

Contra Costa County Office of Education

# 2023-2024 BUDGET ADOPTION JUNE 14, 2023



CONTRA COSTA COUNTY  
**Office of Education**  
learn • lead • achieve

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# INTRODUCTION

# Contra Costa County Office of Education

## Fiscal Year 2023-24

### About the CCCOE

The Contra Costa County Office of Education (CCCOE) is a unique agency. One of 58 counties in the state of California, Contra Costa County has the 11th largest public school student population in the state. Officially established in 1932, the CCCOE has a long history of providing direct services to some of our county's most vulnerable students, including young people who are incarcerated, homeless or in foster care, as well as students who have severe physical or emotional challenges.

CCCOE also provides support services to schools and school districts in Contra Costa County; services that can be handled most effectively and economically on a regional basis rather than by each of the county's 261 schools or 18 school districts. These services range from budget approval and fiscal support, to technology infrastructure and communication support. In addition, CCCOE provides some of the best, high-level professional development opportunities for educators in the entire state.

The County Office of Education is an essential part of Contra Costa's outstanding public school system.

- **MISSION:** The Contra Costa County Office of Education promotes success in learning and life through quality leadership, programs and services.
  
- **CORE VALUES:**
  - We hold **Student Achievement** as our highest priority, our ultimate goal and our collective responsibility.
  - We commit to solutions that create **safe and healthy schools** and communities.
  - We welcome new ideas and creative thinking as we work toward **continuous improvement**.
  - We provide quality **customer service**.
  - We lead with a focus on **equity** and value the inclusion of diverse perspectives to promote a learning community where all can succeed.
  - We reach **high standards** for the work we do and the services we provide.
  - We promote **workplace wellness**, personal growth, and healthy connections for our employees.

### Agency Priorities:

1. **Student Achievement:** CCCOE supports students who are historically marginalized and disadvantaged.
2. **Educational Equity:** CCCOE process and practices are conducted through an equity lens, with an emphasis on cultural sensitivity and competence.
3. **Organizational Wellness:** CCCOE policies and practices support a positive and effective workplace culture for every level of the organization.
4. **District Support:** CCCOE supports the Districts and schools of Contra Costa County by providing programs and services that support their students and organizations.

## Organization

### County Superintendent of Schools, Lynn Mackey



The County Office provides programs, support and oversight (budget and LCAP) to help ensure the success of Contra Costa County's 18 school districts, their schools, and their 170,000 students.

We provide support in the form of professional development and resources for job-alike groups (Curriculum, Human Resources, Business, and Superintendents' Council). These and other CCCOE programs/services:

- Provide quality countywide programs for students
- Save school districts money
- Provide regional resources and staff development opportunities
- Support districts in meeting state and federal mandates

By working effectively and efficiently with our school districts, the County Office of Education strengthens our education system while saving dollars – dollars that can be put to use in classrooms.

County Superintendent of Schools, Lynn Mackey administers all County Office of Education programs and facilitates cooperation among schools, colleges, universities, government and community organizations. She is responsible for monitoring and approving all school district budgets and Local Control Accountability Plans. She also serves as an education advocate with the legislature and public.

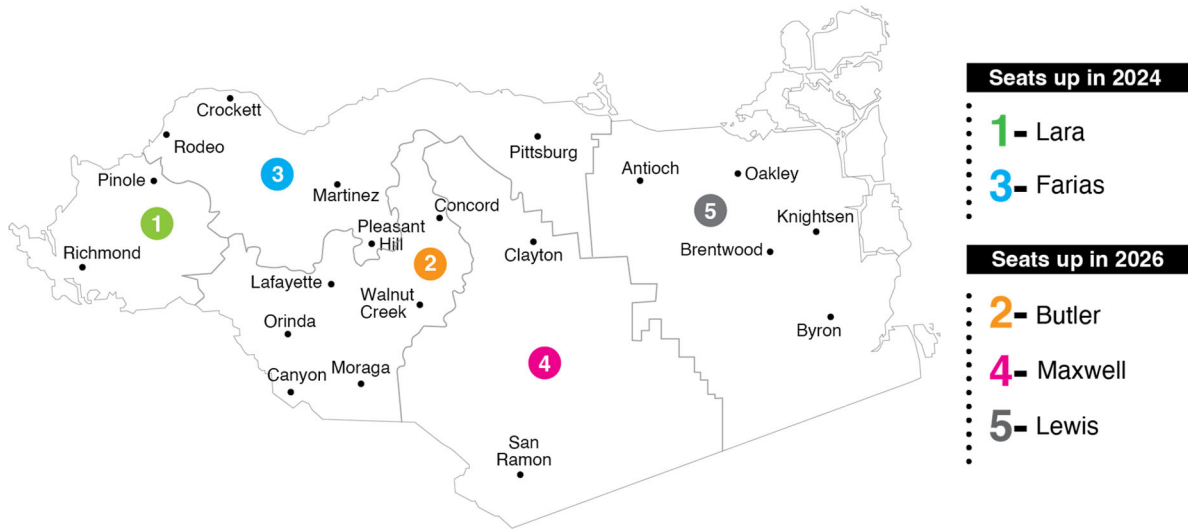
### Contra Costa County Board of Education

The Contra Costa County Board of Education is the elected Board of Education for the County of Contra Costa. The Board of Education consists of five members elected by trustee district areas to staggered four-year terms. Each Board member represents a different area of the county and must be a registered voter in that area. In accordance with the California Education Code and certain other rules and laws, the Contra Costa County Board of Education serves as the governing board for the juvenile court schools operated by the County Office of Education.

### What Does the Board Do?

The Board provides leadership and citizen oversight for educational programs and services operated by the County Office of Education. The Board also:

- Approves selected curriculum for education programs operated by the CCCOE
- Reviews and approves the County Office of Education budget
- Hears appeals on charter school petitions, interdistrict transfer disputes and expulsion cases
- Advocates on behalf of education on the local, state and national levels
- Acts as the County Committee on School District Organization, which reviews changes in school district boundaries



*Map is intended for general reference only and should not be used for legal or navigational purposes.*

**MISSION:** The mission of the Contra Costa County Board of Education is to establish, maintain and review its policies; approve the annual budget, appropriate curricula, and COE Local Control and Accountability Plan (LCAP); perform oversight and appellate responsibilities; and support the work of the County Office of Education and County Superintendent of Schools.

**GOALS:**

- The Board as a governing body, will be a leader in advocating at the local, state, and federal level for all learners through communicating public education’s successes and challenges.
- Board members will understand the role of the County Board of Education as defined by California Education Code and County Board Policy and will remain committed to operate as a cohesive governing body.
- The Board will support the superintendent and staff to promote greater community awareness of CCCOE programs and services and how they impact students, staff members and the community.
- The Board will support and advocate for equity and access to high quality educational programs for ALL students, with a focus on English Learners (EL), low performing students, and students with special needs.
- The Board will review, improve and implement effective protocols pertaining to its role as an appellate body (e.g. in the areas of Charter School Authorization and Oversight, Interdistrict Transfers, and Expulsion Appeals).
- The Board will serve as active stakeholders in the CCCOE Local Control Accountability Plan (LCAP) for Court and Community Schools.

**The Board Members**



Trustee Area 1: **Consuelo Lara, President**  
El Cerrito, El Sobrante, San Pablo, Pinole, and  
parts of Kensington and Richmond  
Elected 2020  
Term expires 12/2024



Trustee Area 2: **Sarah Butler**  
Canyon, Concord, Lafayette, Moraga, Orinda,  
Walnut Creek, parts of Alamo, El Sobrante  
and Kensington  
Elected 2018  
Term expires 12/2026



Trustee Area 3: **Anamarie Avila Farias**  
Bay Point, Clyde, Crockett, Hercules, Martinez,  
Pacheco, Pleasant Hill, Pittsburg, Port Costa,  
Rodeo, and parts of El Sobrante  
Elected 2020  
Term expires 12/2024



Trustee Area 4: **Mike Maxwell, Vice President**  
Blackhawk, Clayton, Danville, San Ramon, and  
parts of Alamo and Concord  
Re-elected 2018  
Term expires 12/2026



Trustee Area 5: **Annette Lewis**  
Antioch, Bethel Island, Brentwood, Byron,  
Discovery Bay, Knightsen, Oakley  
and parts of Pittsburg  
Elected 2018  
Term expires 12/2026

### **Student Programs and Services**

The Student Programs and Services Department provides direct instructional programs and a variety of support services for students enrolled in CCCOE schools, as well as students throughout the county.

The CCCOE operated Student Programs include the following:

- **Court School**  
Mt. McKinley School – Martinez
- **Golden Gate Community Charter School**  
Brentwood, Richmond, and Pittsburg sites
- **Special Education**  
Floyd I. Marchus School, Concord  
Mauzy School, Alamo  
East County Elementary (Turner, Diablo Vista)  
Far East County (Liberty High Transition, Heritage High School, Krey Elementary & O’Hara Park)
- **Career Technical Education (CTE/ROP)**  
CTE classes offered at 22 high schools in Contra Costa and Alameda counties
- **Adult Correctional Education**  
Contra Costa Adult School (Martinez, Marsh Creek and West County Detention Facilities)

### **CCCOE Student Programs: *Support Services***

- Coordinating Council
- Services for students who are Deaf/Hard of Hearing, blind and visually impaired
- Adaptive Physical Education and Alternative Augmentative Communication Student Services
- Expulsion Appeals
- High School Equivalency Testing
- Interdistrict Transfer Appeals
- Local Control and Accountability Plan (LCAP) for CCCOE schools
- School Accountability Report Cards (SARC)
- County School Attendance Review Board (SARB)
- Youth Services Department
- Tobacco Use and Prevention Education (TUPE)

### **CCCOE Student Programs: *Special Education***

The Contra Costa County Office of Education (CCCOE) provides a full range of services designed to meet the learning needs of students with disabilities from birth to age 22. We serve more than 250 students in more than 8 locations throughout the county.

Student Programs serves the following:

- Early Start and Preschool students
- Students with Autism
- Students with Emotional Disabilities
- Students with Severe and Multiple Disabilities
- Students with Visual and Auditory Impairments
- Community-Based Instruction and Transition Programs
- WorkAbility I (Special Education)

Classroom settings include fully integrated sites on regular school campuses, community-based instruction, and special-education centers.

- Early Start serves children from birth to age three with vision, hearing, orthopedic, or other developmental disabilities.
- Autism programs provide highly specialized, intensive, early intervention for young children in preschool and elementary grades.
- The Community Based Instruction Program is a class for students 18-22 years of age. The goal of this program is to support the transition from school to adult life for students with severe disabilities.
- The Counseling and Educational Program provides classes for students working toward diplomas in grades K-12 who exhibit a wide range of emotional and behavioral challenges.
- Program for students with severe/multiple disabilities provides a full range of services designed to meet the needs of students from age 3-22.



### **CCCOE Student Programs: *District Specified Services***

The CCCOE Braille Center, located at Mauzy School in Alamo, provides resource services to students with visual impairments and provides materials in braille and large print to students throughout Contra Costa. The CCCOE provides a spectrum of Deaf/Hard of Hearing (DHH) services including audiologists and DHH teachers. Augmentative and Alternative Communication (AAC) services are provided for students with disabilities, such as severe speech and motor impairments, to support their access to curriculum. The CCCOE also provides Adaptive Physical Education to districts in the CCC SELPA.

### **CCCOE Student Programs: *Career Technical Education (CTE/ROP)***

CTE/ROP is the Contra Costa County Office of Education's career-training program designed for high school juniors and seniors, as well as adults. The goal of CTE/ROP is to help students gain knowledge and skills for future careers. In addition to the skills developed for specific fields, each class helps students develop a résumé, review effective interviewing techniques, and identify sources of employment.

Additional CTE/ROP facts:

- Employs highly qualified teachers with industry experience
- Provides training for current and emerging careers
- Uses individualized instruction
- Provides state-of-the-art instructional equipment
- Curricula and new programs reflect labor market needs
- Is accredited by the Western Association of Schools and Colleges (WASC) and approved by the California State Department of Education
- Courses include California State Academic Standards and Career Technical Education
- Model Curriculum Standards, as well as industry standards
- Courses are reviewed annually by industry Advisory Committees
- Offers more than 90 rigorous and relevant career courses, including 68 that meet the University of California "a-g" entrance requirements.
- Serves more than 8,000 students at 22 high schools in Contra Costa and Alameda counties
- Career guidance includes industry internship opportunities.
- More than 200,000 students have completed ROP training in the past 45 years

Examples of CTE/ROP Courses Offered:

- Analytical Forensic Science
- Architectural Design
- Automotive Technician
- Biotechnology Accelerated and Research
- Careers in Teaching
- Civil Engineering
- Architecture
- Computer Integrated
- Manufacturing
- Computer Programming
- Construction Technology
- Culinary Careers
- Digital Art/Web Design

- Electrical Engineering
- Environmental Science AP
- Fire Science
- Introduction to Law
- Journalism
- Law Enforcement Careers
- Music Theory AP
- Photography
- Play Production
- Robotics Engineering Technology
- Sports Medicine
- TV/Video Broadcasting
- Veterinary Science

### **CCCOE Student Programs: *Contra Costa Adult School (CCAS)***

The Contra Costa County Office of Education offers educational programs to incarcerated adults through the Contra Costa Adult School. The Contra Costa Adult School is fully accredited by the Western Association of Schools and Colleges. More than 4,000 students participate in educational opportunities each year at one of the three jail facilities:

- Marsh Creek Detention Facility — Clayton
- West County Detention Facility – Richmond
- Martinez Detention Facility – Martinez

Our Mission is to facilitate successful transitions of adult learners back to their communities by providing transformative education and personal development. Programs offered include the following:

- The CCAS offers the Adult Basic Literacy Program which includes basic reading, writing and mathematics. Students earn high school credits or prepare for a high school equivalency. Students can also take the GED or High School Equivalency Test (HiSET) to obtain an equivalency certificate.
- CCAS students take Construction Technology (MCDF) and Computer Applications (WCDF & MCDF) Career Technical Education classes. ROP certificates are awarded to students based on completion of identified school department staff and vocational/industry standards. Community college credit can also be earned in the Computer Applications class.
- CCAS offers a nationally recognized and state-approved substance abuse recovery educational program, DEUCE (Deciding Educating Understanding Counseling Evaluating). This curriculum includes topics such as the addiction cycle, recovery process, anger management, interpersonal communication and parenting skills.
- COPE (Counseling Options and Parent Education) supports two parenting classes in which students receive a Parenting Certificate that is recognized by Contra Costa County Courts and Child and Family Services. The program aims to prevent and treat behavioral, emotional and developmental problems in children by enhancing the knowledge, skills and confidence of parents.
- The Workforce Readiness program teaches motivational interviewing and other evidenced-based strategies are employed in a program in which students participate in career exploration

and soft skills workshops. At West County and Marsh Creek there are bi-annual resource fairs providing students with opportunities to meet employers and learn about transition resources.

- CCAS has two Reentry Transition Specialists (RTS) who meet with interested students to identify needs and to develop a transition plan to more effectively plan for successful reintegration. The RTS's collaborate with a variety of community partners to gather information about educational, employment, support services and other opportunities available for the reentry population.

### **CCCOE Student Programs: *Golden Gate Community School/Mt. McKinley School***

Mt. McKinley School operates self-contained classes in the Martinez Juvenile Hall facility. Mt. McKinley School offers middle and high school coursework to students working toward their diploma. GED and HiSET programs and testing are available.

Golden Gate Community School is an alternative education charter school serving the academic needs of students who have been referred by their local school district due to expulsion or other school-related challenges, as well as students whose families feel they would benefit from a smaller environment. The school's main purpose is to prepare students to return to their home districts.

CCCOE Court and Community Schools ensure academic improvement and successful transition, while promoting pro-social skills. Students are taught by credentialed staff and receive standards based academic coursework. Courses include:

- English Language Arts/English Language Development
- Reading Intervention
- Social Sciences
- Math
- Science
- Credit Recovery
- CTE and A-G through an online program
- Extra support services are offered through a school social worker and a youth services specialist.

Golden Gate Community School offers the following programs:

- Brentwood – 2 classes and Independent Study
- Richmond – 1 class and Independent Study
- Pittsburg – 2 classes and Independent Study

At Golden Gate Community School and Mt McKinley School, students:

- Engage in a complete course of study leading to a high school diploma
- Receive guidance in developing individual potential and an appreciation of self and others while learning to be productive citizens
- Develop critical thinking and problem-solving skills through culturally relevant curriculum and materials

## Educational Services

The Educational Services department provides leadership and support to Local Education Agencies (LEA) through professional development, curriculum and instruction workshops, assessment and accountability, and LEA/school improvement services. Our mission is to provide relevant and quality professional learning services that promote collaborative partnerships, supporting the achievement of all students.

Our Educational Services department coordinates the following programs and services:

- Administrative Leadership Program
- California Collaborative for Learning Acceleration (CCLA)
- California Content Standards and Framework Training
- California Distinguished School Program Support
- California Preschool Instructional Network (CPIN) Bay Area Region IV
- Comprehensive Support and Improvement (CSI) based on CA Dashboard Data
- CODE.org Computer Science Educator Training
- Contra Costa Literacy Project
  - Reading Instruction and Intervention
  - California Literacy State Development Grant
- Curriculum Council
- Curriculum Council Subcommittees which include Arts Convening, Assessment, Educational Technology, English Language Arts/English Language Development, Multilingual Language Learner Network, History-Social Science, Mathematics, Science, and Social Emotional Learning
- Differentiated Assistance
- Early Care and Education (ECE)
- Early Childhood Professional Development Program (PDP)
- Early Education Teacher Development (EETD)
- Instructional Materials Adoption Support
- Local Control Accountability Plans (LCAP)
- Local Planning and Advisory Council for Early Care and Education (LPC)
- Local State and Federal Programs Directors' Network
- Multi-Tiered Systems of Support (MTSS)
- Quality Rating and Improvement System (QRIS)
- Social Emotional Learning
- Teacher Induction Program (TIP)
- Title III Support—Language Instruction for English Learners and Immigrant Students
- Universal Design for Learning Training
- Universal Prekindergarten (UPK) Planning and Implementation Support
- Williams Settlement Oversight

## **Communications**

The Communications Office provides a wide variety of communications and public relations services to county school districts and COE sites and programs, including:

- Award-winning communications and public relations materials including writing, photography, and graphic and web design;
- Public information including educational facts and statistics, calendars, new resident information, etc.;
- Media relations, publicity, and crisis communication support;
- Public relations and marketing training and consultation;
- Publications: Monthly and quarterly newsletters for community members, employees and educators, Annual Report to the Community, Public Schools Directory (annually), Fingertip Facts (annually), and brochures, flyers, displays, social media, etc. (as needed);
- Academic and special events/programs including Contra Costa County Teacher of the Year Program, Poetry Out Loud, Mock Trial, and Model United Nations.

## **Human Resources**

The Human Resources Department serves the employees of the County Office of Education in multiple ways, including:

- Recruitment and selection of employees
- Credential services
- Classification, salary and benefits administration
- Classified and Certificated negotiations
- Safety and wellness
- Employee relations
- Professional Development
- Worker's Compensation

The Department also serves the county school districts by:

- Coordinating teacher and substitute job fairs to recruit staff for school districts and County Office programs
- Providing legal updates for school district personnel
- Providing Live Scan fingerprinting services
- Ensuring that all Contra Costa teachers are credentialed, and assigned to teach appropriate subjects
- Providing professional development opportunities

## **Business and Administrative Services**

The Business and Administrative Services Department coordinates the services provided by District Business Services, Fiscal Services, Accounting Services, Technology Services, and General Services. The department provides administrative support to the County Committee on School District Organization.

Business and Administrative Services coordinates the following services:

- **District Business Services:** Provides financial advisory services to the 18 school districts in Contra Costa County and to the Fiscal Services Department within the County Office of Education.
- **District Payroll Services:** Provides service, support and assistance in the area of payroll and retirement reporting to 18 school districts, charter schools and the community colleges of Contra Costa County. In addition, this department processes over 150,000 warrants and over 15,000 W-2s annually for 16 school districts.
- **Accounting Support Services:** Provides payroll, accounts payable, accounts receivable, ADA reporting and conference and travel reimbursements for the County Office of Education.
- **Fiscal Services:** Provides all budget and accounting services for the County Office of Education.
- **Medi-Cal Reimbursement Programs:** Provides support for both the LEA Billing and MAA programs. These reimbursement programs support continued efforts in providing effective and quality health programs for students.
- **General Services:** Provides facilities planning, construction management, maintenance and operations for the County Office of Education.
- **Technology Services:** Supports Tyler/Munis Financial and Human Resources Modules, Infrastructure Assistance, ISP Services, Planning and Communication, Help with district technology plans, Forums: Technical Advisory Council, Educational Technical Advisory Council, Database solutions, Video conferencing

## **LCAP**

Legislation enacted in 2013–14 made major changes both to the way the state allocates funding to school districts and county offices of education and the way the state supports and intervenes in underperforming districts. The legislation was the culmination of more than a decade of research and policy work on California’s K–12 funding system. In addition to creating a new funding formula, the 2013–14 package of legislation establishes a set of new rules relating to school district transparency and accountability. Specifically, under the new rules, districts are required to adopt Local Control and Accountability Plans (LCAPs). Districts that do not meet the goals specified in their LCAPs and fail to improve educational outcomes are to receive assistance through a system of support and intervention.

# FINANCIAL DATA

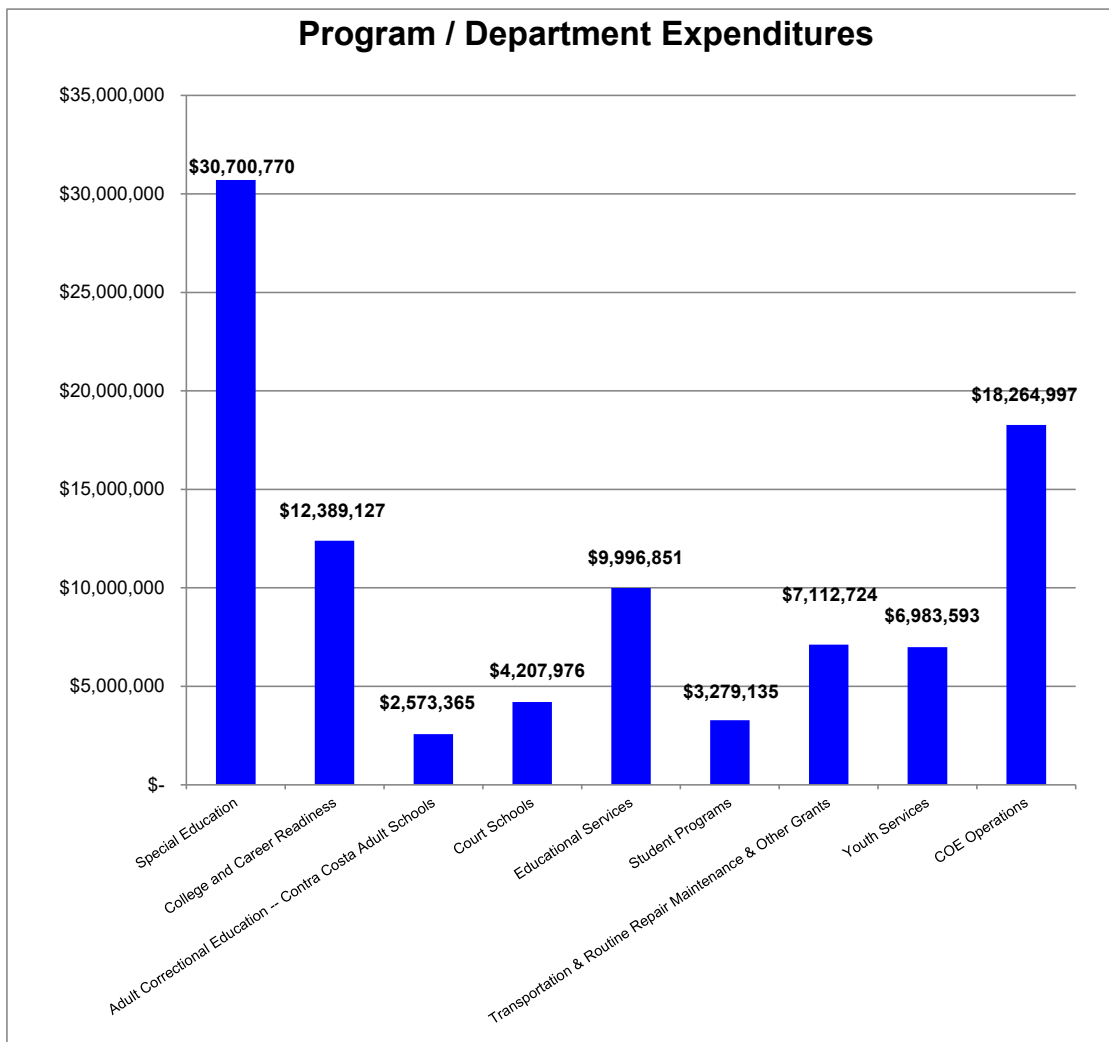
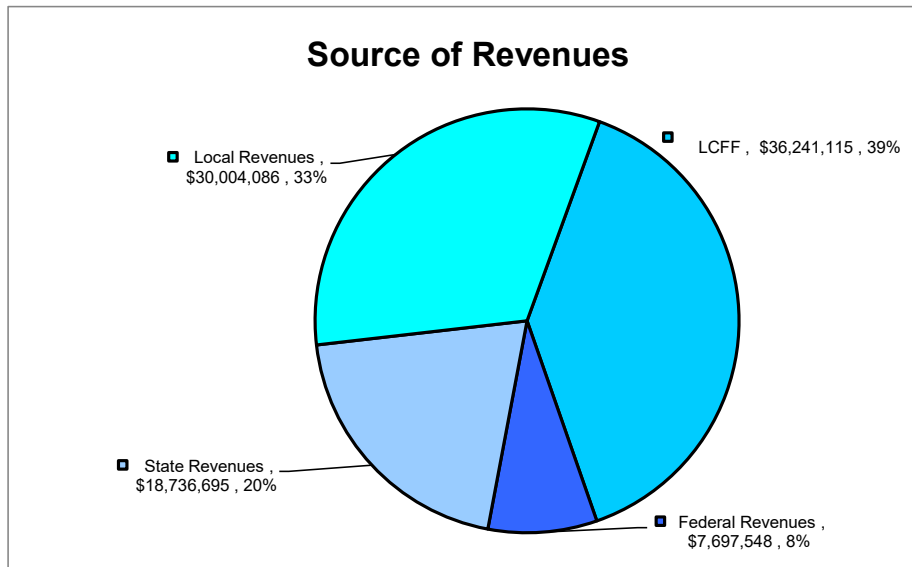
CONTRA COSTA COUNTY OFFICE OF EDUCATION  
2023-24 BUDGET ADOPTION BY PROGRAM / DEPARTMENT

PROGRAM / DEPARTMENT	PROJECTED 2022-23	BUDGET ADOPTION 2023-24
<b>COE OPERATIONS:</b>		
County Board of Education	\$ 987,971	\$ 405,140
County Superintendent of Schools	682,672	688,982
Human Resources	1,890,133	1,985,260
Communications	734,986	781,979
Technology Systems	3,382,343	3,793,802
Business & Administrative Services	6,381,643	5,709,001
General Services	1,527,165	1,576,537
Educational Services	2,689,030	2,854,257
Student Programs	375,342	470,039
<b>Subtotal COE Operations:</b>	<b>\$ 18,651,285</b>	<b>\$ 18,264,997</b>
<b>EDUCATIONAL SERVICES, PROGRAMS &amp; GRANTS:</b>		
Special Education	\$ 28,225,757	\$ 30,700,770
College and Career Readiness	10,434,395	12,389,127
Adult Correctional Education - Contra Costa Adult Schools	2,515,968	2,573,365
Court Schools	4,174,706	4,207,976
Educational Services	9,383,840	9,996,851
Student Programs	4,017,480	3,279,135
Transportation & Routine Repair Maintenance & Other Grants	9,556,932	7,112,724
Youth Services	6,281,530	6,983,593
<b>Subtotal Educational Services, Programs &amp; Grants:</b>	<b>\$ 74,590,607</b>	<b>\$ 77,243,541</b>
<b>TOTALS:</b>	<b>\$ 93,241,892</b>	<b>\$ 95,508,538</b>



# CONTRA COSTA COUNTY OFFICE OF EDUCATION

## 2023-24 Budget Adoption



CONTRA COSTA COUNTY OFFICE OF EDUCATION  
2023-24 BUDGET ADOPTION CONSOLIDATION

	COE OPERATIONS									EDUCATIONAL SERVICES, PROGRAMS & GRANTS									GRAND TOTALS	
	County Board of Education	County Superintendent of Schools	Human Resources	Communications	Technology Systems	Business & Admin. Services	General Services	Educational Services	Student Programs	COE OPERATIONS TOTALS	Special Education	College and Career Readiness	Contra Costa Adult Corr. Ed. Schools	Court Schools	Educational Services	Student Programs	General Svcs.: Transportation, Rout.Rep.Maint., & Oth Grants	Youth Services		PROGRAMS & GRANTS TOTALS
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -	\$ 83	\$ -	\$ 134,988	\$ 14,532,062	\$ -	\$ -	\$ 211,189	\$ 14,878,322	\$ 4,458,189	\$ 2,127,416	\$ 483,694	\$ 608,366	\$ 2,446,958	\$ 1,665,726	\$ 8,604,768	\$ 45,243	\$ 20,440,360	35,318,682
<b>REVENUES:</b>																				
LCFF	-	-	-	-	-	30,914,216	-	2,200,000	-	33,114,216	65,029	-	1,079,957	1,182,724	-	-	799,189	-	3,126,899	36,241,115
Federal Revenues	-	-	-	-	-	-	-	-	-	-	275,387	-	142,976	466,219	2,402,913	1,255,699	-	3,154,354	7,697,548	7,697,548
State Revenues	-	-	7,000	-	-	316,257	-	-	-	323,257	1,352,005	8,427,232	13,788	3,149	5,292,964	512,420	1,663,442	1,148,438	18,413,438	18,736,695
Local Revenues	-	-	9,000	-	130,000	1,706,000	17,000	400,000	125,000	2,387,000	18,601,379	574,132	1,202,812	532,876	1,928,687	4,988	2,164,115	2,608,097	27,617,086	30,004,086
Other Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	75,000	-	-	-	(15,407,394)	-	(76,845)	-	(15,409,239)	10,144,608	2,309,571	-	2,023,008	-	19,872	840,332	71,848	15,409,239	-
<b>TOTAL REVENUE</b>	-	75,000	16,000	-	130,000	17,529,079	17,000	2,523,155	125,000	20,415,234	30,438,408	11,310,935	2,439,533	4,207,976	9,624,564	1,792,979	5,467,078	6,982,737	72,264,210	92,679,444
<b>EXPENDITURES:</b>																				
Certificated Salaries	-	280,546	5,000	-	-	-	-	1,208,136	123,653	1,617,335	9,774,892	1,268,656	793,473	1,584,554	2,422,541	240,903	127,835	-	16,212,854	17,830,189
Classified Salaries	181,240	111,838	1,101,145	467,855	1,848,005	3,630,097	783,365	480,187	87,001	8,690,733	6,561,780	442,743	693,947	779,050	915,004	468,279	318,332	2,979,911	13,159,046	21,849,779
Employee Benefits	183,000	173,698	659,215	273,524	1,100,792	2,250,990	506,122	803,410	113,385	6,064,136	9,831,474	857,095	830,692	1,219,736	1,497,045	439,005	1,928,192	1,772,677	18,375,915	24,440,051
Books & Supplies	1,000	6,920	11,900	7,500	(32,750)	61,950	57,500	48,500	7,500	170,020	353,202	249,779	60,788	44,151	151,431	485,598	305,715	66,065	1,716,729	1,886,749
Services / Operating Exp	39,900	115,980	208,000	33,100	601,755	1,611,100	194,550	279,400	138,500	3,222,285	1,180,526	9,170,354	115,145	176,716	4,498,024	1,453,263	3,380,465	1,857,010	21,831,503	25,053,788
Capital Outlay	-	-	-	-	276,000	42,000	30,000	-	-	348,000	-	-	-	-	-	-	715,668	-	715,668	1,063,668
Other Outgo	-	-	-	-	-	74,655	5,000	-	-	79,655	-	-	-	-	-	-	334,074	-	334,074	413,729
Inter-Program Charges	-	-	-	-	-	(5,553,083)	-	34,624	-	(5,518,459)	2,998,896	400,500	79,320	403,770	512,806	192,087	-	307,930	4,895,309	(623,150)
Transfers Out	-	-	-	-	-	3,591,292	-	-	-	3,591,292	-	-	-	-	-	-	2,443	-	2,443	3,593,735
<b>TOTAL EXPENDITURES</b>	405,140	688,982	1,985,260	781,979	3,793,802	5,709,001	1,576,537	2,854,257	470,039	18,264,997	30,700,770	12,389,127	2,573,365	4,207,976	9,996,851	3,279,135	7,112,724	6,983,593	77,243,541	95,508,538
<b>NET CHANGE</b>	(405,140)	(613,982)	(1,969,260)	(781,979)	(3,663,802)	11,820,078	(1,559,537)	(331,102)	(345,039)	2,150,237	(262,362)	(1,078,192)	(133,832)	(0)	(372,287)	(1,486,156)	(1,645,646)	(856)	(4,979,331)	(2,829,094)
<b>ENDING FUND BALANCE</b>	\$ (405,140)	\$ (613,982)	\$ (1,969,177)	\$ (781,979)	\$ (3,528,814)	\$ 26,352,140	\$ (1,559,537)	\$ (331,102)	\$ (133,850)	\$ 17,028,559	4,195,827	1,049,224	349,862	608,366	2,074,671	179,570	6,959,122	44,387	\$ 15,461,029	32,489,588

FTE STAFFING -- COE CONSOLIDATION

CONTRA COSTA COUNTY OFFICE OF EDUCATION  
 2023-24 BUDGET ADOPTION — FTE STAFFING — COE CONSOLIDATION

	COE OPERATIONS									EDUCATIONAL SERVICES, PROGRAMS & GRANTS									2023-24 GRAND TOTALS	2022-23 ADOPTED BUDGET	
	County Board of Education	County Superintendent of Schools	Human Resources	Communi-cations	Technology Systems	Business & Admin. Services	General Services	Unrestricted Educational Services	Unrestricted Student Programs	COE OPERATIONS TOTALS	Special Education	College and Career Readiness	Contra Costa Adult Corr. Ed. Schools	Court Schools	Educational Services	Student Programs	General Svcs.: Transportation, Rout.Rep.Maint. & Oth Grants	Youth Services			PROGRAMS & GRANTS TOTALS
	Education	of Schools	Resources	ations	Systems	Services	Services	Services	Programs	TOTALS	Education	Readiness	Schools	Schools	Services	Programs	& Oth Grants	Services			TOTALS
<b>CERTIFICATED:</b>																					
TEACHERS	-	-	-	-	-	-	-	-	-	-	44.000	5.450	5.678	8.550	-	0.750	-	-	64.428	64.428	64.088
OTHER CERTIFICATED	-	-	-	-	-	-	-	-	-	-	23.902	-	-	1.000	-	1.000	-	-	25.902	25.902	29.652
MANAGEMENT / CONFIDENTIAL	-	1.000	-	-	-	0.800	-	6.000	0.600	8.400	5.900	4.100	1.300	2.100	12.150	1.000	-	-	26.550	34.950	28.500
PROFESSIONAL ADMINISTRATIVE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.000	-	-	-	1.000	1.000	1.000
<b>TOTAL CERTIFICATED</b>	-	1.000	-	-	-	0.800	-	6.000	0.600	8.400	73.802	9.550	6.978	11.650	13.150	2.750	-	-	117.880	126.280	123.240
<b>CLASSIFIED:</b>																					
BOARD MEMBERS	5.000									5.000										5.000	5.000
INSTRUCTIONAL ASSISTANTS											67.939	-	2.250	3.738	-	-	-	-	73.927	73.927	71.051
TUTORS														1.000					1.000	1.000	-
CLERICAL / OTHER	-	-	5.000	3.000	7.000	21.850	7.625	2.000	-	46.475	16.913	3.625	6.150	3.400	7.100	5.000	-	26.000	68.188	114.663	111.448
MANAGEMENT / CONFIDENTIAL	1.120	0.880	3.000	1.000	6.000	8.400	1.160	2.250	0.800	24.610	-	1.000	0.200	1.000	1.250	1.000	1.840	4.000	10.290	34.900	32.400
PROFESSIONAL ADMINISTRATIVE	-	-	1.000	-	3.000	1.000	-	-	-	5.000	-	-	-	-	-	-	1.000	-	1.000	1.000	7.000
<b>TOTAL CLASSIFIED</b>	6.120	0.880	9.000	4.000	16.000	31.250	8.785	4.250	0.800	81.085	84.852	4.625	8.600	9.138	8.350	6.000	2.840	30.000	154.405	235.490	226.899
<b>TOTAL FTE</b>	6.120	1.880	9.000	4.000	16.000	32.050	8.785	10.250	1.400	89.485	158.654	14.175	15.578	20.788	21.500	8.750	2.840	30.000	272.285	361.770	350.139
<b>2022-23 Budget Adoption</b>	6.120	2.880	9.000	4.000	17.000	29.800	9.285	11.100	1.400	90.585	152.216	13.175	15.988	19.600	16.300	12.435	3.840	26.000	259.554	350.139	
<b>CHANGES</b>	-	(1.000)	-	-	(1.000)	2.250	(0.500)	(0.850)	-	(1.100)	6.438	1.000	(0.410)	1.188	5.200	(3.685)	(1.000)	4.000	12.731	11.631	

**COUNTY BOARD OF EDUCATION  
UNRESTRICTED EXPENDITURES BY MAJOR OBJECT  
2023-24 Budget Adoption**

Object	Actual 2021-22	Projected 2022-23	Budget Adoption 2023-24
<b>Revenues:</b>			
8010-8099 LCFF	\$ -	\$ -	\$ -
8100-8299 Federal Revenues	-	-	-
8300-8599 State Revenues	-	-	-
8600-8799 Local Revenues	-	-	-
8800-8899 Other Sources	-	-	-
8980-8999 Contributions	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Expenses:</b>			
1000-1999 Certificated Salaries	\$ -	\$ -	\$ -
2000-2999 Classified Salaries	141,001	181,650	181,240
3000-3999 Employee Benefits	178,466	177,024	183,000
4000-4999 Books & Supplies	76	6,478	1,000
5000-5999* Services / Operating Exps	107,781	622,819	39,900
6000-6999 Capital Outlay	-	-	-
7200/7400 Other Outgo	-	-	-
7300-7399 Inter-Program Charges	-	-	-
7600-7629 Transfer out	-	-	-
<b>TOTAL</b>	<b>\$ 427,324</b>	<b>\$ 987,971</b>	<b>\$ 405,140</b>

Object	Actual 2021-22	Projected 2022-23	Budget Adoption 2023-24
<b>5000* Services</b>			
5100-5199 Subagreements for Services	\$ -	\$ -	\$ -
5200-5299 Travel / Conferences	15,530	12,796	15,000
5300-5399 Dues / Memberships	48,431	3,375	14,250
5400-5499 Insurance	-	-	-
5500-5599 Operations / Housekeeping	-	-	-
5600-5699 Rentals, Leases, Repairs	-	-	50
5700-5799 Direct Costs Transfers	-	-	-
5800-5899 Professional Consulting Svcs	43,801	606,628	10,100 a)
5900-5999 Communications / Postage	20	20	500
<b>TOTAL</b>	<b>\$ 107,781</b>	<b>\$ 622,819</b>	<b>\$ 39,900</b>

a) 2022-23 includes Board Election cost \$600,000

**COUNTY SUPERINTENDENT OF SCHOOLS  
UNRESTRICTED EXPENDITURES BY MAJOR OBJECT  
2023-24 Budget Adoption**

<b>Object</b>	<b>Actual 2021-22</b>	<b>Projected 2022-23</b>	<b>Budget Adoption 2023-24</b>
<b>Revenues:</b>			
8010-8099 LCFF	\$ -	\$ -	\$ -
8100-8299 Federal Revenues	-	-	-
8300-8599 State Revenues	-	-	-
8600-8799 Local Revenues	-	-	-
8800-8899 Other Sources	-	-	-
8980-8999 Contributions	19	-	75,000
<b>TOTAL</b>	<b>\$ 19</b>	<b>\$ -</b>	<b>\$ 75,000</b>
<b>Expenses:</b>			
1000-1999 Certificated Salaries	\$ 248,328	\$ 292,832	\$ 280,546
2000-2999 Classified Salaries	83,846	112,158	111,838
3000-3999 Employee Benefits	139,842	174,710	173,698
4000-4999 Books & Supplies	12,554	7,150	6,920
5000-5999* Services / Operating Exps	87,407	95,822	115,980
6000-6999 Capital Outlay	-	-	-
7200/7400 Other Outgo	-	-	-
7300-7399 Inter-Program Charges	-	-	-
7600-7629 Transfer out	-	-	-
<b>TOTAL</b>	<b>\$ 571,977</b>	<b>\$ 682,672</b>	<b>\$ 688,982</b>
	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
	<b>2021-22</b>	<b>2022-23</b>	<b>Adoption</b>
	<b>2023-24</b>		
<b>5000* Services</b>			
5100-5199 Subagreements for Services	\$ -	\$ -	\$ -
5200-5299 Travel / Conferences	12,287	6,374	5,000
5300-5399 Dues / Memberships	1,631	350	500
5400-5499 Insurance	-	-	-
5500-5599 Operations / Housekeeping	-	-	-
5600-5699 Rentals, Leases, Repairs	-	5,600	-
5700-5799 Direct Costs Transfers	-	-	-
5800-5899 Professional Consulting Svcs	72,659	82,915	109,900
5900-5999 Communications / Postage	830	583	580
<b>TOTAL</b>	<b>\$ 87,407</b>	<b>\$ 95,822</b>	<b>\$ 115,980</b>

**HUMAN RESOURCES  
UNRESTRICTED EXPENDITURES BY MAJOR OBJECT  
2023-24 Budget Adoption**

<b>Object</b>	<b>Actual 2021-22</b>	<b>Projected 2022-23</b>	<b>Budget Adoption 2023-24</b>
<b>Revenues:</b>			
8010-8099 LCFF	\$ -	\$ -	\$ -
8100-8299 Federal Revenues	-	-	-
8300-8599 State Revenues	8,291	200	7,000
8600-8799 Local Revenues	10,656	6,795	9,000
8800-8899 Other Sources	-	-	-
8980-8999 Contributions	19	-	-
<b>TOTAL</b>	<b>\$ 18,966</b>	<b>\$ 6,995</b>	<b>\$ 16,000</b>
<b>Expenses:</b>			
1000-1999 Certificated Salaries	\$ 14,274	\$ 4,628	\$ 5,000
2000-2999 Classified Salaries	846,534	1,060,821	1,101,145
3000-3999 Employee Benefits	461,514	609,126	659,215
4000-4999 Books & Supplies	22,678	40,656	11,900
5000-5999* Services / Operating Exps	233,295	174,902	208,000
6000-6999 Capital Outlay	-	-	-
7200/7400 Other Outgo	-	-	-
7300-7399 Inter-Program Charges	-	-	-
7600-7629 Transfer out	-	-	-
<b>TOTAL</b>	<b>\$ 1,578,294</b>	<b>\$ 1,890,133</b>	<b>\$ 1,985,260</b>
<b>5000* Services</b>			
	<b>Actual 2021-22</b>	<b>Projected 2022-23</b>	<b>Budget Adoption 2023-24</b>
5100-5199 Subagreements for Services	\$ -	\$ -	\$ -
5200-5299 Travel / Conferences	16,686	20,762	15,000
5300-5399 Dues / Memberships	8,706	4,575	1,500
5400-5499 Insurance	-	-	-
5500-5599 Operations / Housekeeping	-	-	-
5600-5699 Rentals, Leases, Repairs	-	-	-
5700-5799 Direct Costs Transfers	-	-	-
5800-5899 Professional Consulting Svcs	201,600	143,620	186,000
5900-5999 Communications / Postage	6,303	5,945	5,500
<b>TOTAL</b>	<b>\$ 233,295</b>	<b>\$ 174,902</b>	<b>\$ 208,000</b>

a) Includes legal budget of \$125,000

**COMMUNICATIONS  
UNRESTRICTED EXPENDITURES BY MAJOR OBJECT  
2023-24 Budget Adoption**

<b>Object</b>	<b>Actual 2021-22</b>	<b>Projected 2022-23</b>	<b>Budget Adoption 2023-24</b>
<b>Revenues:</b>			
8010-8099 LCFF	\$ -	\$ -	\$ -
8100-8299 Federal Revenues	-	-	-
8300-8599 State Revenues	-	-	-
8600-8799 Local Revenues	-	-	-
8800-8899 Other Sources	200	-	-
8980-8999 Contributions	-	-	-
<b>TOTAL</b>	<b>\$ 200</b>	<b>\$ -</b>	<b>\$ -</b>

**Expenses:**

1000-1999 Certificated Salaries	\$ -	\$ -	\$ -
2000-2999 Classified Salaries	376,208	454,120	467,855
3000-3999 Employee Benefits	209,836	248,403	273,524
4000-4999 Books & Supplies	8,765	6,212	7,500
5000-5999* Services / Operating Exps	25,882	26,251	33,100
6000-6999 Capital Outlay	-	-	-
7200/7400 Other Outgo	-	-	-
7300-7399 Inter-Program Charges	-	-	-
7600-7629 Transfer out	-	-	-
<b>TOTAL</b>	<b>\$ 620,690</b>	<b>\$ 734,986</b>	<b>\$ 781,979</b>

<b>Object</b>	<b>Actual 2021-22</b>	<b>Projected 2022-23</b>	<b>Budget Adoption 2023-24</b>
<b>5000* Services</b>			
5100-5199 Subagreements for Services	\$ -	\$ -	\$ -
5200-5299 Travel / Conferences	6,781	5,000	9,000
5300-5399 Dues / Memberships	5,168	6,100	4,000
5400-5499 Insurance	-	-	-
5500-5599 Operations / Housekeeping	-	-	-
5600-5699 Rentals, Leases, Repairs	-	-	-
5700-5799 Direct Costs Transfers	-	-	-
5800-5899 Professional Consulting Svcs	13,377	14,192	19,500
5900-5999 Communications / Postage	556	959	600
<b>TOTAL</b>	<b>\$ 25,882</b>	<b>\$ 26,251</b>	<b>\$ 33,100</b>

**TECHNOLOGY SYSTEMS  
UNRESTRICTED EXPENDITURES BY MAJOR OBJECT  
2023-24 Budget Adoption**

<b>Object</b>	<b>Actual 2021-22</b>	<b>Projected 2022-23</b>	<b>Budget Adoption 2023-24</b>
<b>Revenues:</b>			
8010-8099 LCFF	\$ -	\$ -	\$ -
8100-8299 Federal Revenues	-	-	-
8300-8599 State Revenues	-	-	-
8600-8799 Local Revenues	338,371	202,863	130,000
8800-8899 Other Sources	-	-	-
8980-8999 Contributions	(87,195)	-	-
<b>TOTAL</b>	<b>\$ 251,176</b>	<b>\$ 202,863</b>	<b>\$ 130,000</b>
<b>Expenses:</b>			
1000-1999 Certificated Salaries	\$ -	\$ -	\$ -
2000-2999 Classified Salaries	1,577,627	1,834,296	1,848,005
3000-3999 Employee Benefits	906,872	1,041,822	1,100,792
4000-4999 Books & Supplies	(47,184)	(27,750)	(32,750) b)
5000-5999* Services / Operating Exps	263,234	470,500	601,755
6000-6999 Capital Outlay	529,713	63,475	276,000 c)
7200/7400 Other Outgo	-	-	-
7300-7399 Inter-Program Charges	-	-	-
7600-7629 Transfer out	-	-	-
<b>TOTAL</b>	<b>\$ 3,230,262</b>	<b>\$ 3,382,343</b>	<b>\$ 3,793,802</b>
<b>5000* Services</b>			
	<b>Actual 2021-22</b>	<b>Projected 2022-23</b>	<b>Budget Adoption 2023-24</b>
5100-5199 Subagreements for Services	\$ -	\$ -	\$ -
5200-5299 Travel / Conferences	3,283	6,000	6,000
5300-5399 Dues / Memberships	-	1,000	730
5400-5499 Insurance	-	-	-
5500-5599 Operations / Housekeeping	-	-	-
5600-5699 Rentals, Leases, Repairs	41,383	50,750	67,000
5700-5799 Direct Costs Transfers	(14,000)	-	-
5800-5899 Professional Consulting Svcs	163,750	383,650	409,175
5900-5999 Communications / Postage	68,819	29,100	118,850
<b>TOTAL</b>	<b>\$ 263,234</b>	<b>\$ 470,500</b>	<b>\$ 601,755</b>

a) Technology e-rate revenue is reported as actuals only.

b) Includes reimbursement credits for the Agency's self funded copier replacement program.

c) 2021/22 Budget had one-time cost to replace/enhance Firewall and replace existing storage/servers.



**BUSINESS & ADMINISTRATIVE SERVICES  
UNRESTRICTED EXPENDITURES BY MAJOR OBJECT  
2023-24 Budget Adoption**

<b>Object</b>	<b>Actual 2021-22</b>	<b>Projected 2022-23</b>	<b>Budget Adoption 2023-24</b>
<b>Revenues:</b>			
8010-8099 LCFF	\$ 23,115,169	\$ 27,257,454	\$ 30,914,216
8100-8299 Federal Revenues	-	-	-
8300-8599 State Revenues	237,532	253,282	247,000
8600-8799 Local Revenues	1,418,253	2,342,573	1,706,000
8800-8899 Other Sources	-	-	-
8980-8999 Contributions	(8,261,631)	(12,974,135)	(15,338,137)
<b>TOTAL</b>	<b>\$ 16,509,323</b>	<b>\$ 16,879,174</b>	<b>\$ 17,529,079</b>
<b>Expenses:</b>			
1000-1999 Certificated Salaries	\$ 542	\$ 75,916	\$ -
2000-2999 Classified Salaries	2,922,873	3,547,953	3,630,097
3000-3999 Employee Benefits	1,571,038	2,420,730	2,250,990
4000-4999 Books & Supplies	33,347	29,860	61,950
5000-5999* Services / Operating Exps	1,486,843	1,744,708	1,611,100
6000-6999 Capital Outlay	31,920	20,000	42,000
7200/7400 Other Outgo	331,033	74,655	74,655
7300-7399 Inter-Program Charges	(4,663,876)	(4,774,717)	(5,553,083) a)
7600-7629 Transfer out	5,804,199	3,242,538	3,591,292
<b>TOTAL</b>	<b>\$ 7,517,918</b>	<b>\$ 6,381,643</b>	<b>\$ 5,709,001</b>
<b>5000* Services</b>			
5100-5199 Subagreements for Services	\$ -	\$ -	\$ -
5200-5299 Travel / Conferences	30,390	24,719	32,000
5300-5399 Dues / Memberships	880	-	-
5400-5499 Insurance	239,074	239,000	200,000
5500-5599 Operations / Housekeeping	-	-	-
5600-5699 Rentals, Leases, Repairs	5,083	30,250	8,000
5700-5799 Direct Costs Transfers	-	-	-
5800-5899 Professional Consulting Svcs	1,204,428	1,441,439	1,365,000 b)
5900-5999 Communications / Postage	6,988	9,300	6,100
<b>TOTAL</b>	<b>\$ 1,486,843</b>	<b>\$ 1,744,708</b>	<b>\$ 1,611,100</b>

a) Indirect cost charges to programs. 2022/23 California Department of Education approved rates for CCCOE is 17.45%, however CCCOE charges a lower rate of 10.7%

b) Professional consulting includes: Personal Property Loss, Data Processing, as well as Audit and Legal services.

**GENERAL SERVICES  
UNRESTRICTED EXPENDITURES BY MAJOR OBJECT  
2023-24 Budget Adoption**

<b>Object</b>	<b>Actual 2021-22</b>	<b>Projected 2022-23</b>	<b>Budget Adoption 2023-24</b>
<b>Revenues:</b>			
8010-8099 LCFF	\$ -	\$ -	\$ -
8100-8299 Federal Revenues	-	-	-
8300-8599 State Revenues	-	-	-
8600-8799 Local Revenues	6,818	29,313	17,000
8800-8899 Other Sources	-	-	-
8980-8999 Contributions	243	-	-
<b>TOTAL</b>	<b>\$ 7,061</b>	<b>\$ 29,313</b>	<b>\$ 17,000</b>
<b>Expenses:</b>			
1000-1999 Certificated Salaries	\$ -	\$ -	\$ -
2000-2999 Classified Salaries	707,259	734,210	783,365
3000-3999 Employee Benefits	426,300	451,580	506,122
4000-4999 Books & Supplies	118,211	64,500	57,500
5000-5999* Services / Operating Exps	125,146	204,475	194,550
6000-6999 Capital Outlay	(160)	67,400	30,000
7200/7400 Other Outgo	5,794	5,000	5,000
7300-7399 Inter-Program Charges	-	-	-
7600-7629 Transfer out	-	-	-
<b>TOTAL</b>	<b>\$ 1,382,550</b>	<b>\$ 1,527,165</b>	<b>\$ 1,576,537</b>
	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
	<b>2021-22</b>	<b>2022-23</b>	<b>Adoption</b>
	<b>2023-24</b>		
<b>5000* Services</b>			
5100-5199 Subagreements for Services	\$ -	\$ -	\$ -
5200-5299 Travel / Conferences	3,405	2,000	2,500
5300-5399 Dues / Memberships	1,871	1,100	1,000
5400-5499 Insurance	-	-	-
5500-5599 Operations / Housekeeping	59,607	96,800	97,000
5600-5699 Rentals, Leases, Repairs	18,947	30,000	25,000
5700-5799 Direct Costs Transfers	-	-	-
5800-5899 Professional Consulting Svcs	22,473	28,075	25,050
5900-5999 Communications / Postage	18,843	46,500	44,000
<b>TOTAL</b>	<b>\$ 125,146</b>	<b>\$ 204,475</b>	<b>\$ 194,550</b>

**EDUCATIONAL SERVICES  
UNRESTRICTED EXPENDITURES BY MAJOR OBJECT  
2023-24 Budget Adoption**

<b>Object</b>	<b>Actual 2021-22</b>	<b>Projected 2022-23</b>	<b>Budget Adoption 2023-24</b>
<b>Revenues:</b>			
8010-8099 LCFF	\$ 2,000,000	\$ 2,000,000	\$ 2,200,000
8100-8299 Federal Revenues	-	-	-
8300-8599 State Revenues	-	-	-
8600-8799 Local Revenues	861,832	456,300	400,000
8800-8899 Other Sources	-	-	-
8980-8999 Contributions	19	(125,443)	(76,845)
<b>TOTAL</b>	<b>\$ 2,861,851</b>	<b>\$ 2,330,857</b>	<b>\$ 2,523,155</b>

**Expenses:**

1000-1999 Certificated Salaries	\$ 784,740	\$ 1,167,994	\$ 1,208,136
2000-2999 Classified Salaries	487,229	511,658	480,187
3000-3999 Employee Benefits	603,346	762,878	803,410
4000-4999 Books & Supplies	30,010	34,236	48,500
5000-5999* Services / Operating Exps	317,080	185,726	279,400
6000-6999 Capital Outlay	-	-	-
7200/7400 Other Outgo	-	-	-
7300-7399 Inter-Program Charges	17,882	26,538	34,624
7600-7629 Transfer out	-	-	-
<b>TOTAL</b>	<b>\$ 2,240,286</b>	<b>\$ 2,689,030</b>	<b>\$ 2,854,257</b>

<b>Object</b>	<b>Actual 2021-22</b>	<b>Projected 2022-23</b>	<b>Budget Adoption 2023-24</b>
<b>5000* Services</b>			
5100-5199 Subagreements for Services	\$ -	\$ -	\$ -
5200-5299 Travel / Conferences	5,518	35,745	81,000
5300-5399 Dues / Memberships	1,525	1,000	2,000
5400-5499 Insurance	-	-	-
5500-5599 Operations / Housekeeping	-	-	-
5600-5699 Rentals, Leases, Repairs	-	-	-
5700-5799 Direct Costs Transfers	298,188	-	-
5800-5899 Professional Consulting Svcs	10,913	145,281	192,800
5900-5999 Communications / Postage	937	3,700	3,600
<b>TOTAL</b>	<b>\$ 317,080</b>	<b>\$ 185,726</b>	<b>\$ 279,400</b>

**STUDENT PROGRAMS  
UNRESTRICTED EXPENDITURES BY MAJOR OBJECT  
2023-24 Budget Adoption**

<b>Object</b>	<b>Actual 2021-22</b>	<b>Projected 2022-23</b>	<b>Budget Adoption 2023-24</b>
<b>Revenues:</b>			
8010-8099 LCFF	\$ -	\$ -	\$ -
8100-8299 Federal Revenues	-	-	-
8300-8599 State Revenues	-	-	-
8600-8799 Local Revenues	178,974	93,800	125,000
8800-8899 Other Sources	-	-	-
8980-8999 Contributions	-	-	-
<b>TOTAL</b>	<b>178,974</b>	<b>93,800</b>	<b>125,000</b>
<b>Expenses:</b>			
1000-1999 Certificated Salaries	\$ 114,985	\$ 121,267	\$ 123,653
2000-2999 Classified Salaries	44,775	49,311	87,001
3000-3999 Employee Benefits	69,059	76,859	113,385
4000-4999 Books & Supplies	13,305	9,600	7,500
5000-5999* Services / Operating Exps	103,399	118,305	138,500
6000-6999 Capital Outlay	-	-	-
7200/7400 Other Outgo	-	-	-
7300-7399 Inter-Program Charges	-	-	-
7600-7629 Transfer out	-	-	-
<b>TOTAL</b>	<b>\$ 345,523</b>	<b>\$ 375,342</b>	<b>\$ 470,039</b>
	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
	<b>2021-22</b>	<b>2022-23</b>	<b>Adoption</b>
	<b>2023-24</b>		
<b>5000* Services</b>			
5100-5199 Subagreements for Services	\$ -	\$ -	\$ -
5200-5299 Travel / Conferences	1,172	3,000	6,000
5300-5399 Dues / Memberships	940	430	-
5400-5499 Insurance	-	-	-
5500-5599 Operations / Housekeeping	-	-	-
5600-5699 Rentals, Leases, Repairs	-	-	-
5700-5799 Direct Costs Transfers	14,000	-	-
5800-5899 Professional Consulting Svcs	87,092	114,700	132,500
5900-5999 Communications / Postage	195	175	-
<b>TOTAL</b>	<b>\$ 103,399</b>	<b>\$ 118,305</b>	<b>\$ 138,500</b>

# PROGRAMS & GRANTS

**SPECIAL EDUCATION  
EXPENDITURES BY MAJOR OBJECT  
2023-24 Budget Adoption**

<b>Object</b>	<b>Actual 2021-22</b>	<b>Projected 2022-23</b>	<b>Budget Adoption 2023-24</b>
<b>Revenues:</b>			
8010-8099 LCFF	\$ 69,762	\$ 65,029	65,029
8100-8299 Federal Revenues	215,971	325,387	275,387
8300-8599 State Revenues	1,280,157	1,364,316	1,352,005
8600-8799 Local Revenues	15,627,567	16,497,601	18,601,379
8800-8899 Other Sources	-	-	-
8980-8999 Contributions	6,020,675	10,394,663	10,144,608
<b>TOTAL</b>	<b>\$ 23,214,132</b>	<b>\$ 28,646,996</b>	<b>30,438,408</b>

<b>Expenses:</b>			
1000-1999 Certificated Salaries	\$ 7,475,660	\$ 9,648,749	9,774,892
2000-2999 Classified Salaries	4,922,581	5,865,722	6,561,780
3000-3999 Employee Benefits	6,694,137	8,224,676	9,831,474
4000-4999 Books & Supplies	252,616	357,646	353,202
5000-5999* Services / Operating Exps	1,342,415	1,456,015	1,180,526
6000-6999 Capital Outlay	-	263	-
7200/7400 Other Outgo	-	-	-
7300-7399 Inter-Program Charges	2,159,298	2,672,686	2,998,896
7600-7629 Transfer out	-	-	-
<b>TOTAL</b>	<b>\$ 22,846,707</b>	<b>\$ 28,225,757</b>	<b>30,700,770</b>

<b>Object</b>	<b>Actual 2021-22</b>	<b>Projected 2022-23</b>	<b>Budget Adoption 2023-24</b>
<b>5000* Services</b>			
5100-5199 Subagreements for Services	\$ 83,649	\$ -	-
5200-5299 Travel / Conferences	68,106	87,649	125,431
5300-5399 Dues / Memberships	688	1,666	1,666
5400-5499 Insurance	-	-	-
5500-5599 Operations / Housekeeping	223,216	230,674	255,011
5600-5699 Rentals, Leases, Repairs	45,844	28,322	56,512
5700-5799 Direct Costs Transfers	-	-	-
5800-5899 Professional Consulting Svcs	794,047	938,969	595,521
5900-5999 Communications / Postage	126,865	168,735	146,385
<b>TOTAL</b>	<b>\$ 1,342,415</b>	<b>\$ 1,456,015</b>	<b>1,180,526</b>

**COLLEGE AND CAREER READINESS  
UNRESTRICTED EXPENDITURES BY MAJOR OBJECT  
2023-24 Budget Adoption**

Object	Actual 2021-22	Projected 2022-23	Budget Adoption 2023-24
<b>Revenues:</b>			
8010-8099 LCFF	\$ 3,062,045	\$ 3,062,045	\$ -
8100-8299 Federal Revenues	-	-	-
8300-8599 State Revenues	6,320,563	6,894,028	8,427,232
8600-8799 Local Revenues	73,345	56,100	574,132
8800-8899 Other Sources	-	-	-
8980-8999 Contributions	(482,260)	(546,484)	2,309,571
<b>TOTAL</b>	<b>\$ 8,973,693</b>	<b>\$ 9,465,689</b>	<b>\$ 11,310,935</b>
<b>Expenses:</b>			
1000-1999 Certificated Salaries	\$ 887,139	\$ 1,093,146	\$ 1,268,656
2000-2999 Classified Salaries	443,262	432,408	442,743
3000-3999 Employee Benefits	676,999	764,390	857,095
4000-4999 Books & Supplies	144,417	162,250	249,779
5000-5999* Services / Operating Exps	6,884,369	7,679,032	9,170,354
6000-6999 Capital Outlay	-	-	-
7200/7400 Other Outgo	-	-	-
7300-7399 Inter-Program Charges	255,112	303,169	400,500
7600-7629 Transfer out	-	-	-
<b>TOTAL</b>	<b>\$ 9,291,296</b>	<b>\$ 10,434,395</b>	<b>\$ 12,389,127</b>
	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
	<b>2021-22</b>	<b>2022-23</b>	<b>Adoption</b>
	<b>2023-24</b>		
<b>5000* Services</b>			
5100-5199 Subagreements for Services	\$ 6,378,930	\$ 7,099,271	\$ 8,085,790 a)
5200-5299 Travel / Conferences	14,523	25,000	25,000
5300-5399 Dues / Memberships	9,100	5,000	5,000
5400-5499 Insurance	-	-	-
5500-5599 Operations / Housekeeping	-	-	-
5600-5699 Rentals, Leases, Repairs	2,406	6,000	6,000
5700-5799 Direct Costs Transfers	-	-	-
5800-5899 Professional Consulting Svcs	476,810	540,100	1,044,903 a)
5900-5999 Communications / Postage	2,599	3,661	3,661
<b>TOTAL</b>	<b>\$ 6,884,369</b>	<b>\$ 7,679,032</b>	<b>\$ 9,170,354</b>
	\$ -	\$ 6,732,924	\$ 7,073,168

a) Memorandum of Understandings with districts for Regional Occupational Program (ROP) teachers & K-12 Strong Workforce Program partners

**ADULT CORRECTIONAL EDUCATION  
CONTRA COSTA ADULT SCHOOL  
EXPENDITURES BY MAJOR OBJECT  
2023-24 Budget Adoption**

<b>Object</b>	<b>Actual 2021-22</b>	<b>Projected 2022-23</b>	<b>Budget Adoption 2023-24</b>
<b>Revenues:</b>			
8010-8099 LCFF	\$ 1,079,957	\$ 1,079,957	\$ 1,079,957
8100-8299 Federal Revenues	133,609	138,000	142,976
8300-8599 State Revenues	13,942	13,942	13,788
8600-8799 Local Revenues	929,021	1,096,972	1,202,812 a)
8800-8899 Other Sources	-	-	-
8980-8999 Contributions	13,139	-	-
<b>TOTAL</b>	<b>\$ 2,169,668</b>	<b>\$ 2,328,871</b>	<b>\$ 2,439,533</b>
<b>Expenses:</b>			
1000-1999 Certificated Salaries	\$ 615,511	\$ 741,852	\$ 793,473
2000-2999 Classified Salaries	609,181	722,331	693,947
3000-3999 Employee Benefits	601,500	786,455	830,692
4000-4999 Books & Supplies	50,504	61,942	60,788
5000-5999* Services / Operating Exps	109,365	132,540	115,145
6000-6999 Capital Outlay	-	-	-
7200/7400 Other Outgo	-	-	-
7300-7399 Inter-Program Charges	56,428	70,848	79,320
7600-7629 Transfer out	-	-	-
<b>TOTAL</b>	<b>\$ 2,042,488</b>	<b>\$ 2,515,968</b>	<b>\$ 2,573,365</b>
	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
	<b>2021-22</b>	<b>2022-23</b>	<b>Adoption</b>
	<b>2023-24</b>		
<b>5000* Services</b>			
5100-5199 Subagreements for Services	\$ -	\$ -	\$ -
5200-5299 Travel / Conferences	21,794	19,100	19,145
5300-5399 Dues / Memberships	1,100	3,000	3,000
5400-5499 Insurance	-	-	-
5500-5599 Operations / Housekeeping	4,303	1,000	1,000
5600-5699 Rentals, Leases, Repairs	8,525	8,000	8,000
5700-5799 Direct Costs Transfers	-	-	-
5800-5899 Professional Consulting Svcs	50,869	89,440	72,000
5900-5999 Communications / Postage	22,774	12,000	12,000
<b>TOTAL</b>	<b>\$ 109,365</b>	<b>\$ 132,540</b>	<b>\$ 115,145</b>

a) Includes the California Adult Education Program (CAEP) Oversight



**COURT SCHOOL  
EXPENDITURES BY MAJOR OBJECT  
2023-24 Budget Adoption**

<b>Object</b>	<b>Actual 2021-22</b>	<b>Projected 2022-23</b>	<b>Budget Adoption 2023-24</b>
<b>Revenues:</b>			
8010-8099 LCFF	\$ 1,093,643	\$ 1,257,776	\$ 1,182,724
8100-8299 Federal Revenues	820,996	494,730	466,219
8300-8599 State Revenues	2,990	3,000	3,149
8600-8799 Local Revenues	212,204	450,068	532,876
8800-8899 Other Sources	-	-	-
8980-8999 Contributions	1,265,601	1,859,854	2,023,008
<b>TOTAL</b>	<b>\$ 3,395,434</b>	<b>\$ 4,065,428</b>	<b>\$ 4,207,976</b>

**Expenses:**

1000-1999 Certificated Salaries	\$ 1,228,441	\$ 1,566,503	\$ 1,584,554
2000-2999 Classified Salaries	692,862	765,614	779,050
3000-3999 Employee Benefits	968,159	1,126,841	1,219,736
4000-4999 Books & Supplies	41,728	149,880	44,151
5000-5999* Services / Operating Exps	144,963	191,847	176,716
6000-6999 Capital Outlay	-	-	-
7200/7400 Other Outgo	-	-	-
7300-7399 Inter-Program Charges	323,048	\$ 374,021	403,770
7600-7629 Transfer out	-	-	-
<b>TOTAL</b>	<b>\$ 3,399,201</b>	<b>\$ 4,174,706</b>	<b>\$ 4,207,976</b>

<b>Object</b>	<b>Actual 2021-22</b>	<b>Projected 2022-23</b>	<b>Budget Adoption 2023-24</b>
<b>5000* Services</b>			
5100-5199 Subagreements for Services	\$ -	\$ -	\$ -
5200-5299 Travel / Conferences	47,142	24,800	27,300
5300-5399 Dues / Memberships	-	2,500	2,500
5400-5499 Insurance	-	-	-
5500-5599 Operations / Housekeeping	735	1,300	900
5600-5699 Rentals, Leases, Repairs	465	1,300	1,700
5700-5799 Direct Costs Transfers	-	-	-
5800-5899 Professional Consulting Svcs	81,594	140,947	123,316
5900-5999 Communications / Postage	15,028	21,000	21,000
<b>TOTAL</b>	<b>\$ 144,963</b>	<b>\$ 191,847</b>	<b>\$ 176,716</b>

**EDUCATIONAL SERVICES  
EXPENDITURES BY MAJOR OBJECT  
2023-24 Budget Adoption**

Object	Actual 2021-22	Projected 2022-23	Budget Adoption 2023-24
<b>Revenues:</b>			
8010-8099 LCFF	\$ -	\$ -	\$ -
8100-8299 Federal Revenues	1,726,658	2,584,494	2,402,913
8300-8599 State Revenues	2,044,703	4,454,313	5,292,964
8600-8799 Local Revenues	2,019,244	2,585,029	1,928,687
8800-8899 Other Sources	-	-	-
8980-8999 Contributions	-	-	-
<b>TOTAL</b>	<b>\$ 5,790,605</b>	<b>\$ 9,623,836</b>	<b>\$ 9,624,564</b>

**Expenses:**

1000-1999 Certificated Salaries	\$ 1,412,497	\$ 2,315,394	\$ 2,422,541
2000-2999 Classified Salaries	754,069	890,270	915,004
3000-3999 Employee Benefits	877,794	1,353,666	1,497,045
4000-4999 Books & Supplies	159,082	303,269	151,431
5000-5999* Services / Operating Exps	1,344,229	4,082,718	4,498,024
6000-6999 Capital Outlay	-	-	-
7200/7400 Other Outgo	-	-	-
7300-7399 Inter-Program Charges	272,984	438,523	512,806
7600-7629 Transfer out	-	-	-
<b>TOTAL</b>	<b>\$ 4,820,656</b>	<b>\$ 9,383,840</b>	<b>\$ 9,996,851</b>

	Actual 2021-22	Projected 2022-23	Budget Adoption 2023-24
<b>5000* Services</b>			
5100-5199 Subagreements for Services	\$ 635,885	\$ 2,491,075	\$ 3,121,392
5200-5299 Travel / Conferences	49,486	126,569	79,009
5300-5399 Dues / Memberships	1,179	3,350	3,550
5400-5499 Insurance	-	-	-
5500-5599 Operations / Housekeeping	-	-	-
5600-5699 Rentals, Leases, Repairs	2,690	20,475	4,625
5700-5799 Direct Costs Transfers	-	-	-
5800-5899 Professional Consulting Svcs	653,799	1,434,479	1,287,598
5900-5999 Communications / Postage	1,191	6,770	1,850
<b>TOTAL</b>	<b>\$ 1,344,229</b>	<b>\$ 4,082,718</b>	<b>\$ 4,498,024</b>

**STUDENT PROGRAMS  
EXPENDITURES BY MAJOR OBJECT  
2023-24 Budget Adoption**

Object	Actual 2021-22	Projected 2022-23	Budget Adoption 2023-24	
<b>Revenues:</b>				
8010-8099 LCFF	\$ 37,807	\$ 37,807	\$ -	
8100-8299 Federal Revenues	5,192,143	2,468,178	1,255,699	a)
8300-8599 State Revenues	2,145,421	1,030,803	512,420	a)
8600-8799 Local Revenues	8,054	7,988	4,988	
8800-8899 Other Sources	-	-	-	
8980-8999 Contributions	-	-	19,872	
<b>TOTAL</b>	<b>\$ 7,383,426</b>	<b>\$ 3,544,776</b>	<b>\$ 1,792,979</b>	

**Expenses:**

1000-1999 Certificated Salaries	\$ 841,015	\$ 473,711	\$ 240,903	
2000-2999 Classified Salaries	685,776	516,062	468,279	
3000-3999 Employee Benefits	569,598	499,438	439,005	
4000-4999 Books & Supplies	223,665	149,533	485,598	
5000-5999* Services / Operating Exps	4,093,144	2,263,271	1,453,263	b)
6000-6999 Capital Outlay	93,964	14,372	-	
7200/7400 Other Outgo	-	-	-	
7300-7399 Inter-Program Charges	593,591	101,093	192,087	
7600-7629 Transfer out	-	-	-	
<b>TOTAL</b>	<b>\$ 7,100,752</b>	<b>\$ 4,017,480</b>	<b>\$ 3,279,135</b>	

Object	Actual 2021-22	Projected 2022-23	Budget Adoption 2023-24	
<b>5000* Services</b>				
5100-5199 Subagreements for Services	\$ 4,226	\$ 100,000	\$ -	
5200-5299 Travel / Conferences	9,837	16,134	20,100	
5300-5399 Dues / Memberships	-	-	-	
5400-5499 Insurance	-	-	-	
5500-5599 Operations / Housekeeping	6,483	-	-	
5600-5699 Rentals, Leases, Repairs	14,381	-	-	
5700-5799 Direct Costs Transfers	-	-	-	
5800-5899 Professional Consulting Svcs	3,977,525	2,095,037	1,433,163	b)
5900-5999 Communications / Postage	80,692	52,100	-	
<b>TOTAL</b>	<b>\$ 4,093,144</b>	<b>\$ 2,263,271</b>	<b>\$ 1,453,263</b>	

a) Includes Elementary and Secondary School Emergency Relief (ESSER) III, Expanded Learning Opportunities (ELO) Grant, and program one-time federal and state fund revenues.

b) Includes ESSER III, ELO-G, and program one-time expenditures.

**TRANSPORTATION & ROUTINE REPAIR MAINTENANCE  
& OTHER GRANTS  
EXPENDITURES BY MAJOR OBJECT  
2023-24 Budget Adoption**

Object	Actual 2021-22	Projected 2022-23	Budget Adoption 2023-24
<b>Revenues:</b>			
8010-8099 LCFF	\$ 799,189	\$ 799,189	\$ 799,189
8100-8299 Federal Revenues	-	\$ -	\$ -
8300-8599 State Revenues	1,435,471	\$ 1,435,471	\$ 1,663,442
8600-8799 Local Revenues	3,688,515	\$ 2,436,462	\$ 2,164,115 a)
8800-8899 Other Sources	-	\$ -	\$ -
8980-8999 Contributions	1,557,630	\$ 1,500,000	\$ 840,332
<b>TOTAL</b>	<b>\$ 7,480,805</b>	<b>\$ 6,171,122</b>	<b>\$ 5,467,078</b>
<b>Expenses:</b>			
1000-1999 Certificated Salaries	\$ -	\$ 9,365	\$ 127,835
2000-2999 Classified Salaries	306,952	\$ 316,952	318,332
3000-3999 Employee Benefits	1,611,043	\$ 1,617,447	1,928,192
4000-4999 Books & Supplies	160,310	\$ 427,394	305,715
5000-5999* Services / Operating Exps	3,761,510	\$ 4,522,273	3,380,465
6000-6999 Capital Outlay	473,976	\$ 2,321,163	715,668
7200/7400 Other Outgo	345,495	\$ 339,895	334,074
7300-7399 Inter-Program Charges	326,758	\$ -	-
7600-7629 Transfer out	2,443	\$ 2,443	2,443
<b>TOTAL</b>	<b>\$ 6,988,487</b>	<b>\$ 9,556,932</b>	<b>\$ 7,112,724</b>
	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
	<b>2021-22</b>	<b>2022-23</b>	<b>Adoption</b>
	<b>2023-24</b>		
<b>5000* Services</b>			
5100-5199 Subagreements for Services	\$ 2,825,261	\$ 2,767,930	\$ 2,500,000
5200-5299 Travel / Conferences	107	\$ 75	2,050
5300-5399 Dues / Memberships	378	\$ -	600
5400-5499 Insurance	-	\$ -	-
5500-5599 Operations / Housekeeping	37	\$ 1,804	2,000
5600-5699 Rentals, Leases, Repairs	517,470	\$ 346,825	277,000
5700-5799 Direct Costs Transfers	-	\$ -	-
5800-5899 Professional Consulting Svcs	418,216	\$ 1,405,594	598,815
5900-5999 Communications / Postage	41	\$ 45	-
<b>TOTAL</b>	<b>\$ 3,761,510</b>	<b>\$ 4,522,273</b>	<b>\$ 3,380,465</b>

a) Includes one-time Technology local grant and accounting standards entries

**YOUTH SERVICES  
EXPENDITURES BY MAJOR OBJECT  
2023-24 Budget Adoption**

<b>Object</b>	<b>Actual 2021-22</b>	<b>Projected 2022-23</b>	<b>Budget Adoption 2023-24</b>
<b>Revenues:</b>			
8010-8099 LCFF	\$ -	\$ -	\$ -
8100-8299 Federal Revenues	1,579,750	3,359,084	3,154,354
8300-8599 State Revenues	541,622	757,541	1,148,438
8600-8799 Local Revenues	977,111	2,151,047	2,608,097
8800-8899 Other Sources	-	-	-
8980-8999 Contributions	12,331	18,490	71,848
<b>TOTAL</b>	<b>\$ 3,110,814</b>	<b>\$ 6,286,162</b>	<b>\$ 6,982,737</b>
<b>Expenses:</b>			
1000-1999 Certificated Salaries	\$ -	\$ -	\$ -
2000-2999 Classified Salaries	1,605,711	2,644,903	2,979,911 a)
3000-3999 Employee Benefits	855,340	1,452,956	1,772,677
4000-4999 Books & Supplies	64,784	89,140	66,065
5000-5999* Services / Operating Exps	441,026	1,754,953	1,857,010
6000-6999 Capital Outlay	-	100,000	-
7200/7400 Other Outgo	-	-	-
7300-7399 Inter-Program Charges	136,350	239,578	307,930
7600-7629 Transfer out	-	-	-
<b>TOTAL</b>	<b>\$ 3,103,211</b>	<b>\$ 6,281,530</b>	<b>\$ 6,983,593</b>
	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
	<b>2021-22</b>	<b>2022-23</b>	<b>Adoption</b>
	<b>2023-24</b>		
<b>5000* Services</b>			
5100-5199 Subagreements for Services	\$ 155,234	\$ 1,003,998	\$ 668,902
5200-5299 Travel / Conferences	32,205	71,018	84,222
5300-5399 Dues / Memberships	272	400	400
5400-5499 Insurance	-	-	-
5500-5599 Operations / Housekeeping	-	-	-
5600-5699 Rentals, Leases, Repairs	-	-	-
5700-5799 Direct Costs Transfers	-	-	-
5800-5899 Professional Consulting Svcs	251,622	676,995	1,100,356
5900-5999 Communications / Postage	1,693	2,542	3,130
<b>TOTAL</b>	<b>\$ 441,026</b>	<b>\$ 1,754,953</b>	<b>\$ 1,857,010</b>

a) Includes student wages

-

216,476

219,199

**GOLDEN GATE COMMUNITY CHARTER SCHOOL - FUND 09**  
**EXPENDITURES BY MAJOR OBJECT**  
**2023-24 Budget Adoption**

<b>Object</b>	<b>Actual 2021-22</b>	<b>Projected 2022-23</b>	<b>Budget Adoption 2023-24</b>
<b>Revenues:</b>			
8010-8099 LCFF	\$ 616,487	\$ 923,868	\$ 921,545
8100-8299 Federal Revenues	1,157,693	1,008,843	\$ 1,404,223
8300-8599 State Revenues	432,183	812,940	\$ 675,475
8600-8799 Local Revenues	322,205	600,906	\$ 661,165
8800-8899 Other Sources	-	-	\$ -
8980-8999 Contributions	1,627,530	1,544,981	\$ 1,893,735
<b>TOTAL</b>	<b>\$ 4,156,098</b>	<b>\$ 4,891,538</b>	<b>\$ 5,556,143</b>

<b>Expenses:</b>			
1000-1999 Certificated Salaries	\$ 1,269,868	\$ 1,656,674	\$ 1,817,763
2000-2999 Classified Salaries	631,341	873,129	918,488
3000-3999 Employee Benefits	1,113,835	1,447,239	1,612,533
4000-4999 Books & Supplies	113,180	182,111	109,742
5000-5999* Services / Operating Exps	484,647	536,015	740,909
6000-6999 Capital Outlay	-	-	-
7200/7400 Other Outgo	-	-	-
7300-7399 Inter-Program Charges	343,517	380,122	402,458
7600-7629 Transfer out	-	-	-
<b>TOTAL</b>	<b>\$ 3,956,388</b>	<b>\$ 5,075,290</b>	<b>\$ 5,601,893</b>

<b>Object</b>	<b>Actual 2021-22</b>	<b>Projected 2022-23</b>	<b>Budget Adoption 2023-24</b>
<b>5000* Services</b>			
5100-5199 Subagreements for Services	\$ -	\$ -	\$ -
5200-5299 Travel / Conferences	24,264	21,568	11,000
5300-5399 Dues / Memberships	282	2,000	2,000
5400-5499 Insurance	-	-	-
5500-5599 Operations / Housekeeping	44,220	53,000	53,000
5600-5699 Rentals, Leases, Repairs	36,846	40,800	40,800
5700-5799 Direct Costs Transfers	-	-	-
5800-5899 Professional Consulting Svcs	348,921	372,647	588,109
5900-5999 Communications / Postage	30,114	46,000	46,000
<b>TOTAL</b>	<b>\$ 484,647</b>	<b>\$ 536,015</b>	<b>\$ 740,909</b>

**ADULT EDUCATION BLOCK GRANT - FUND 11  
EXPENDITURES BY MAJOR OBJECT  
2023-24 Budget Adoption**

Object	Actual 2021-22	Projected 2022-23	Budget Adoption 2023-24
<b>Revenues:</b>			
8010-8099 LCFF	\$ -	\$ -	\$ -
8100-8299 Federal Revenues	-	-	-
8300-8599 State Revenues	982,193	1,046,627	1,131,717
8600-8799 Local Revenues	(3,146)	3,146	-
8800-8899 Other Sources	-	-	-
8980-8999 Contributions	-	-	-
<b>TOTAL</b>	<b>\$ 979,047</b>	<b>\$ 1,049,773</b>	<b>\$ 1,131,717</b>

**Expenses:**

1000-1999 Certificated Salaries	\$ 155,990	\$ 222,305	\$ 221,015
2000-2999 Classified Salaries	258,534	280,024	277,885
3000-3999 Employee Benefits	268,533	312,389	340,164
4000-4999 Books & Supplies	4,596	-	-
5000-5999* Services / Operating Exps	173,653	219,756	291,067
6000-6999 Capital Outlay	-	-	-
7200/7400 Other Outgo	69,302	119,249	33,163
7300-7399 Inter-Program Charges	31,642	38,021	38,269
7600-7629 Transfer out	-	-	-
<b>TOTAL</b>	<b>\$ 962,250</b>	<b>\$ 1,191,744</b>	<b>\$ 1,201,563</b>

Object	Actual 2021-22	Projected 2022-23	Budget Adoption 2023-24
<b>5000* Services</b>			
5100-5199 Subagreements for Services	\$ 97,611	\$ 115,750	\$ 126,025
5200-5299 Travel / Conferences	290	1,000	1,000
5300-5399 Dues / Memberships	-	-	-
5400-5499 Insurance	-	-	-
5500-5599 Operations / Housekeeping	-	-	-
5600-5699 Rentals, Leases, Repairs	-	-	-
5700-5799 Direct Costs Transfers	-	-	-
5800-5899 Professional Consulting Svcs	75,550	102,766	163,842
5900-5999 Communications / Postage	202	240	200
<b>TOTAL</b>	<b>\$ 173,653</b>	<b>\$ 219,756</b>	<b>\$ 291,067</b>

**CHILD DEVELOPMENT - FUND 12  
EXPENDITURES BY MAJOR OBJECT  
2023-24 Budget Adoption**

Object	Actual 2021-22	Projected 2022-23	Budget Adoption 2023-24
<b>Revenues:</b>			
8010-8099 LCFF	\$ -	\$ -	\$ -
8100-8299 Federal Revenues	689,766	731,009	731,009
8300-8599 State Revenues	997,398	1,122,686	1,040,817
8600-8799 Local Revenues	451,536	456,088	456,088
8800-8899 Other Sources	-	-	-
8980-8999 Contributions	-	-	-
<b>TOTAL</b>	<b>\$ 2,138,700</b>	<b>\$ 2,309,783</b>	<b>\$ 2,227,914</b>
<b>Expenses:</b>			
1000-1999 Certificated Salaries	\$ 153,724	\$ 134,504	\$ 142,511
2000-2999 Classified Salaries	337,608	408,961	447,276
3000-3999 Employee Benefits	250,915	296,156	333,446
4000-4999 Books & Supplies	3,487	13,039	12,958
5000-5999* Services / Operating Exps	1,248,298	1,327,005	1,109,300
6000-6999 Capital Outlay	-	-	-
7200/7400 Other Outgo	-	-	-
7300-7399 Inter-Program Charges	144,668	130,118	182,423
7600-7629 Transfer out	-	-	-
<b>TOTAL</b>	<b>\$ 2,138,700</b>	<b>\$ 2,309,783</b>	<b>\$ 2,227,914</b>
	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
	<b>2021-22</b>	<b>2022-23</b>	<b>Adoption</b>
	<b>2023-24</b>		
<b>5000* Services</b>			
5100-5199 Subagreements for Services	\$ 444,584	\$ 440,629	\$ 411,629
5200-5299 Travel / Conferences	2,530	7,500	7,500
5300-5399 Dues / Memberships	595	200	200
5400-5499 Insurance	-	-	-
5500-5599 Operations / Housekeeping	-	-	-
5600-5699 Rentals, Leases, Repairs	-	-	-
5700-5799 Direct Costs Transfers	-	-	-
5800-5899 Professional Consulting Svcs	799,286	875,560	686,871
5900-5999 Communications / Postage	1,303	3,116	3,100
<b>TOTAL</b>	<b>\$ 1,248,298</b>	<b>\$ 1,327,005</b>	<b>\$ 1,109,300</b>



# SACS FORMS

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

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

Public Hearing:	Adoption Date: June 14, 2023
Place: <u>Contra Costa COE</u>	Signed: _____
Date: <u>June 14, 2023</u>	Clerk/Secretary of the County Board
Time: _____	(Original signature required)

Contact person for additional information on the budget reports:

Name: Brenda Barbera  
 Title: Director, Internal Business Services - Interim  
 Telephone: (925) 942-3320  
 E-mail: bbarbera@cccocoe.k12.ca.us

To update our mailing database, please complete the following:

Superintendent's Name: Lynn Mackey  
 Chief Business Official's Name: Daniela Parasidis  
 CBO's Title: Deputy Superintendent  
 CBO's Telephone: 925-942-3310

**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"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?</li> </ul>	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"> <li>If yes, are they lifetime benefits?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>		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"> <li>Certificated? (Section S8A, Line 1)</li> </ul>	X	
		<ul style="list-style-type: none"> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>	X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>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?</li> </ul>		X
		<ul style="list-style-type: none"> <li>Adoption date of the LCAP or an update to the LCAP</li> </ul>	06/14/2023	
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:

Contra Costa County Schools Insurance Group

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 14, 2023

For additional information on this certification, please contact:

Name: Brenda Barbera  
Title: Director, Internal Business Services, Interim  
Telephone: (925) 942-3320  
E-mail: bbarbera@cccoe.k12.ca.us

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	44.99	44.99	44.99	52.04	52.04	52.04
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	<b>44.99</b>	<b>44.99</b>	<b>44.99</b>	<b>52.04</b>	<b>52.04</b>	<b>52.04</b>
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	144.71	144.71	144.71	144.00	144.00	144.00
c. Special Education-NPS/LC1						
d. Special Education Extended Year	12.68	12.68	12.68	13.00	13.00	13.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	<b>157.39</b>	<b>157.39</b>	<b>157.39</b>	<b>157.00</b>	<b>157.00</b>	<b>157.00</b>
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>202.38</b>	<b>202.38</b>	<b>202.38</b>	<b>209.04</b>	<b>209.04</b>	<b>209.04</b>
<b>4. Adults in Correctional Facilities</b>	<b>197.59</b>	<b>197.59</b>	<b>197.59</b>	<b>184.00</b>	<b>184.00</b>	<b>184.00</b>
<b>5. County Operations Grant ADA</b>	<b>156,342.07</b>	<b>156,342.07</b>	<b>156,342.07</b>	<b>156,343.95</b>	<b>156,343.95</b>	<b>156,343.95</b>
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	18.28	18.28	18.28	25.00	25.00	25.00
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	18.28	18.28	18.28	25.00	25.00	25.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	52.04	52.04	52.04	57.69	57.69	57.69
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	52.04	52.04	52.04	57.69	57.69	57.69
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	70.32	70.32	70.32	82.69	82.69	82.69
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	70.32	70.32	70.32	82.69	82.69	82.69

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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	34,414,271.00	1,144,986.00	35,559,257.00	35,096,129.00	1,144,986.00	36,241,115.00	1.9%
2) Federal Revenue		8100-8299	0.00	9,369,529.00	9,369,529.00	0.00	7,697,548.00	7,697,548.00	-17.8%
3) Other State Revenue		8300-8599	315,122.00	16,752,714.00	17,067,836.00	323,257.00	18,413,438.00	18,736,695.00	9.8%
4) Other Local Revenue		8600-8799	5,354,938.00	24,355,791.00	29,710,729.00	4,369,415.00	25,634,671.00	30,004,086.00	1.0%
5) TOTAL, REVENUES			40,084,331.00	51,623,020.00	91,707,351.00	39,788,801.00	52,890,643.00	92,679,444.00	1.1%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	3,988,077.00	13,523,058.00	17,511,135.00	4,001,164.00	13,829,025.00	17,830,189.00	1.8%
2) Classified Salaries		2000-2999	9,307,258.00	11,333,383.00	20,640,641.00	9,504,452.00	12,345,327.00	21,849,779.00	5.9%
3) Employee Benefits		3000-3999	7,487,218.00	14,301,802.00	21,789,020.00	7,652,266.00	16,787,785.00	24,440,051.00	12.2%
4) Books and Supplies		4000-4999	457,950.00	1,414,046.00	1,871,996.00	350,350.00	1,536,399.00	1,886,749.00	0.8%
5) Services and Other Operating Expenditures		5000-5999	7,846,454.00	17,879,703.00	25,726,157.00	6,943,185.00	18,110,603.00	25,053,788.00	-2.6%
6) Capital Outlay		6000-6999	150,875.00	2,435,798.00	2,586,673.00	348,000.00	715,668.00	1,063,668.00	-58.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	79,655.00	339,895.00	419,550.00	79,655.00	334,074.00	413,729.00	-1.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,208,567.00)	3,660,306.00	(548,261.00)	(4,901,654.00)	4,278,504.00	(623,150.00)	13.7%
9) TOTAL, EXPENDITURES			25,108,920.00	64,887,991.00	89,996,911.00	23,977,418.00	67,937,385.00	91,914,803.00	2.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			14,975,411.00	(13,264,971.00)	1,710,440.00	15,811,383.00	(15,046,742.00)	764,641.00	-55.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,242,538.00	2,443.00	3,244,981.00	3,591,292.00	2,443.00	3,593,735.00	10.7%
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	(11,022,616.00)	11,022,616.00	0.00	(10,074,585.00)	10,074,585.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,265,154.00)	11,020,173.00	(3,244,981.00)	(13,665,877.00)	10,072,142.00	(3,593,735.00)	10.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			710,257.00	(2,244,798.00)	(1,534,541.00)	2,145,506.00	(4,974,600.00)	(2,829,094.00)	84.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	14,732,548.31	22,120,674.97	36,853,223.28	15,442,805.31	19,875,876.97	35,318,682.28	-4.2%
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)			14,732,548.31	22,120,674.97	36,853,223.28	15,442,805.31	19,875,876.97	35,318,682.28	-4.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,732,548.31	22,120,674.97	36,853,223.28	15,442,805.31	19,875,876.97	35,318,682.28	-4.2%
2) Ending Balance, June 30 (E + F1e)			15,442,805.31	19,875,876.97	35,318,682.28	17,588,311.31	14,901,276.97	32,489,588.28	-8.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	19,875,876.97	19,875,876.97	0.00	14,901,276.97	14,901,276.97	-25.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,558,857.00	0.00	1,558,857.00	1,647,667.00	0.00	1,647,667.00	5.7%
d) Assigned									
Other Assignments		9780	8,474,133.31	0.00	8,474,133.31	10,415,756.31	0.00	10,415,756.31	22.9%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,399,815.00	0.00	5,399,815.00	5,514,888.00	0.00	5,514,888.00	2.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
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	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
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	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
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	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	15,462,073.00	0.00	15,462,073.00	17,422,871.00	0.00	17,422,871.00	12.7%
Education Protection Account State Aid - Current Year		8012	16,942.00	0.00	16,942.00	15,492.00	0.00	15,492.00	-8.6%
State Aid - Prior Years		8019	1,277,490.00	0.00	1,277,490.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	201,250.00	0.00	201,250.00	201,250.00	0.00	201,250.00	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	1,356.00	0.00	1,356.00	1,356.00	0.00	1,356.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	37,571,299.00	0.00	37,571,299.00	37,571,299.00	0.00	37,571,299.00	0.0%
Unsecured Roll Taxes		8042	1,126,295.00	0.00	1,126,295.00	1,126,295.00	0.00	1,126,295.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,039,735.00	0.00	1,039,735.00	1,039,735.00	0.00	1,039,735.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	983,761.00	0.00	983,761.00	983,761.00	0.00	983,761.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,811,027.00	0.00	1,811,027.00	1,811,027.00	0.00	1,811,027.00	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 Sups.		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			59,491,228.00	0.00	59,491,228.00	60,173,086.00	0.00	60,173,086.00	1.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,063,015.00)		(1,063,015.00)	(1,064,465.00)		(1,064,465.00)	0.1%
All Other LCFF Transfers - Current Year	All Other	8091	(16,942.00)	1,079,957.00	1,063,015.00	(15,492.00)	1,079,957.00	1,064,465.00	0.1%
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	(23,997,000.00)	65,029.00	(23,931,971.00)	(23,997,000.00)	65,029.00	(23,931,971.00)	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			34,414,271.00	1,144,986.00	35,559,257.00	35,096,129.00	1,144,986.00	36,241,115.00	1.9%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	22,454.00	22,454.00	0.00	22,454.00	22,454.00	0.0%
Special Education Discretionary Grants		8182	0.00	259,933.00	259,933.00	0.00	219,933.00	219,933.00	-15.4%
Child Nutrition Programs		8220	0.00	43,000.00	43,000.00	0.00	33,000.00	33,000.00	-23.3%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		424,987.00	424,987.00		396,476.00	396,476.00	-6.7%
Title II, Part A, Supporting Effective Instruction	4035	8290		8,751.00	8,751.00		8,653.00	8,653.00	-1.1%
Title III, Part A, Immigrant Student Program	4201	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)	
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		2,780,845.00	2,780,845.00		2,597,656.00	2,597,656.00	-6.6%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	5,829,559.00	5,829,559.00	0.00	4,419,376.00	4,419,376.00	-24.2%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	9,369,529.00	9,369,529.00	0.00	7,697,548.00	7,697,548.00	-17.8%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,137,075.00	1,137,075.00	0.00	1,137,075.00	1,137,075.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	15,000.00	15,000.00	0.00	5,000.00	5,000.00	-66.7%
Mandated Costs Reimbursements		8550	206,282.00	0.00	206,282.00	200,000.00	0.00	200,000.00	-3.0%
Lottery - Unrestricted and Instructional Materials		8560	61,297.00	29,611.00	90,908.00	69,257.00	27,295.00	96,552.00	6.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		1,879,603.00	1,879,603.00		1,636,184.00	1,636,184.00	-13.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		3,511,611.00	3,511,611.00		6,570,943.00	6,570,943.00	87.1%
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	47,543.00	10,179,814.00	10,227,357.00	54,000.00	9,036,941.00	9,090,941.00	-11.1%
<b>TOTAL, OTHER STATE REVENUE</b>			315,122.00	16,752,714.00	17,067,836.00	323,257.00	18,413,438.00	18,736,695.00	9.8%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	456,234.00	456,234.00	0.00	0.00	0.00	-100.0%
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	19,685.00	0.00	19,685.00	20,000.00	0.00	20,000.00	1.6%
Interest		8660	732,629.00	0.00	732,629.00	725,000.00	0.00	725,000.00	-1.0%
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	2,340,385.00	13,653,838.00	15,994,223.00	2,311,015.00	15,770,392.00	18,081,407.00	13.0%
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	922,229.00	922,229.00	0.00	835,100.00	835,100.00	-9.4%

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 Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,262,239.00	6,240,490.00	8,502,729.00	1,313,400.00	5,952,086.00	7,265,486.00	-14.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	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		3,083,000.00	3,083,000.00		3,077,093.00	3,077,093.00	-0.2%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>5,354,938.00</b>	<b>24,355,791.00</b>	<b>29,710,729.00</b>	<b>4,369,415.00</b>	<b>25,634,671.00</b>	<b>30,004,086.00</b>	<b>1.0%</b>
<b>TOTAL, REVENUES</b>			<b>40,084,331.00</b>	<b>51,623,020.00</b>	<b>91,707,351.00</b>	<b>39,788,801.00</b>	<b>52,890,643.00</b>	<b>92,679,444.00</b>	<b>1.1%</b>
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	1,258,933.00	7,192,930.00	8,451,863.00	1,229,204.00	7,361,820.00	8,591,024.00	1.6%
Certificated Pupil Support Salaries		1200	164,931.00	2,667,221.00	2,832,152.00	158,706.00	2,521,307.00	2,680,013.00	-5.4%
Certificated Supervisors' and Administrators' Salaries		1300	2,450,194.00	3,269,857.00	5,720,051.00	2,569,254.00	3,573,648.00	6,142,902.00	7.4%
Other Certificated Salaries		1900	114,019.00	393,050.00	507,069.00	44,000.00	372,250.00	416,250.00	-17.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,988,077.00</b>	<b>13,523,058.00</b>	<b>17,511,135.00</b>	<b>4,001,164.00</b>	<b>13,829,025.00</b>	<b>17,830,189.00</b>	<b>1.8%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	0.00	5,191,676.00	5,191,676.00	0.00	5,501,252.00	5,501,252.00	6.0%
Classified Support Salaries		2200	309,975.00	2,687,840.00	2,997,815.00	334,968.00	2,989,689.00	3,324,657.00	10.9%
Classified Supervisors' and Administrators' Salaries		2300	3,326,123.00	955,278.00	4,281,401.00	3,521,858.00	1,076,089.00	4,597,947.00	7.4%
Clerical, Technical and Office Salaries		2400	5,390,961.00	1,785,781.00	7,176,742.00	5,641,126.00	1,857,630.00	7,498,756.00	4.5%
Other Classified Salaries		2900	280,199.00	712,808.00	993,007.00	6,500.00	920,667.00	927,167.00	-6.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>9,307,258.00</b>	<b>11,333,383.00</b>	<b>20,640,641.00</b>	<b>9,504,452.00</b>	<b>12,345,327.00</b>	<b>21,849,779.00</b>	<b>5.9%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	785,157.00	3,835,929.00	4,621,086.00	783,524.00	4,108,811.00	4,892,335.00	5.9%
PERS		3201-3202	2,201,238.00	2,803,207.00	5,004,445.00	2,469,258.00	3,248,779.00	5,718,037.00	14.3%
OASDI/Medicare/Alternative		3301-3302	724,578.00	1,068,408.00	1,792,986.00	751,066.00	1,143,966.00	1,895,032.00	5.7%
Health and Welfare Benefits		3401-3402	2,430,668.00	5,035,388.00	7,466,056.00	2,826,164.00	6,792,700.00	9,618,864.00	28.8%
Unemployment Insurance		3501-3502	112,962.00	128,924.00	241,886.00	60,629.00	17,762.00	78,391.00	-67.6%
Workers' Compensation		3601-3602	292,035.00	559,803.00	851,838.00	289,488.00	562,862.00	852,350.00	0.1%
OPEB, Allocated		3701-3702	833,105.00	734,085.00	1,567,190.00	403,952.00	775,444.00	1,179,396.00	-24.7%
OPEB, Active Employees		3751-3752	55,532.00	41,841.00	97,373.00	20,394.00	44,691.00	65,085.00	-33.2%
Other Employee Benefits		3901-3902	51,943.00	94,217.00	146,160.00	47,791.00	92,770.00	140,561.00	-3.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>7,487,218.00</b>	<b>14,301,802.00</b>	<b>21,789,020.00</b>	<b>7,652,266.00</b>	<b>16,787,785.00</b>	<b>24,440,051.00</b>	<b>12.2%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	105,678.00	4,000.00	109,678.00	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	31,301.00	48,395.00	79,696.00	32,000.00	42,600.00	74,600.00	-6.4%
Materials and Supplies		4300	234,591.00	830,306.00	1,064,897.00	208,150.00	1,197,111.00	1,405,261.00	32.0%
Noncapitalized Equipment		4400	86,380.00	464,367.00	550,747.00	110,200.00	249,710.00	359,910.00	-34.7%
Food		4700	0.00	66,978.00	66,978.00	0.00	46,978.00	46,978.00	-29.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>457,950.00</b>	<b>1,414,046.00</b>	<b>1,871,996.00</b>	<b>350,350.00</b>	<b>1,536,399.00</b>	<b>1,886,749.00</b>	<b>0.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	3,758,196.00	9,704,078.00	13,462,274.00	3,250,000.00	11,126,084.00	14,376,084.00	6.8%
Travel and Conferences		5200	164,196.00	322,545.00	486,741.00	221,800.00	331,957.00	553,757.00	13.8%
Dues and Memberships		5300	25,430.00	8,416.00	33,846.00	31,480.00	9,216.00	40,696.00	20.2%
Insurance		5400 - 5450	239,000.00	0.00	239,000.00	200,000.00	0.00	200,000.00	-16.3%
Operations and Housekeeping Services		5500	98,100.00	233,478.00	331,578.00	97,900.00	258,011.00	355,911.00	7.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	123,900.00	403,622.00	527,522.00	107,750.00	346,137.00	453,887.00	-14.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,317,350.00	6,964,711.00	10,282,061.00	2,830,525.00	5,875,172.00	8,705,697.00	-15.3%
Communications		5900	120,282.00	242,853.00	363,135.00	203,730.00	164,026.00	367,756.00	1.3%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,846,454.00	17,879,703.00	25,726,157.00	6,943,185.00	18,110,603.00	25,053,788.00	-2.6%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	796,160.00	796,160.00	0.00	350,668.00	350,668.00	-56.0%
Buildings and Improvements of Buildings		6200	0.00	1,172,893.00	1,172,893.00	0.00	205,000.00	205,000.00	-82.5%
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	150,875.00	466,745.00	617,620.00	348,000.00	160,000.00	508,000.00	-17.7%
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			150,875.00	2,435,798.00	2,586,673.00	348,000.00	715,668.00	1,063,668.00	-58.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	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	7221-7223	74,655.00	0.00	74,655.00	74,655.00	0.00	74,655.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	65,813.00	65,813.00	0.00	49,180.00	49,180.00	-25.3%
Other Debt Service - Principal		7439	5,000.00	274,082.00	279,082.00	5,000.00	284,894.00	289,894.00	3.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			79,655.00	339,895.00	419,550.00	79,655.00	334,074.00	413,729.00	-1.4%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(3,660,306.00)	3,660,306.00	0.00	(4,278,504.00)	4,278,504.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(548,261.00)	0.00	(548,261.00)	(623,150.00)	0.00	(623,150.00)	13.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,208,567.00)	3,660,306.00	(548,261.00)	(4,901,654.00)	4,278,504.00	(623,150.00)	13.7%
TOTAL, EXPENDITURES			25,108,920.00	64,887,991.00	89,996,911.00	23,977,418.00	67,937,385.00	91,914,803.00	2.1%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,700,000.00	0.00	1,700,000.00	1,700,000.00	0.00	1,700,000.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,542,538.00	2,443.00	1,544,981.00	1,891,292.00	2,443.00	1,893,735.00	22.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,242,538.00	2,443.00	3,244,981.00	3,591,292.00	2,443.00	3,593,735.00	10.7%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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									

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)	
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(11,921,972.00)	11,921,972.00	0.00	(11,068,240.00)	11,068,240.00	0.00	0.0%
Contributions from Restricted Revenues		8990	899,356.00	(899,356.00)	0.00	993,655.00	(993,655.00)	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(11,022,616.00)	11,022,616.00	0.00	(10,074,585.00)	10,074,585.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)</b>			(14,265,154.00)	11,020,173.00	(3,244,981.00)	(13,665,877.00)	10,072,142.00	(3,593,735.00)	10.7%

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>A. REVENUES</b>									
1) LCFF Sources		8010-8099	34,414,271.00	1,144,986.00	35,559,257.00	35,096,129.00	1,144,986.00	36,241,115.00	1.9%
2) Federal Revenue		8100-8299	0.00	9,369,529.00	9,369,529.00	0.00	7,697,548.00	7,697,548.00	-17.8%
3) Other State Revenue		8300-8599	315,122.00	16,752,714.00	17,067,836.00	323,257.00	18,413,438.00	18,736,695.00	9.8%
4) Other Local Revenue		8600-8799	5,354,938.00	24,355,791.00	29,710,729.00	4,369,415.00	25,634,671.00	30,004,086.00	1.0%
5) TOTAL, REVENUES			40,084,331.00	51,623,020.00	91,707,351.00	39,788,801.00	52,890,643.00	92,679,444.00	1.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		3,403,949.00	29,842,935.00	33,246,884.00	3,049,570.00	32,545,872.00	35,595,442.00	7.1%
2) Instruction - Related Services	2000-2999		3,777,692.00	13,914,098.00	17,691,790.00	4,106,879.00	15,174,509.00	19,281,388.00	9.0%
3) Pupil Services	3000-3999		3,314,970.00	10,366,120.00	13,681,090.00	2,940,631.00	10,475,540.00	13,416,171.00	-1.9%
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		661,544.00	0.00	661,544.00	658,336.00	0.00	658,336.00	-0.5%
7) General Administration	7000-7999		12,346,645.00	5,208,663.00	17,555,308.00	11,568,510.00	5,935,576.00	17,504,086.00	-0.3%
8) Plant Services	8000-8999		1,524,465.00	5,216,280.00	6,740,745.00	1,573,837.00	3,471,814.00	5,045,651.00	-25.1%
9) Other Outgo	9000-9999	Except 7600-7699	79,655.00	339,895.00	419,550.00	79,655.00	334,074.00	413,729.00	-1.4%
10) TOTAL, EXPENDITURES			25,108,920.00	64,887,991.00	89,996,911.00	23,977,418.00	67,937,385.00	91,914,803.00	2.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			14,975,411.00	(13,264,971.00)	1,710,440.00	15,811,383.00	(15,046,742.00)	764,641.00	-55.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,242,538.00	2,443.00	3,244,981.00	3,591,292.00	2,443.00	3,593,735.00	10.7%
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	(11,022,616.00)	11,022,616.00	0.00	(10,074,585.00)	10,074,585.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,265,154.00)	11,020,173.00	(3,244,981.00)	(13,665,877.00)	10,072,142.00	(3,593,735.00)	10.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			710,257.00	(2,244,798.00)	(1,534,541.00)	2,145,506.00	(4,974,600.00)	(2,829,094.00)	84.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	14,732,548.31	22,120,674.97	36,853,223.28	15,442,805.31	19,875,876.97	35,318,682.28	-4.2%
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)			14,732,548.31	22,120,674.97	36,853,223.28	15,442,805.31	19,875,876.97	35,318,682.28	-4.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,732,548.31	22,120,674.97	36,853,223.28	15,442,805.31	19,875,876.97	35,318,682.28	-4.2%
2) Ending Balance, June 30 (E + F1e)			15,442,805.31	19,875,876.97	35,318,682.28	17,588,311.31	14,901,276.97	32,489,588.28	-8.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	19,875,876.97	19,875,876.97	0.00	14,901,276.97	14,901,276.97	-25.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,558,857.00	0.00	1,558,857.00	1,647,667.00	0.00	1,647,667.00	5.7%
d) Assigned									
Other Assignments (by Resource/Object)		9780	8,474,133.31	0.00	8,474,133.31	10,415,756.31	0.00	10,415,756.31	22.9%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,399,815.00	0.00	5,399,815.00	5,514,888.00	0.00	5,514,888.00	2.1%
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
6015	Adults in Correctional Facilities	463,473.47	331,640.47
6057	Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - County wide Planning and Capacity Building Grant	556,669.96	356,930.96
6211	Literacy Coaches and Reading Specialists Grant Program	450,000.00	0.00
6266	Educator Effectiveness, FY 2021-22	305,768.19	.19
6300	Lottery: Instructional Materials	64,802.54	7,581.54
6371	CalWORKs for ROCP or Adult Education	59,351.00	54,351.00
6500	Special Education	4,193,624.97	4,179,081.97
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	170,122.00	85,061.00
7085	Learning Communities for School Success Program	.46	.46
7311	Classified School Employee Professional Development Block Grant	41,399.79	41,399.79
7412	A-G Access/Success Grant	75,000.00	0.00
7413	A-G Learning Loss Mitigation Grant	75,000.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	.40	.40
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	133,929.03	.03
7435	Learning Recovery Emergency Block Grant	352,176.00	0.00
7810	Other Restricted State	243,458.37	201,492.37
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	652,439.44	.44
9010	Other Restricted Local	12,038,661.35	9,643,736.35
Total, Restricted Balance		19,875,876.97	14,901,276.97

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	923,868.00	921,545.00	-0.3%
2) Federal Revenue		8100-8299	1,008,843.00	1,404,223.00	39.2%
3) Other State Revenue		8300-8599	812,940.00	675,475.00	-16.9%
4) Other Local Revenue		8600-8799	600,906.00	661,165.00	10.0%
5) TOTAL, REVENUES			3,346,557.00	3,662,408.00	9.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,656,674.00	1,817,763.00	9.7%
2) Classified Salaries		2000-2999	873,128.00	918,488.00	5.2%
3) Employee Benefits		3000-3999	1,447,240.00	1,612,533.00	11.4%
4) Books and Supplies		4000-4999	182,111.00	109,742.00	-39.7%
5) Services and Other Operating Expenditures		5000-5999	536,015.00	740,909.00	38.2%
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	380,122.00	402,458.00	5.9%
9) TOTAL, EXPENDITURES			5,075,290.00	5,601,893.00	10.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,728,733.00)	(1,939,485.00)	12.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,544,981.00	1,893,735.00	22.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,544,981.00	1,893,735.00	22.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(183,752.00)	(45,750.00)	-75.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	731,169.05	547,417.05	-25.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			731,169.05	547,417.05	-25.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			731,169.05	547,417.05	-25.1%
2) Ending Balance, June 30 (E + F1e)			547,417.05	501,667.05	-8.4%
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					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	500,000.00	500,000.00	0.0%
c) Committed					
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	(.04)	(.04)	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		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					
3) Accounts Receivable					
4) Due from Grantor Government					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	704,420.00	682,765.00	-3.1%
Education Protection Account State Aid - Current Year		8012	11,874.00	11,314.00	-4.7%
State Aid - Prior Years		8019	31,882.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	175,692.00	227,466.00	29.5%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			923,868.00	921,545.00	-0.3%
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	977,749.00	908,952.00	-7.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	495,271.00	New
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	31,094.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			1,008,843.00	1,404,223.00	39.2%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
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%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,384.00	4,134.00	-5.7%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Lottery - Unrestricted and Instructional Materials		8560	19,054.00	18,568.00	-2.6%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	25,925.00	197,132.00	660.4%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	763,577.00	455,641.00	-40.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>812,940.00</b>	<b>675,475.00</b>	<b>-16.9%</b>
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	134,143.00	180,168.00	34.3%
Tuition		8710	466,763.00	480,997.00	3.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>600,906.00</b>	<b>661,165.00</b>	<b>10.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,346,557.00</b>	<b>3,662,408.00</b>	<b>9.4%</b>
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,233,074.00	1,332,268.00	8.0%
Certificated Pupil Support Salaries		1200	109,014.00	129,680.00	19.0%
Certificated Supervisors' and Administrators' Salaries		1300	314,586.00	355,815.00	13.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,656,674.00</b>	<b>1,817,763.00</b>	<b>9.7%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	288,486.00	315,529.00	9.4%
Classified Support Salaries		2200	410,760.00	412,721.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	15,195.00	14,573.00	-4.1%
Clerical, Technical and Office Salaries		2400	158,687.00	175,665.00	10.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>873,128.00</b>	<b>918,488.00</b>	<b>5.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	405,627.00	431,309.00	6.3%
PERS		3201-3202	271,903.00	304,123.00	11.8%
OASDI/Medicare/Alternative		3301-3302	103,646.00	102,356.00	-1.2%
Health and Welfare Benefits		3401-3402	500,007.00	610,558.00	22.1%
Unemployment Insurance		3501-3502	12,627.00	1,546.00	-87.8%
Workers' Compensation		3601-3602	57,085.00	58,753.00	2.9%
OPEB, Allocated		3701-3702	75,834.00	81,941.00	8.1%
OPEB, Active Employees		3751-3752	4,852.00	5,226.00	7.7%
Other Employee Benefits		3901-3902	15,659.00	16,721.00	6.8%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			1,447,240.00	1,612,533.00	11.4%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	179,811.00	108,742.00	-39.5%
Noncapitalized Equipment		4400	2,300.00	1,000.00	-56.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			182,111.00	109,742.00	-39.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	21,568.00	11,000.00	-49.0%
Dues and Memberships		5300	2,000.00	2,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	53,000.00	53,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,800.00	40,800.00	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	372,647.00	588,109.00	57.8%
Communications		5900	46,000.00	46,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			536,015.00	740,909.00	38.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	380,122.00	402,458.00	5.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			380,122.00	402,458.00	5.9%
TOTAL, EXPENDITURES			5,075,290.00	5,601,893.00	10.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,544,981.00	1,893,735.00	22.6%
(a) TOTAL, INTERFUND TRANSFERS IN			1,544,981.00	1,893,735.00	22.6%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,544,981.00	1,893,735.00	22.6%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	923,868.00	921,545.00	-0.3%
2) Federal Revenue		8100-8299	1,008,843.00	1,404,223.00	39.2%
3) Other State Revenue		8300-8599	812,940.00	675,475.00	-16.9%
4) Other Local Revenue		8600-8799	600,906.00	661,165.00	10.0%
5) TOTAL, REVENUES			3,346,557.00	3,662,408.00	9.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,945,883.00	3,339,200.00	13.4%
2) Instruction - Related Services	2000-2999		801,394.00	878,384.00	9.6%
3) Pupil Services	3000-3999		677,858.00	697,205.00	2.9%
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		380,122.00	402,458.00	5.9%
8) Plant Services	8000-8999		270,033.00	284,646.00	5.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,075,290.00	5,601,893.00	10.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,728,733.00)	(1,939,485.00)	12.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,544,981.00	1,893,735.00	22.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,544,981.00	1,893,735.00	22.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(183,752.00)	(45,750.00)	-75.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	731,169.05	547,417.05	-25.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			731,169.05	547,417.05	-25.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			731,169.05	547,417.05	-25.1%
2) Ending Balance, June 30 (E + F1e)			547,417.05	501,667.05	-8.4%
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	47,417.09	1,667.09	-96.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	500,000.00	500,000.00	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	(.04)	(.04)	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6300	Lottery: Instructional Materials	.46	.46
7413	A-G Learning Loss Mitigation Grant	45,750.00	0.00
9010	Other Restricted Local	1,666.63	1,666.63
Total, Restricted Balance		47,417.09	1,667.09

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,046,627.00	1,131,717.00	8.1%
4) Other Local Revenue		8600-8799	3,146.00	0.00	-100.0%
5) TOTAL, REVENUES			1,049,773.00	1,131,717.00	7.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	222,305.00	221,015.00	-0.6%
2) Classified Salaries		2000-2999	280,024.00	277,885.00	-0.8%
3) Employee Benefits		3000-3999	312,389.00	340,164.00	8.9%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	219,756.00	291,067.00	32.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	119,249.00	33,163.00	-72.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	38,021.00	38,269.00	0.7%
9) TOTAL, EXPENDITURES			1,191,744.00	1,201,563.00	0.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(141,971.00)	(69,846.00)	-50.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(141,971.00)	(69,846.00)	-50.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	213,656.52	71,685.52	-66.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			213,656.52	71,685.52	-66.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			213,656.52	71,685.52	-66.4%
2) Ending Balance, June 30 (E + F1e)					
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	71,685.52	1,839.52	-97.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	119,249.00	33,163.00	-72.2%
Adult Education Program	6391	8590	927,378.00	1,098,554.00	18.5%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,046,627.00	1,131,717.00	8.1%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,146.00	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,146.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			1,049,773.00	1,131,717.00	7.8%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	222,305.00	221,015.00	-0.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			222,305.00	221,015.00	-0.6%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	32,496.00	30,478.00	-6.2%
Classified Support Salaries		2200	98,658.00	90,600.00	-8.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	73,751.00	82,016.00	11.2%
Other Classified Salaries		2900	75,119.00	74,791.00	-0.4%
TOTAL, CLASSIFIED SALARIES			280,024.00	277,885.00	-0.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	42,460.00	42,214.00	-0.6%
PERS		3201-3202	71,041.00	74,139.00	4.4%
OASDI/Medicare/Alternative		3301-3302	24,793.00	24,760.00	-0.1%
Health and Welfare Benefits		3401-3402	143,796.00	171,715.00	19.4%
Unemployment Insurance		3501-3502	2,512.00	250.00	-90.0%
Workers' Compensation		3601-3602	11,346.00	10,718.00	-5.5%
OPEB, Allocated		3701-3702	15,039.00	14,966.00	-0.5%
OPEB, Active Employees		3751-3752	900.00	900.00	0.0%
Other Employee Benefits		3901-3902	502.00	502.00	0.0%
TOTAL, EMPLOYEE BENEFITS			312,389.00	340,164.00	8.9%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	115,750.00	126,025.00	8.9%
Travel and Conferences		5200	1,000.00	1,000.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	102,766.00	163,842.00	59.4%
Communications		5900	240.00	200.00	-16.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			219,756.00	291,067.00	32.5%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	119,249.00	33,163.00	-72.2%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest					
Other Debt Service - Principal		7438	0.00	0.00	0.0%
		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			119,249.00	33,163.00	-72.2%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	38,021.00	38,269.00	0.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			38,021.00	38,269.00	0.7%
TOTAL, EXPENDITURES			1,191,744.00	1,201,563.00	0.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,046,627.00	1,131,717.00	8.1%
4) Other Local Revenue		8600-8799	3,146.00	0.00	-100.0%
5) TOTAL, REVENUES			1,049,773.00	1,131,717.00	7.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		415,751.00	398,506.00	-4.1%
2) Instruction - Related Services	2000-2999		335,198.00	455,725.00	36.0%
3) Pupil Services	3000-3999		283,525.00	275,900.00	-2.7%
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		38,021.00	38,269.00	0.7%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	119,249.00	33,163.00	-72.2%
10) TOTAL, EXPENDITURES			1,191,744.00	1,201,563.00	0.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(141,971.00)	(69,846.00)	-50.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(141,971.00)	(69,846.00)	-50.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	213,656.52	71,685.52	-66.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			213,656.52	71,685.52	-66.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			213,656.52	71,685.52	-66.4%
2) Ending Balance, June 30 (E + F1e)			71,685.52	1,839.52	-97.4%
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	71,685.52	1,839.52	-97.4%
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
6391	Adult Education Program	71,685.52	1,839.52
Total, Restricted Balance		71,685.52	1,839.52

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	731,009.00	731,009.00	0.0%
3) Other State Revenue		8300-8599	1,122,686.00	1,040,817.00	-7.3%
4) Other Local Revenue		8600-8799	456,088.00	456,088.00	0.0%
5) TOTAL, REVENUES			2,309,783.00	2,227,914.00	-3.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	134,504.00	142,511.00	6.0%
2) Classified Salaries		2000-2999	408,961.00	447,276.00	9.4%
3) Employee Benefits		3000-3999	296,156.00	333,446.00	12.6%
4) Books and Supplies		4000-4999	13,039.00	12,958.00	-0.6%
5) Services and Other Operating Expenditures		5000-5999	1,327,005.00	1,109,300.00	-16.4%
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	130,118.00	182,423.00	40.2%
9) TOTAL, EXPENDITURES			2,309,783.00	2,227,914.00	-3.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	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	731,009.00	731,009.00	0.0%
TOTAL, FEDERAL REVENUE			731,009.00	731,009.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,122,686.00	1,040,817.00	-7.3%
TOTAL, OTHER STATE REVENUE			1,122,686.00	1,040,817.00	-7.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	456,088.00	456,088.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			456,088.00	456,088.00	0.0%
TOTAL, REVENUES			2,309,783.00	2,227,914.00	-3.5%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	121,854.00	142,511.00	17.0%
Other Certificated Salaries		1900	12,650.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			134,504.00	142,511.00	6.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	43,094.00	61,021.00	41.6%
Classified Supervisors' and Administrators' Salaries		2300	121,868.00	107,993.00	-11.4%
Clerical, Technical and Office Salaries		2400	243,999.00	278,262.00	14.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>408,961.00</b>	<b>447,276.00</b>	<b>9.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	24,543.00	27,123.00	10.5%
PERS		3201-3202	105,275.00	118,888.00	12.9%
OASDI/Medicare/Alternative		3301-3302	32,788.00	36,293.00	10.7%
Health and Welfare Benefits		3401-3402	98,098.00	115,733.00	18.0%
Unemployment Insurance		3501-3502	2,730.00	1,096.00	-59.9%
Workers' Compensation		3601-3602	12,283.00	12,682.00	3.2%
OPEB, Allocated		3701-3702	16,314.00	17,705.00	8.5%
OPEB, Active Employees		3751-3752	982.00	1,022.00	4.1%
Other Employee Benefits		3901-3902	3,143.00	2,904.00	-7.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>296,156.00</b>	<b>333,446.00</b>	<b>12.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	500.00	500.00	0.0%
Materials and Supplies		4300	12,539.00	12,458.00	-0.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>13,039.00</b>	<b>12,958.00</b>	<b>-0.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	440,629.00	411,629.00	-6.6%
Travel and Conferences		5200	7,500.00	7,500.00	0.0%
Dues and Memberships		5300	200.00	200.00	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	875,560.00	686,871.00	-21.6%
Communications		5900	3,116.00	3,100.00	-0.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,327,005.00</b>	<b>1,109,300.00</b>	<b>-16.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	130,118.00	182,423.00	40.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>130,118.00</b>	<b>182,423.00</b>	<b>40.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,309,783.00</b>	<b>2,227,914.00</b>	<b>-3.5%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	731,009.00	731,009.00	0.0%
3) Other State Revenue		8300-8599	1,122,686.00	1,040,817.00	-7.3%
4) Other Local Revenue		8600-8799	456,088.00	456,088.00	0.0%
5) TOTAL, REVENUES			2,309,783.00	2,227,914.00	-3.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		1,879,597.00	1,762,353.00	-6.2%
3) Pupil Services	3000-3999		300,068.00	283,138.00	-5.6%
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		130,118.00	182,423.00	40.2%
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			2,309,783.00	2,227,914.00	-3.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	94,875.00	160,000.00	68.6%
5) TOTAL, REVENUES			94,875.00	160,000.00	68.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			94,875.00	160,000.00	68.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,205,252.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,205,252.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,300,127.00	160,000.00	-98.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	8,300,127.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	8,300,127.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	8,300,127.00	New
2) Ending Balance, June 30 (E + F1e)			8,300,127.00	8,460,127.00	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	8,300,127.00	8,460,127.00	1.9%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	94,875.00	160,000.00	68.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			94,875.00	160,000.00	68.6%
TOTAL, REVENUES			94,875.00	160,000.00	68.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	8,205,252.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			8,205,252.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			8,205,252.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	94,875.00	160,000.00	68.6%
5) TOTAL, REVENUES			94,875.00	160,000.00	68.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			94,875.00	160,000.00	68.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,205,252.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,205,252.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,300,127.00	160,000.00	-98.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	8,300,127.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	8,300,127.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	8,300,127.00	New
2) Ending Balance, June 30 (E + F1e)			8,300,127.00	8,460,127.00	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	8,300,127.00	8,460,127.00	1.9%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	233,259.00	240,000.00	2.9%
5) TOTAL, REVENUES			233,259.00	240,000.00	2.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			233,259.00	240,000.00	2.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,700,000.00	1,700,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,700,000.00	1,700,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,933,259.00	1,940,000.00	0.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,277,044.24	11,210,303.24	20.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,277,044.24	11,210,303.24	20.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,277,044.24	11,210,303.24	20.8%
2) Ending Balance, June 30 (E + F1e)			11,210,303.24	13,150,303.24	17.3%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	11,210,303.24	13,150,303.24	17.3%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	140,798.00	240,000.00	70.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	92,461.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			233,259.00	240,000.00	2.9%
TOTAL, REVENUES			233,259.00	240,000.00	2.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	1,700,000.00	1,700,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,700,000.00	1,700,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			1,700,000.00	1,700,000.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	233,259.00	240,000.00	2.9%
5) TOTAL, REVENUES			233,259.00	240,000.00	2.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			233,259.00	240,000.00	2.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,700,000.00	1,700,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,700,000.00	1,700,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,933,259.00	1,940,000.00	0.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,277,044.24	11,210,303.24	20.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,277,044.24	11,210,303.24	20.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,277,044.24	11,210,303.24	20.8%
2) Ending Balance, June 30 (E + F1e)			11,210,303.24	13,150,303.24	17.3%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	11,210,303.24	13,150,303.24	17.3%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	385,663.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1.00	0.00	-100.0%
5) TOTAL, REVENUES			385,664.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,000.00	10,000.00	0.0%
6) Capital Outlay		6000-6999	172,881.00	172,881.00	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			182,881.00	182,881.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			202,783.00	(182,881.00)	-190.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			202,783.00	(182,881.00)	-190.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	202,783.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	202,783.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	202,783.00	New
2) Ending Balance, June 30 (E + F1e)			202,783.00	19,902.00	-90.2%
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	202,783.00	19,902.00	-90.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		
3) Accounts Receivable					
		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	385,663.00	0.00	-100.0%
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			385,663.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1.00	0.00	-100.0%
TOTAL, REVENUES			385,664.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	10,000.00	10,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	10,000.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	172,881.00	172,881.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			172,881.00	172,881.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	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			182,881.00	182,881.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	385,663.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1.00	0.00	-100.0%
5) TOTAL, REVENUES			385,664.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		182,881.00	182,881.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			182,881.00	182,881.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			202,783.00	(182,881.00)	-190.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			202,783.00	(182,881.00)	-190.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	202,783.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	202,783.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	202,783.00	New
2) Ending Balance, June 30 (E + F1e)			202,783.00	19,902.00	-90.2%
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	202,783.00	19,902.00	-90.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
7710	State School Facilities Projects	202,783.00	19,902.00
Total, Restricted Balance		202,783.00	19,902.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,201.00	0.00	-100.0%
5) TOTAL, REVENUES			30,201.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			30,201.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	8,205,252.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,205,252.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,175,051.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,205,252.17	30,201.17	-99.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,205,252.17	30,201.17	-99.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,205,252.17	30,201.17	-99.6%
2) Ending Balance, June 30 (E + F1e)			30,201.17	30,201.17	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	30,201.17	30,201.17	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	30,201.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,201.00	0.00	-100.0%
TOTAL, REVENUES			30,201.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	8,205,252.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,205,252.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(8,205,252.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,201.00	0.00	-100.0%
5) TOTAL, REVENUES			30,201.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			30,201.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	8,205,252.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,205,252.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(8,175,051.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,205,252.17	30,201.17	-99.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,205,252.17	30,201.17	-99.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,205,252.17	30,201.17	-99.6%
2) Ending Balance, June 30 (E + F1e)			30,201.17	30,201.17	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	30,201.17	30,201.17	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	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)		156,343.95	0.00%	156,343.95	0.00%	156,343.95
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	35,096,129.00	0.79%	35,372,089.00	0.11%	35,412,623.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	323,257.00	18.98%	384,596.00	4.03%	400,102.00
4. Other Local Revenues	8600-8799	4,369,415.00	0.65%	4,397,695.00	0.65%	4,426,278.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(10,074,585.00)	1.90%	(10,266,341.00)	9.94%	(11,287,177.00)
6. Total (Sum lines A1 thru A5c)		29,714,216.00	0.58%	29,888,039.00	-3.13%	28,951,826.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				4,001,164.00		4,072,918.00
b. Step & Column Adjustment				71,754.00		40,609.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,001,164.00	1.79%	4,072,918.00	1.00%	4,113,527.00
2. Classified Salaries						
a. Base Salaries				9,504,452.00		9,636,869.00
b. Step & Column Adjustment				132,417.00		192,737.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,504,452.00	1.39%	9,636,869.00	2.00%	9,829,606.00
3. Employee Benefits	3000-3999	7,652,266.00	3.87%	7,948,627.00	3.76%	8,247,824.00
4. Books and Supplies	4000-4999	350,350.00	-20.99%	276,821.00	0.54%	278,306.00
5. Services and Other Operating Expenditures	5000-5999	6,943,185.00	15.28%	8,004,307.00	-10.27%	7,182,040.00
6. Capital Outlay	6000-6999	348,000.00	0.00%	348,000.00	0.00%	348,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	79,655.00	-3.09%	77,195.00	0.79%	77,804.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,901,654.00)	-4.05%	(4,702,993.00)	-0.06%	(4,699,972.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,591,292.00	52.94%	5,492,636.00	24.99%	6,865,206.00
b. Other Uses	7630-7699	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)		27,568,710.00	13.01%	31,154,380.00	3.49%	32,242,341.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		2,145,506.00		(1,266,341.00)		(3,290,515.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		15,442,805.31		17,588,311.31		16,321,970.31
2. Ending Fund Balance (Sum lines C and D1)		17,588,311.31		16,321,970.31		13,031,455.31
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	1,647,667.00		1,657,786.00		1,592,033.00
d. Assigned	9780	10,415,756.31		9,393,856.31		6,274,666.31
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,514,888.00		5,260,328.00		5,154,756.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,588,311.31		16,321,970.31		13,031,455.31
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,514,888.00		5,260,328.00		5,154,756.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		5,514,888.00		5,260,328.00		5,154,756.00
F. ASSUMPTIONS	Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,144,986.00	0.13%	1,146,450.00	0.13%	1,147,914.00
2. Federal Revenues	8100-8299	7,697,548.00	-47.69%	4,026,533.00	-31.91%	2,741,700.00
3. Other State Revenues	8300-8599	18,413,438.00	-2.85%	17,888,798.00	-6.36%	16,750,508.00
4. Other Local Revenues	8600-8799	25,634,671.00	-0.16%	25,594,150.00	-1.06%	25,323,422.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	10,074,585.00	1.90%	10,266,341.00	9.94%	11,287,177.00
6. Total (Sum lines A1 thru A5c)		62,965,228.00	-6.42%	58,922,272.00	-2.84%	57,250,721.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				13,829,025.00		13,589,669.00
b. Step & Column Adjustment						48,315.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(239,356.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,829,025.00	-1.73%	13,589,669.00	0.36%	13,637,984.00
2. Classified Salaries						
a. Base Salaries				12,345,327.00		11,672,558.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(672,769.00)		(22,490.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,345,327.00	-5.45%	11,672,558.00	-0.19%	11,650,068.00
3. Employee Benefits	3000-3999	16,787,785.00	-9.37%	15,214,067.00	1.94%	15,509,465.00
4. Books and Supplies	4000-4999	1,536,399.00	-25.70%	1,141,539.00	-11.80%	1,006,825.00
5. Services and Other Operating Expenditures	5000-5999	18,110,603.00	-15.67%	15,272,836.00	-10.48%	13,672,978.00
6. Capital Outlay	6000-6999	715,668.00	0.00%	715,668.00	0.00%	715,668.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	334,074.00	-1.81%	328,022.00	-1.92%	321,732.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	4,278,504.00	-4.73%	4,076,032.00	-1.36%	4,020,748.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,443.00	0.00%	2,443.00	0.00%	2,443.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
11. Total (Sum lines B1 thru B10)		67,939,828.00	-8.72%	62,012,834.00	-2.38%	60,537,911.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,974,600.00)		(3,090,562.00)		(3,287,190.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		19,875,876.97		14,901,276.97		11,810,714.97
2. Ending Fund Balance (Sum lines C and D1)		14,901,276.97		11,810,714.97		8,523,524.97
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	14,901,276.97		11,810,714.97		8,523,524.97
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)		14,901,276.97		11,810,714.97		8,523,524.97
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.						
Reduction in certificated/classified salaries is a result of extra hours paid with one-time dollars being eliminated, as well as elimination of one-time funded positions.						



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)		156,343.95	0.00%	156,343.95	0.00%	156,343.95
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	36,241,115.00	0.77%	36,518,539.00	0.12%	36,560,537.00
2. Federal Revenues	8100-8299	7,697,548.00	-47.69%	4,026,533.00	-31.91%	2,741,700.00
3. Other State Revenues	8300-8599	18,736,695.00	-2.47%	18,273,394.00	-6.14%	17,150,610.00
4. Other Local Revenues	8600-8799	30,004,086.00	-0.04%	29,991,845.00	-0.81%	29,749,700.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		92,679,444.00	-4.17%	88,810,311.00	-2.94%	86,202,547.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				17,830,189.00		17,662,587.00
b. Step & Column Adjustment				71,754.00		88,924.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(239,356.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,830,189.00	-0.94%	17,662,587.00	0.50%	17,751,511.00
2. Classified Salaries						
a. Base Salaries				21,849,779.00		21,309,427.00
b. Step & Column Adjustment				132,417.00		192,737.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(672,769.00)		(22,490.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,849,779.00	-2.47%	21,309,427.00	0.80%	21,479,674.00
3. Employee Benefits	3000-3999	24,440,051.00	-5.23%	23,162,694.00	2.57%	23,757,289.00
4. Books and Supplies	4000-4999	1,886,749.00	-24.83%	1,418,360.00	-9.39%	1,285,131.00
5. Services and Other Operating Expenditures	5000-5999	25,053,788.00	-7.09%	23,277,143.00	-10.41%	20,855,018.00
6. Capital Outlay	6000-6999	1,063,668.00	0.00%	1,063,668.00	0.00%	1,063,668.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	413,729.00	-2.06%	405,217.00	-1.40%	399,536.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(623,150.00)	0.61%	(626,961.00)	8.34%	(679,224.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,593,735.00	52.91%	5,495,079.00	24.98%	6,867,649.00
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)		95,508,538.00	-2.45%	93,167,214.00	-0.42%	92,780,252.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,829,094.00)		(4,356,903.00)		(6,577,705.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		35,318,682.28		32,489,588.28		28,132,685.28
2. Ending Fund Balance (Sum lines C and D1)		32,489,588.28		28,132,685.28		21,554,980.28
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740	14,901,276.97		11,810,714.97		8,523,524.97
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,647,667.00		1,657,786.00		1,592,033.00
d. Assigned	9780	10,415,756.31		9,393,856.31		6,274,666.31
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,514,888.00		5,260,328.00		5,154,756.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		32,489,588.28		28,132,685.28		21,554,980.28
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,514,888.00		5,260,328.00		5,154,756.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.04)		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)		5,514,887.96		5,260,328.00		5,154,756.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.77%		5.65%		5.56%
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)		0.00				
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		95,508,538.00		93,167,214.00		92,780,252.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		95,508,538.00		93,167,214.00		92,780,252.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		95,508,538.00		93,167,214.00		92,780,252.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,910,170.76		1,863,344.28		1,855,605.04
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		2,387,000.00		2,387,000.00		2,387,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,387,000.00		2,387,000.00		2,387,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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):	156,344
<b>County Office County Operations Grant ADA Standard Percentage Level:</b>	<b>1.00%</b>

**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)	170,332.00	169,780.31	0.32%	Met
Second Prior Year (2021-22)	169,797.00	157,527.33	7.23%	Not Met
First Prior Year (2022-23)	157,553.00	156342.07	0.77%	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) The county experienced a loss of population due to the health emergency.

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

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

1. CRITERION: Average Daily Attendance (continued)

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

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

DATA ENTRY: All data are extracted or calculated.

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

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2020-21)	124.60	208.42	169,780.31	0.00
Second Prior Year (2021-22)	39.14	165.83	157,527.33	0.00
First Prior Year (2022-23)	44.99	157.39	156,342.07	0.00
Historical Average:	69.58	177.21	161,216.57	0.00
<b>County Office's County Operated Programs ADA Standard:</b>				
<b>Budget Year (2023-24)</b>				
(historical average plus 2%):	70.97	180.76	164,440.90	0.00
<b>1st Subsequent Year (2024-25)</b>				
(historical average plus 4%):	72.36	184.30	167,665.23	0.00
<b>2nd Subsequent Year (2025-26)</b>				
(historical average plus 6%):	73.75	187.85	170,889.56	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)	52.04	157.00	156,343.95	0.00
1st Subsequent Year (2024-25)	52.04	157.00	156343.95	0.00
2nd Subsequent Year (2025-26)	52.04	157.00	156343.95	0.00
Status:	Met	Met	Met	Met

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

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

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

**Explanation:**

(required if NOT met)

**2. CRITERION: LCFF Revenue**

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

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

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

**2A. County Office's LCFF Revenue Standard**

Indicate which standard applies:

- LCFF Revenue
- Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

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

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

DATA ENTRY: Section I, enter applicable data for all fiscal years. Section I-a is completed by a county office funded at Target, and Section I-b is completed by a county office funded at Hold Harmless. Per AB 181, Chapter 52, Statutes of 2022, hold harmless COEs include a COLA add-on. Section I-b1, enter the projected County Operations Grant for all fiscal years and Section I-b2, enter the projected Alternative Education Grant for all fiscal years to calculate the add-on COLA amount. Section II, enter data in Step 2b1 for all fiscal years. Section III, all data are extracted or calculated. Section IV, enter data in Step 1a for the two subsequent fiscal years, Step 2b1 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)
<b>I. LCFF Funding</b>					
a.	COE funded at Target LCFF				
a1.	County Operations Grant	N/A	N/A	N/A	N/A
a2.	Alternative Education Grant	N/A	N/A	N/A	N/A
b.	COE funded at Hold Harmless LCFF	36,241,115.00	36,518,539.00	36,560,537.00	
b1.	County Operations Grant (informational only)				
b2.	Alternative Education Grant (informational only)				
c.	Charter Funded County Program				
c1.	LCFF Entitlement				
d.	Total LCFF (Sum of a or b, and c)	36,241,115.00	36,518,539.00	36,560,537.00	0.00

**II. County Operations Grant**

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	156,342.07	156,343.95	156,343.95	156,343.95
b.	Prior Year ADA (Funded)		156,342.07	156,343.95	156,343.95
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a1 At Target or Section I-b1 Hold Harmless), prior year column			
b1.	COLA percentage	8.1%	3.5%	3.5%
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Total Change (Step 2b2)	0.00	0.00	0.00
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	100.00%	100.00%	0.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

III. Alternative Education Grant

Step 1 - Change in Population

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	44.99	52.04	52.04
b.	Prior Year ADA (Funded)		44.99	52.04
c.	Difference (Step 1a minus Step 1b)		7.05	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		15.67%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a2 At Target or Section I-b2 Hold Harmless), prior year column			
b1.	COLA percentage (Section II-Step 2b1)	8.13%	3.50%	3.50%
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Total Change (Step 2b2)	0.00	0.00	0.00
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	15.67%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	100.00%	100.00%	0.00%
c.	Weighted Percent change (Step 3a x Step 3b)	15.67%	0.00%	0.00%

IV. Charter Funded County Program

Step 1 - Change in Population

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a.	ADA (Funded) (Form A, line C3f)	0.00	0	0.00
b.	Prior Year ADA (Funded)		0.00	0.00
c.	Difference (Step 1a minus Step 1b)		0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		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	8.13%	3.50%	3.50%
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)	15.67%	0.00%	0.00%
<b>LCFF Revenue Standard (line V-a, plus/minus 1%):</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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)	42,734,723.00	42,734,723.00	42,734,723.00	42,734,723.00
<b>Excess Property Tax/Minimum State Aid Standard</b>				
<b>(Percent change over previous year, plus/minus 1%):</b>		<b>-1.00% to 1.00%</b>	<b>-1.00% to 1.00%</b>	<b>-1.00% to 1.00%</b>

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)	58,213,738.00	60,173,086.00	60,515,539.00	60,557,537.00
County Office's Projected Change in LCFF Revenue:		3.37%	0.57%	0.07%
<b>Standard:</b>		<b>-1.00% to 1.00%</b>	<b>-1.00% to 1.00%</b>	<b>-1.00% to 1.00%</b>
<b>Status:</b>		Not 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 NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

**Explanation**  
(required if NOT met)

Standard was not met in the 2023-24 budget year largely due to the 8.13 percent cost of living increase.



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):	3.37%	0.57%	0.07%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-1.63% to 8.37%	-4.43% to 5.57%	-4.93% to 5.07%

**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)	59,940,796.00		
Budget Year (2023-24)	64,120,019.00	6.97%	Met
1st Subsequent Year (2024-25)	62,134,708.00	(3.10%)	Met
2nd Subsequent Year (2025-26)	62,988,474.00	1.37%	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):	3.37%	0.57%	0.07%
<b>2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-6.63% to 13.37%</b>	<b>-9.43% to 10.57%</b>	<b>-9.93% to 10.07%</b>
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.63% to 8.37%	-4.43% to 5.57%	-4.93% to 5.07%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2022-23)	9,369,529.00		
Budget Year (2023-24)	7,697,548.00	-17.84%	Yes
1st Subsequent Year (2024-25)	4,026,533.00	-47.69%	Yes
2nd Subsequent Year (2025-26)	2,741,700.00	-31.91%	Yes

**Explanation:**  
 (required if Yes)

The Agency anticipates decreases in federal funding including Title I, Every Student Succeeds Act funding, special education and other federal grants.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2022-23)	17,067,836.00		
Budget Year (2023-24)	18,736,695.00	9.78%	Yes
1st Subsequent Year (2024-25)	18,273,394.00	-2.47%	No
2nd Subsequent Year (2025-26)	17,150,610.00	-6.14%	Yes

**Explanation:**  
 (required if Yes)

The Agency anticipates an increase in state funding for 2023-24 due to additional career technical education grants. This increase is off set in subsequent years by declining Expanded Learning, Learning Opportunity and other state grants.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2022-23)	29,710,729.00		
Budget Year (2023-24)	30,004,086.00	0.99%	No
1st Subsequent Year (2024-25)	29,991,845.00	-0.04%	No
2nd Subsequent Year (2025-26)	29,749,700.00	-0.81%	No

**Explanation:**  
 (required if Yes)

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

First Prior Year (2022-23)	1,871,996.00		
Budget Year (2023-24)	1,886,749.00	0.79%	No
1st Subsequent Year (2024-25)	1,418,360.00	-24.83%	Yes
2nd Subsequent Year (2025-26)	1,285,131.00	-9.39%	Yes

**Explanation:**  
 (required if Yes)

Books and Supplies expense declines in future years due to cost saving measures and reductions in federal and state grants.

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

First Prior Year (2022-23)	25,726,157.00		
Budget Year (2023-24)	25,053,788.00	-2.61%	Yes
1st Subsequent Year (2024-25)	23,277,143.00	-7.09%	Yes
2nd Subsequent Year (2025-26)	20,855,018.00	-10.41%	Yes

**Explanation:**  
 "(required if Yes)"

Services and Other Operating Expense is declines in future years due to cost saving measures and reductions in federal and state grants.

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

DATA ENTRY: All data are extracted or calculated.

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

First Prior Year (2022-23)	56,148,094.00		
Budget Year (2023-24)	56,438,329.00	0.52%	Met
1st Subsequent Year (2024-25)	52,291,772.00	-7.35%	Met
2nd Subsequent Year (2025-26)	49,642,010.00	-5.07%	Met

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

First Prior Year (2022-23)	27,598,153.00		
Budget Year (2023-24)	26,940,537.00	-2.38%	Met
1st Subsequent Year (2024-25)	24,695,503.00	-8.33%	Met
2nd Subsequent Year (2025-26)	22,140,149.00	-10.35%	Not Met

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

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

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

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

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

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

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

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

Books and Supplies expense declines in future years due to cost saving measures and reductions in federal and state grants.

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

Services and Other Operating Expense is declines in future years due to cost saving measures and reductions in federal and state grants.

5. **CRITERION: Facilities Maintenance**

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

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

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

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

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	27,568,710.00	827,061.30	840,000.00	Met

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

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

<p><b>Explanation:</b>                  (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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup>, in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,759,314.00	4,308,235.00	5,399,815.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	3,653,439.45	3,391,996.23	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)	7,412,753.45	7,700,231.23	5,399,815.00
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	65,278,593.97	83,364,919.45	93,241,892.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	65,278,593.97	83,364,919.45	93,241,892.00
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	11.40%	9.20%	5.80%
<b>County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>3.80%</b>	<b>3.10%</b>	<b>1.90%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	7,059,487.80	21,979,065.42	N/A	Met
Second Prior Year (2021-22)	(4,525,049.09)	32,364,361.69	14.00%	Not Met
First Prior Year (2022-23)	710,257.00	28,351,458.00	N/A	Met
Budget Year (2023-24) (Information only)	2,145,506.00	27,568,710.00		

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

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

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

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

The 2021-22 fiscal year deficit was largely due to adjustments made to fund balance transfers.

**7. CRITERION: Fund Balance**

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

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

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

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

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

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

95,508,538.00
<b>0.70%</b>

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

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

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

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

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

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

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

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

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

**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)	8,047,832.81	8,964,635.65	N/A	Met
Second Prior Year (2021-22)	10,738,182.65	19,257,597.32	N/A	Met
First Prior Year (2022-23)	12,418,892.00	14,732,548.31	N/A	Met
Budget Year (2023-24) (Information only)	15,442,805.31			

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



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

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

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

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

**8. CRITERION: Reserves**

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

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	95,508,538.00	93,167,214.00	92,780,252.00
<b>County Office's Reserve Standard Percentage Level:</b>	<b>2.00%</b>	<b>2.00%</b>	<b>2.00%</b>

**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)	95,508,538.00	93,167,214.00	92,780,252.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	95,508,538.00	93,167,214.00	92,780,252.00
4. Reserve Standard Percentage Level	2.00%	2.00%	2.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,910,170.76	1,863,344.28	1,855,605.04
6. Reserve Standard - by Amount (From percentage level chart above)	2,387,000.00	2,387,000.00	2,387,000.00
7. <b>County Office's Reserve Standard (Greater of Line A5 or Line A6)</b>	<b>2,387,000.00</b>	<b>2,387,000.00</b>	<b>2,387,000.00</b>

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	5,514,888.00	5,260,328.00	5,154,756.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	5,514,888.00	5,260,328.00	5,154,756.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	5.77%	5.65%	5.56%
<b>County Office's Reserve Standard (Section 8A, Line 7):</b>	<b>2,387,000.00</b>	<b>2,387,000.00</b>	<b>2,387,000.00</b>
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
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2022-23)	(11,921,972.00)			
Budget Year (2023-24)	(11,068,240.00)	(853,732.00)	(7.2%)	Met
1st Subsequent Year (2024-25)	(10,266,341.00)	(801,899.00)	(7.2%)	Met
2nd Subsequent Year (2025-26)	(11,287,177.00)	1,020,836.00	9.9%	Met
<b>1b. Transfers In, County School Service Fund *</b>				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, County School Service Fund *</b>				
First Prior Year (2022-23)	3,244,981.00			
Budget Year (2023-24)	3,593,735.00	348,754.00	10.7%	Not Met
1st Subsequent Year (2024-25)	5,495,079.00	1,901,344.00	52.9%	Not Met
2nd Subsequent Year (2025-26)	6,867,649.00	1,372,570.00	25.0%	Not 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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

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

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 multi-year projection assumes the need to increase transfers in the two subsequent fiscal years to address anticipated program cost increases.

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

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

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**S6. Long-term Commitments**

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

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

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

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

1. Does your county office have long-term (multiyear) commitments? 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				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	Long-term	Various	Objects 1000-3999	1,190,047

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

Taxable Build America Bonds	4	IRS subsidy and redevelopment funds	Objects 7438 7439	1,162,919
<b>TOTAL:</b>				<b>2,352,966</b>

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				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Taxable Build America Bonds	316,860	316,860	316,860	316,860
<b>Total Annual Payments:</b>	<b>316,860</b>	<b>316,860</b>	<b>316,860</b>	<b>316,860</b>
<b>Has total annual payment increased over prior year (2022-23)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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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
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b. Do benefits continue past age 65?

No
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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:

Certificated, Classified and Management Employees Benefit types provided Medical, dental and vision 10 y ears at age 55; or 5 Required Service Y ears at age 60 Minimum Age 55 County Cap Pre-65: Highest Single HMO Premium f or medical Post 65: PERS minimum.

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

Pay-as-you-go
---------------

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

Self-Insurance Fund	Government Fund
0	11,210,303

4. OPEB Liabilities

a. Total OPEB liability

22,337,436.00
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b. OPEB plan(s) fiduciary net position (if applicable)

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

22,337,436.00
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d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?

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

Jun 30, 2021
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5. OPEB Contributions

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	1,001,010.00	1,000,950.00	1,000,950.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,366,241.00	1,217,026.00	1,253,537.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	934,147.00	943,582.00	953,112.00
d. Number of retirees receiving OPEB benefits	274.00	281.00	290.00

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

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

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

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	91.50	90.33	90.33	90.33

**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:

Jul 01, 2022

End Date:

Jun 30, 2023

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)?

Yes	Yes	Yes
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**One Year Agreement**

Total cost of salary settlement

1,337,279

1,337,279

1,337,279

% change in salary schedule from prior year

8.5%

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	132,645		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)

6.	Amount included for any tentative salary schedule increases			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	2,177,165	2,275,138	2,377,519
3.	Percent of H&W cost paid by employer	94.2%	94.2%	94.2%
4.	Percent projected change in H&W cost over prior year	4.5%	4.5%	4.5%

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

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			
If Yes, explain the nature of the new costs:			

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

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments		121,040	122,250
3.	Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

1.	Are savings from attrition included in the budget and MYPs?	No	No	No
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.):

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**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	192	191	189	187

**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:

Jul 01, 2022

End Date:

Jun 30, 2023

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)?

Yes	Yes	Yes
-----	-----	-----

**One Year Agreement**

Total cost of salary settlement

1,799,220

1,799,220

1,799,220

% change in salary schedule from prior year

8.5%

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

164,206

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

6. Amount included for any tentative salary schedule increases

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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

4,194,735

4,383,498

4,580,755

3. Percent of H&W cost paid by employer

95.6%

95.6%

95.6%

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

4.5%

4.5%

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

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

No
----

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

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If Yes, explain the nature of the new costs:

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes	Yes
		306,687	309,707
		2.0%	2.0%

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

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

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

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**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	72.5	75.6	74.8	74.8

**Management/Supervisor/Confidential  
Salary and Benefit Negotiations**

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

Yes
-----

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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)
Yes	Yes	Yes	Yes
4,510,686	4,510,686	4,510,686	4,510,686
8.5 percent			

Negotiations Not Settled

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

134,288
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4. Amount included for any tentative salary schedule increases

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

**Management/Supervisor/Confidential  
Health and Welfare (H&W) Benefits**

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
2,008,243	2,098,614	2,193,051
100.0%	100.0%	100.0%
	4.5%	4.5%

**Management/Supervisor/Confidential  
Step and Column Adjustments**

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
	92,575	93,531
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)
No	No	No

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

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

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

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

Yes

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

Jun 14, 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.

<b>A1.</b>	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
<b>A2.</b>	Is the system of personnel position control independent from the payroll system?	Yes
<b>A3.</b>	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
<b>A4.</b>	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
<b>A5.</b>	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
<b>A6.</b>	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	No
<b>A7.</b>	Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to CDE)	No
<b>A8.</b>	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

**Comments:**  
(optional)

New Deputy Superintendent of Business Services began employment in June 2023.

**End of County Office Budget Criteria and Standards Review**