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-423277.90) is applied to the current year calculation and the remainder (\$-846555.79) is deferred to one or more future years:	7.96%
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)	(1,269,833.69)

Approved indirect cost rate: 11.17%

Highest rate used in any program: 11.80%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	58,484.03	1,708.10	2.92%
01	3010	39,573.63	4,420.37	11.17%
01	3025	126,955.27	14,180.90	11.17%
01	3183	29,325.36	3,275.64	11.17%
01	3211	308,770.05	34,489.62	11.17%
01	3213	10,510.18	1,174.55	11.18%
01	3214	72,758.84	8,127.16	11.17%
01	3225	933,857.14	47,142.86	5.05%
01	3227	305,234.19	15,261.72	5.00%
01	3308	65,485.29	7,314.71	11.17%
01	3310	395,790.23	44,209.77	11.17%
01	3315	129,779.62	14,496.38	11.17%
01	3326	1,432,547.22	160,015.52	11.17%
01	3345	1,162.18	129.82	11.17%
01	3372	1,223,273.53	136,639.65	11.17%
01	3384	25,000.00	2,792.50	11.17%
01	3385	161,921.39	18,086.61	11.17%
01	3395	32,665.54	3,648.74	11.17%
01	3550	118,325.71	5,916.29	5.00%
01	4038	1,408,155.30	112,652.42	8.00%
01	4124	254,481.77	12,724.10	5.00%
01	5630	45,162.35	5,044.63	11.17%
01	5632	11,509.58	1,285.62	11.17%
01	5634	5,390.84	602.16	11.17%
01	5810	5,465,775.07	289,556.00	5.30%
01	6010	1,363,500.53	68,289.03	5.01%
01	6128	687,403.86	76,783.01	11.17%
01	6266	290,307.45	32,427.34	11.17%
01	6332	128,182.06	14,317.94	11.17%
01	6387	2,039,864.73	227,852.89	11.17%
01	6388	2,098,481.27	98,359.90	4.69%
01	6500	3,714,213.30	402,140.94	10.83%
01	6510	1,663,703.47	185,835.68	11.17%
01	6515	247,536.84	27,649.87	11.17%
01	6540	572,066.03	63,899.78	11.17%

01	6680	33,732.12	3,767.88	11.17%
01	6685	33,732.12	3,767.88	11.17%
01	6690	186,038.46	20,780.50	11.17%
01	6695	114,602.56	12,801.11	11.17%
01	7366	135,555.33	15,141.53	11.17%
01	7368	96,823.57	10,815.19	11.17%
01	7430	278,442.57	31,325.43	11.25%
01	7810	1,361,467.75	132,015.03	9.70%
01	8150	483,817.56	54,041.92	11.17%
01	9010	9,535,540.51	853,467.87	8.95%
12	5035	80,896.08	8,398.52	10.38%
12	5055	48,288.18	4,828.82	10.00%
12	5058	54,466.77	5,446.68	10.00%
12	5059	7,245.63	809.34	11.17%
12	5320	11,010.92	589.08	5.35%
12	6045	6,619.10	661.90	10.00%
12	6052	6,818.00	682.00	10.00%
12	6054	331,137.90	36,988.10	11.17%
12	6057	51,491.91	6,077.03	11.80%
12	6105	4,329,081.16	439,249.28	10.15%
12	6123	2,728.61	304.79	11.17%
12	6127	164,261.04	18,347.96	11.17%
12	9010	1,408,784.76	140,878.46	10.00%
13	5310	14,379.81	386.81	2.69%
13	5320	404,516.04	28,168.93	6.96%
13	5330	25,528.18	806.05	3.16%

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):

16,961

County Office County Operations Grant ADA Standard Percentage Level:

2.00%

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)	0.00		N/A	Met
Second Prior Year (2021-22)	16,938.00	17,251.00	N/A	Met
First Prior Year (2022-23)	16,738.00	16960.86	N/A	Met

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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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)	111.25			0.00
Second Prior Year (2021-22)	77.42		17,251.00	0.00
First Prior Year (2022-23)	78.19		16,960.86	0.00
Historical Average:	88.95	0.00	11,403.95	0.00
County Office's County Operated Programs ADA Standard:				
Budget Year (2023-24)				
(historical average plus 2%):	90.73	0.00	11,632.03	0.00
1st Subsequent Year (2024-25)				
(historical average plus 4%):	92.51	0.00	11,860.11	0.00
2nd Subsequent Year (2025-26)				
(historical average plus 6%):	94.29	0.00	12,088.19	0.00

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2023-24)	78.19	0.00	16,960.86	0.00
1st Subsequent Year (2024-25)	78.19	0.00	16621.64	0.00
2nd Subsequent Year (2025-26)	78.19	0.00	16289.21	0.00
Status:	Met	Met	Not Met	Met

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

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

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

Explanation:
(required if NOT met)

ADA countywide continues to decline and is estimated at a 2% reduction each year.

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	8,503,366.00	8,968,833.00	9,208,748.00	9,382,422.00
b1.	County Operations Grant (informational only)	4,137,143.00	4,439,983.00	4,576,993.00	4,689,186.00
b2.	Alternative Education Grant (informational only)	1,564,542.00	1,688,098.00	1,752,160.00	1,809,805.00
c.	Charter Funded County Program				
c1.	LCFF Entitlement				
d.	Total LCFF (Sum of a or b, and c)	8,503,366.00	8,968,833.00	9,208,748.00	9,382,422.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	16,960.86	16,960.86	16,621.64	16,289.21
b.	Prior Year ADA (Funded)		16,960.86	16,960.86	16,621.64
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	4,137,143.00	4,439,983.00	4,576,993.00
b1.	COLA percentage	8.2%	3.9%	3.3%
b2.	COLA amount (proxy for purposes of this criterion)	340,073.15	174,935.33	150,583.07
c.	Total Change (Step 2b2)	340,073.15	174,935.33	150,583.07
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	8.22%	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)	8.22%	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))	100.00%	100.00%	100.00%
c.	Weighted Percent change (Step 3a x Step 3b)	8.22%	3.94%	3.29%

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)	78.19	78.19	78.19
b.	Prior Year ADA (Funded)	78.19	78.19	78.19
c.	Difference (Step 1a minus Step 1b)	0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a2 At Target or Section I-b2 Hold Harmless), prior year column	1,564,542.00	1,688,098.00	1,752,160.00
b1.	COLA percentage (Section II-Step 2b1)	8.22%	3.94%	3.29%
b2.	COLA amount (proxy for purposes of this criterion)	128,605.35	66,511.06	57,646.06
c.	Total Change (Step 2b2)	128,605.35	66,511.06	57,646.06
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	8.22%	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)	8.22%	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))	100.00%	100.00%	100.00%
c.	Weighted Percent change (Step 3a x Step 3b)	8.22%	3.94%	3.29%

IV. Charter Funded County Program

Step 1 - Change in Population

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a.	ADA (Funded) (Form A, line C3f)	0.00	0	0.00
b.	Prior Year ADA (Funded)	0.00	0.00	0.00
c.	Difference (Step 1a minus Step 1b)	0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

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

Step 3 - Weighted Change in Population and Funding Level

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

V. Weighted Change

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. Total weighted percent change (Step 3c in sections II, III and IV)	16.44%	7.88%	6.58%
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)	25,325,563.00	25,325,563.00	25,635,925.00	25,952,495.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		-1.00% to 1.00%	0.23% to 2.23%	0.23% to 2.23%

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)	27,327,768.00	27,324,834.00	27,635,196.00	27,951,765.00
County Office's Projected Change in LCFF Revenue:		-0.01%	1.14%	1.15%
Standard:		-1.00% to 1.00%	0.23% to 2.23%	0.23% to 2.23%
Status:		Met	Met	Met

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

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

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

Explanation
(required if NOT met)

3. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. County Office's Change in Funding Level (Criterion 2C):	-0.01%	1.14%	1.15%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-5.01% to 4.99%	-3.86% to 6.14%	-3.85% to 6.15%

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)	34,478,155.06		
Budget Year (2023-24)	34,560,071.62	.24%	Met
1st Subsequent Year (2024-25)	34,861,277.86	.87%	Met
2nd Subsequent Year (2025-26)	35,359,060.86	1.43%	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):	-0.01%	1.14%	1.15%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.01% to 9.99%	-8.86% to 11.14%	-8.85% to 11.15%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.01% to 4.99%	-3.86% to 6.14%	-3.85% to 6.15%

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)	16,900,600.35		
Budget Year (2023-24)	14,053,110.65	-16.85%	Yes
1st Subsequent Year (2024-25)	14,053,110.65	0.00%	No
2nd Subsequent Year (2025-26)	14,053,110.65	0.00%	No

Explanation:
(required if Yes)

Revenue ended or was reduced in the following programs in 2023-24: special education preschool (\$513,000), after school ESSER/ARPA (\$1,304,000), Literacy Initiative (\$1,021,000), DR Access contract (\$400,000)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	17,034,977.37		
Budget Year (2023-24)	14,621,585.43	-14.17%	Yes
1st Subsequent Year (2024-25)	13,560,885.00	-7.25%	Yes
2nd Subsequent Year (2025-26)	13,560,885.00	0.00%	No

Explanation:
(required if Yes)

Revenue ended or was reduced in the following programs in 2023-24: CTEIG (\$828,000), Strong Workforce (\$679,000), after school funding (\$520,000)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	14,891,573.08		
Budget Year (2023-24)	14,866,391.74	-0.17%	No
1st Subsequent Year (2024-25)	14,866,391.74	0.00%	No
2nd Subsequent Year (2025-26)	14,866,391.74	0.00%	No

Explanation:
(required if Yes)

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

First Prior Year (2022-23)	4,459,647.82		
Budget Year (2023-24)	4,217,113.99	-5.44%	Yes
1st Subsequent Year (2024-25)	4,217,113.99	0.00%	No
2nd Subsequent Year (2025-26)	4,217,113.99	0.00%	No

Explanation:
(required if Yes)

The supply budgets have been removed for programs that have ended or been reduced in 2023-24.

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

First Prior Year (2022-23)	18,544,151.57		
Budget Year (2023-24)	14,878,953.92	-19.76%	Yes
1st Subsequent Year (2024-25)	13,483,812.23	-9.38%	Yes
2nd Subsequent Year (2025-26)	13,263,530.43	-1.63%	No

Explanation:
"(required if Yes)"

The budget for services has been removed for programs that have ended or been reduced.

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)	48,827,150.80		
Budget Year (2023-24)	43,541,087.82	-10.83%	Not Met
1st Subsequent Year (2024-25)	42,480,387.39	-2.44%	Met
2nd Subsequent Year (2025-26)	42,480,387.39	0.00%	Met

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

First Prior Year (2022-23)	23,003,799.39		
Budget Year (2023-24)	19,096,067.91	-16.99%	Not Met
1st Subsequent Year (2024-25)	17,700,926.22	-7.31%	Met
2nd Subsequent Year (2025-26)	17,480,644.42	-1.24%	Met

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

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

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

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

Revenue ended or was reduced in the following programs in 2023-24: special education preschool (\$513,000), after school ESSER/ARPA (\$1,304,000), Literacy Initiative (\$1,021,000), DR Access contract (\$400,000)

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

Revenue ended or was reduced in the following programs in 2023-24: CTEIG (\$828,000), Strong Workforce (\$679,000), after school funding (\$520,000)

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

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

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

The supply budgets have been removed for programs that have ended or been reduced in 2023-24.

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

The budget for services has been removed for programs that have ended or been reduced.

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	10,860,425.60	325,812.77	560,915.91	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>	<input type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
	<input type="checkbox"/>	Other (explanation must be provided)

6. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available 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)	1,273,703.80	1,382,258.40	2,014,315.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, foreach of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,273,703.80	1,382,258.40	2,014,315.00
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	36,561,745.26	40,261,257.56	61,568,376.59
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	5,424,221.56	8,179,223.00	7,045,702.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	41,985,966.82	48,440,480.56	68,614,078.59
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	3.00%	2.90%	2.90%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.00%	1.00%	1.00%

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)	606,371.82	7,990,931.41	N/A	Met
Second Prior Year (2021-22)	199,380.52	8,083,955.07	N/A	Met
First Prior Year (2022-23)	415,882.51	11,113,949.29	N/A	Met
Budget Year (2023-24) (Information only)	51,846.92	10,860,425.60		

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

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

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

Explanation:
(required if NOT met)

7. CRITERION: Fund Balance

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

Percentage Level 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:

56,590,443.58
County Office's Fund Balance Standard Percentage Level:
1.00%

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

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

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

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

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)
6,465,800.00	6,465,800.00	6,465,800.00

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	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2020-21)	7,178,925.47	8,462,554.93	N/A	Met
Second Prior Year (2021-22)	8,809,369.96	9,068,926.75	N/A	Met
First Prior Year (2022-23)	9,325,195.20	9,268,307.27	.6%	Met
Budget Year (2023-24) (Information only)	9,684,189.78			

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:	56,590,443.58	54,999,108.28	55,262,192.48
County Office's Reserve Standard Percentage Level:	3.00%	3.00%	3.00%

8A. Calculating the County Office's Reserve Standard

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	56,590,443.58	54,999,108.28	55,262,192.48
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	6,465,800.00	6,465,800.00	6,465,800.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	56,590,443.58	54,999,108.28	55,262,192.48
4. Reserve Standard Percentage Level	3.00%	3.00%	3.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,697,713.31	1,649,973.25	1,657,865.77
6. Reserve Standard - by Amount (From percentage level chart above)	707,000.00	707,000.00	707,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,697,713.31	1,649,973.25	1,657,865.77

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	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,901,237.55	1,901,237.55	1,901,237.55
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	1,901,237.55	1,901,237.55	1,901,237.55
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	3.36%	3.46%	3.44%
County Office's Reserve Standard (Section 8A, Line 7):	1,697,713.31	1,649,973.25	1,657,865.77
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)	(1,211,532.48)			
Budget Year (2023-24)	(1,374,848.95)	163,316.47	13.5%	Not Met
1st Subsequent Year (2024-25)	(1,397,051.95)	22,203.00	1.6%	Met
2nd Subsequent Year (2025-26)	(1,419,588.95)	22,537.00	1.6%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2022-23)	14,075.02			
Budget Year (2023-24)	0.00	(14,075.02)	(100.0%)	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)	57,568.18			
Budget Year (2023-24)	0.00	(57,568.18)	(100.0%)	Not 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

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

In 2023-24 the contributions include a one-time increase of \$145,000 to cover 1.5 FTE. This is temporary while new funding under a contract with CDE is finalized.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The transfer out in 2022-23 is a one-time contribution to cover funding loss due to food service audits.

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	28	Facilities Fund	General Fund Objects 7438,7439	11,385,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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:				11,385,000

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation	587,487	582,887	583,087	587,887
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	587,487	582,887	583,087	587,887
Has total annual payment increased over prior year (2022-23)?		No	No	Yes

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 repayment schedule has minor increases in principal and interest payments. These will be covered by the General Fund.

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:

Napa COE uses CalPERS as our administrator of health benefits during and after retirement. Employees that retire from NCOE and elect to continue their medical coverage are eligible for the CalPERS minimum contribution, currently \$150, and possibly an additional contribution if they meet the following criteria: are 55 years of age if retiring from STRS, are 50 years of age if retiring from PERS, have worked for NCOE for a minimum of 10 years, and are under the age of 65. The additional contribution is set at \$325 for certificated NCFT staff, \$350 for classified SEIU staff, and the value of Kaiser single less the minimum to CalPERS for management staff.

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
4,814,533	634,232

4. OPEB Liabilities

Data must be entered.

a. Total OPEB liability

4,792,641.00

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

4,675,501.00

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

117,140.00

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

Actuarial

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

Jun 30, 2022

5. OPEB Contributions

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

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

389,189.84	389,189.84	389,189.84
178,817.00	178,817.00	178,817.00

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

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

d. Number of retirees receiving OPEB benefits

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)"

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:

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

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	<input type="text"/>	<input type="text"/>	<input type="text"/>
b. Amount contributed (funded) for self-insurance programs	<input type="text"/>	<input type="text"/>	<input type="text"/>

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	86.10	68.80	68.80	68.80

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

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

Negotiations Not Settled

5.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
6.	Amount included for any tentative salary schedule increases			

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

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	No
2.	Total cost of H&W benefits	563,290	597,088	632,914
3.	Percent of H&W cost paid by employer	49.0%	49.0%	49.0%
4.	Percent projected change in H&W cost over prior year	6.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	Yes		
If Yes, amount of new costs included in the budget and MYPs	(100,536)		

If Yes, explain the nature of the new costs:

NCFT ratified a 6% increase to the employer contribution toward medical benefits beginning 2023-24. However, these increases are offset in the budget by staffing decreases from a large program that is ending.

Certificated (Non-management) Step and Column Adjustments

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	41,706	44,503	47,295
3.	Percent change in step & column over prior year	1.3%	1.3%	1.3%

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

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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	87	88	88	88

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

--	--	--

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

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

--	--	--

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

Negotiations Not Settled

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

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

6. Amount included for any tentative salary schedule increases

--	--	--

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

543,271

575,867

610,419

3. Percent of H&W cost paid by employer

76.0%

76.0%

76.0%

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

10.0%

10.0%

10.0%

Classified (Non-management) Prior Year Settlements

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

Yes		
	(46,200)	

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

If Yes, explain the nature of the new costs:

SEIU negotiating a floating rate of 80% of Kaiser single. This equates to about a 6% increase. However, the increase is offset in the budget by staffing decreases from a large program that is ending.

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
	53,045	60,719	67,719
	1.5%	1.5%	1.5%

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	111.6	114.5	114.5	114.5

**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:

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

Total cost of salary settlement

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

	Budget Year (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

4. Amount included for any tentative salary schedule increases

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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)
Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
Total cost of H&W benefits	645,297	684,015	725,055
Percent of H&W cost paid by employer	7.0%	7.0%	7.0%
Percent projected change in H&W cost over prior year	0.0%	0.0%	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)
Are step & column adjustments included in the budget and MYPs?			
Cost of step & column adjustments	204,168	218,394	232,394
Percent change in step & column over prior year	1.5%	1.5%	1.5%

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)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 13, 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