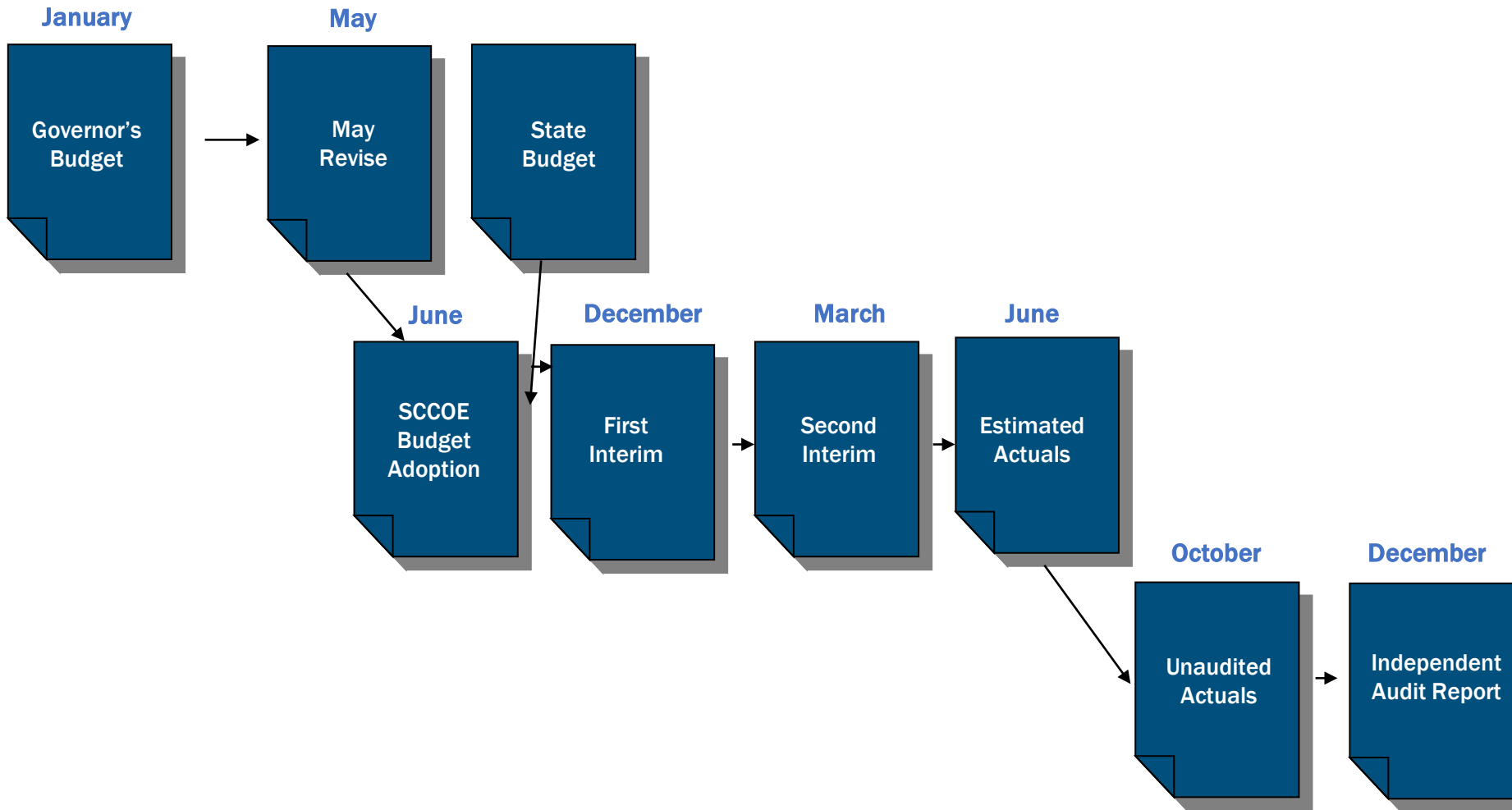


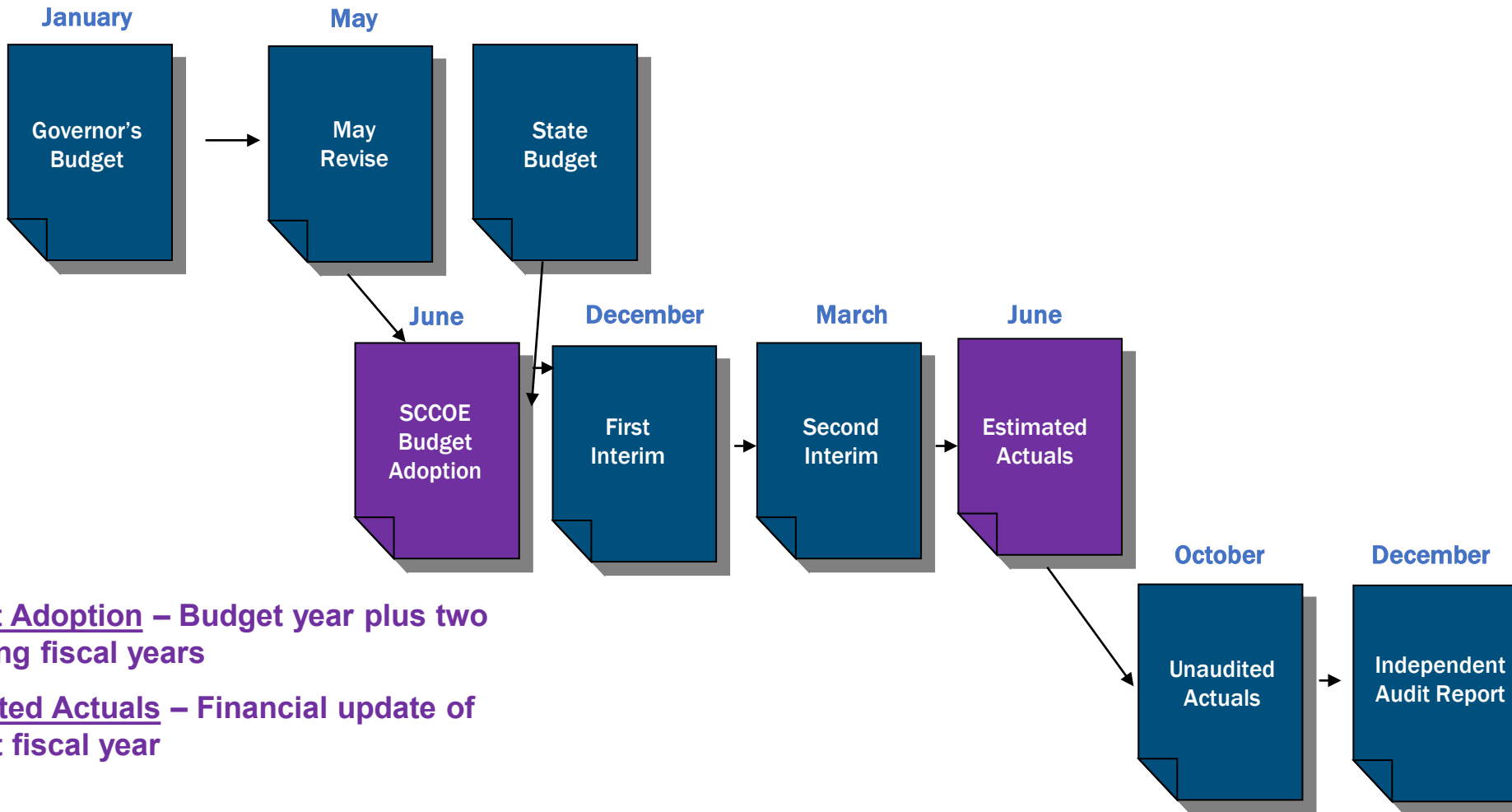
**2024-25**  
**County School Services Fund Budget**  
**Public Hearing**

June 5, 2024

# BUDGETING AND FINANCIAL REPORTING A TWO-YEAR PROCESS



# BUDGETING AND FINANCIAL REPORTING A TWO-YEAR PROCESS



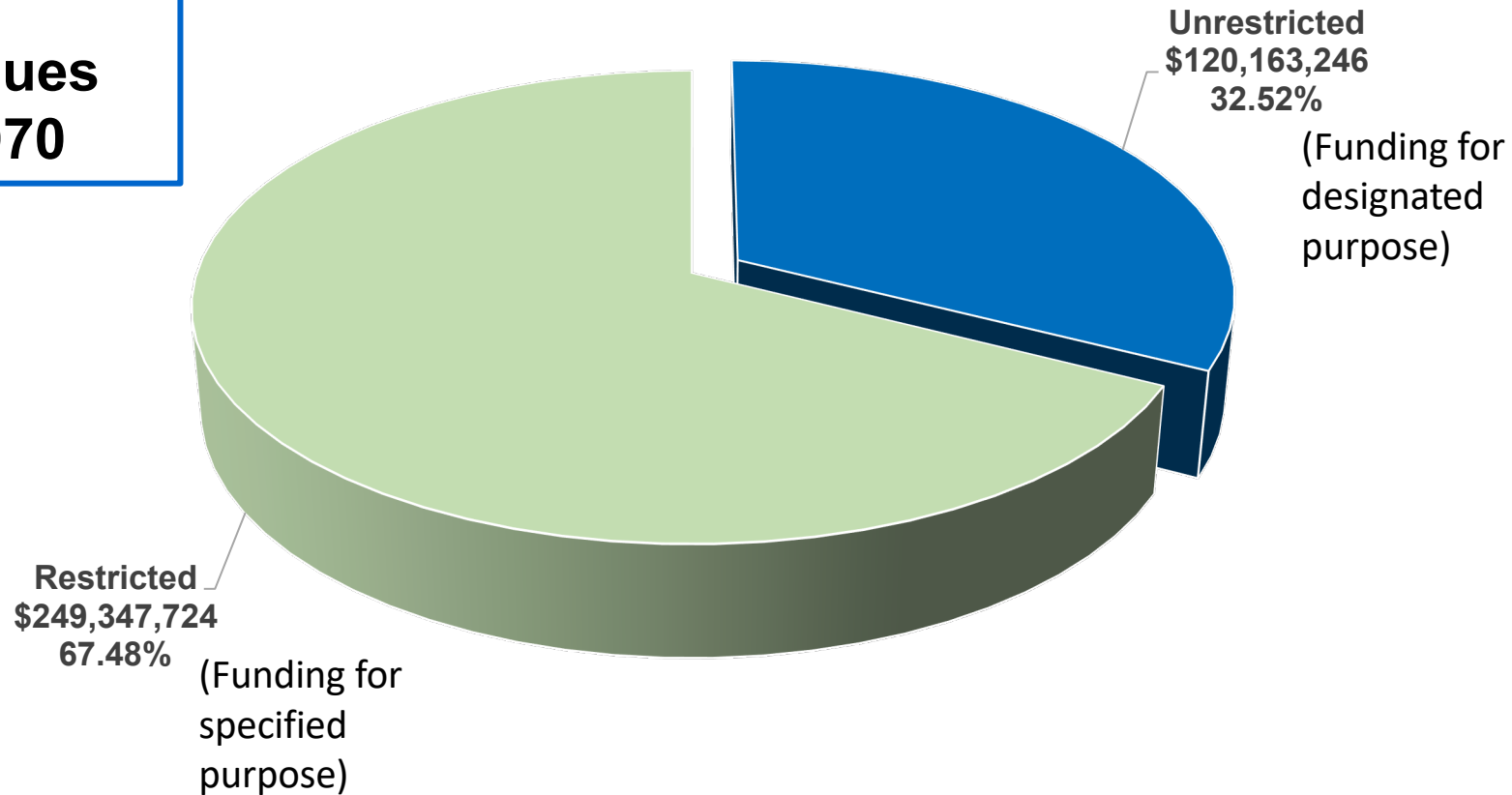
- Budget Adoption – Budget year plus two following fiscal years
- Estimated Actuals – Financial update of current fiscal year

# Santa Clara County Office of Education 2024-25 County School Service Fund Budget



# 2024-25 County School Service Fund Sources of Revenues

**2024-25  
Total Revenues  
\$369,510,970**



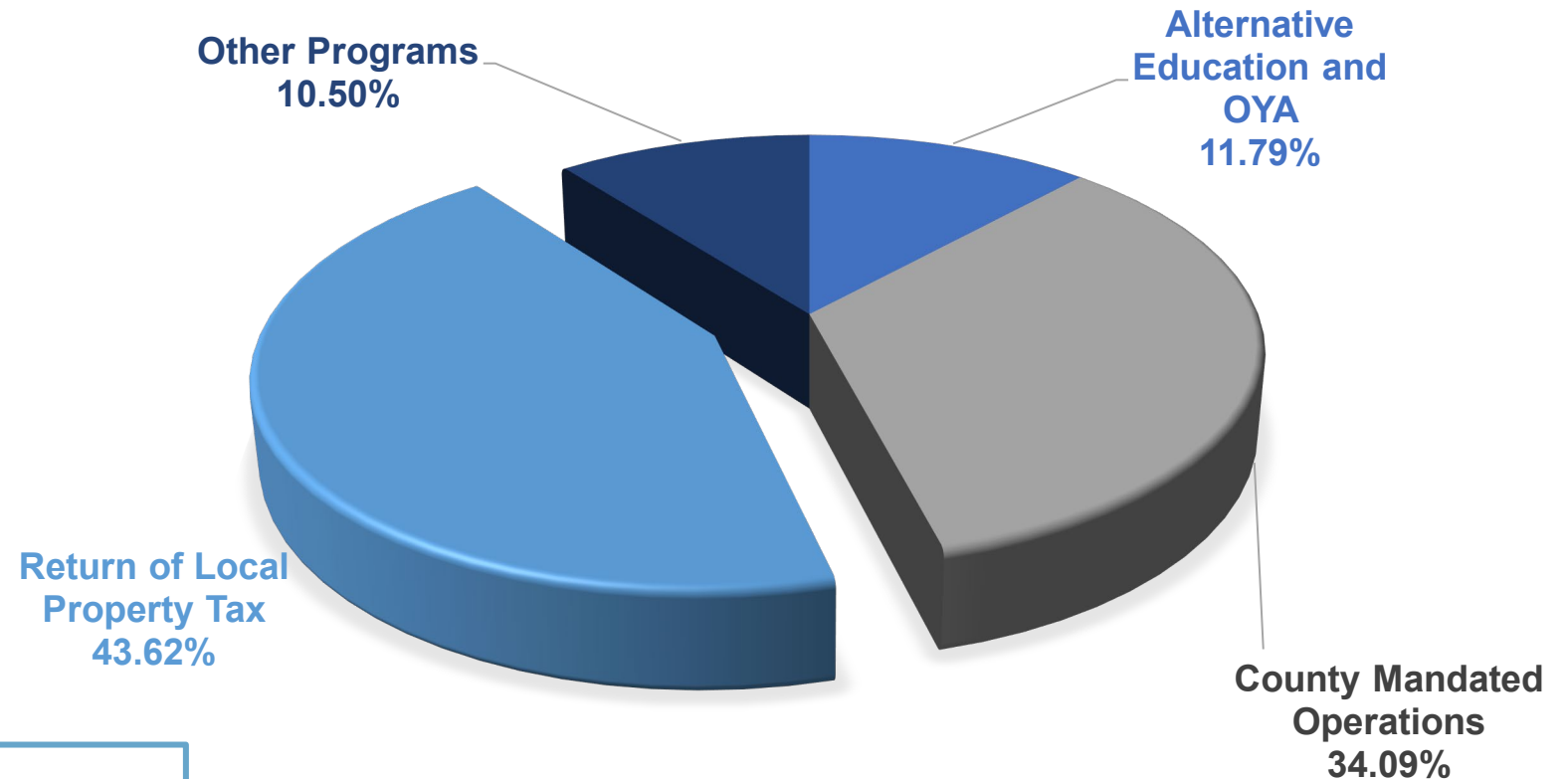
# 2024-25 County School Service Fund Projected Revenue Budget

The following table provides Santa Clara County Office of Education's 2024-25 projected County School Service Fund revenues projected at \$369.51 million.

Revenue Category	24-25 Budget Unrestricted	24-25 Budget Restricted	24-25 Budget Total	% of Total
LCFF - State Aid	10,750,145		10,750,145	2.91%
LCFF Resources	91,590,144	108,126,047	199,716,191	54.05%
Federal Revenue		57,981,023	57,981,023	15.69%
Other State Revenue	432,971	29,560,669	29,993,640	8.12%
Other Local Revenue	17,170,316	53,590,628	70,760,944	19.15%
Lottery	219,670	89,357	309,027	0.08%
<b>Total Revenues</b>	<b>\$ 120,163,246</b>	<b>\$ 249,347,724</b>	<b>\$ 369,510,970</b>	<b>100.00%</b>

# 2024-25 County School Service Fund Sources of Revenues - Unrestricted

Funding is for  
the following  
designated  
purposes:

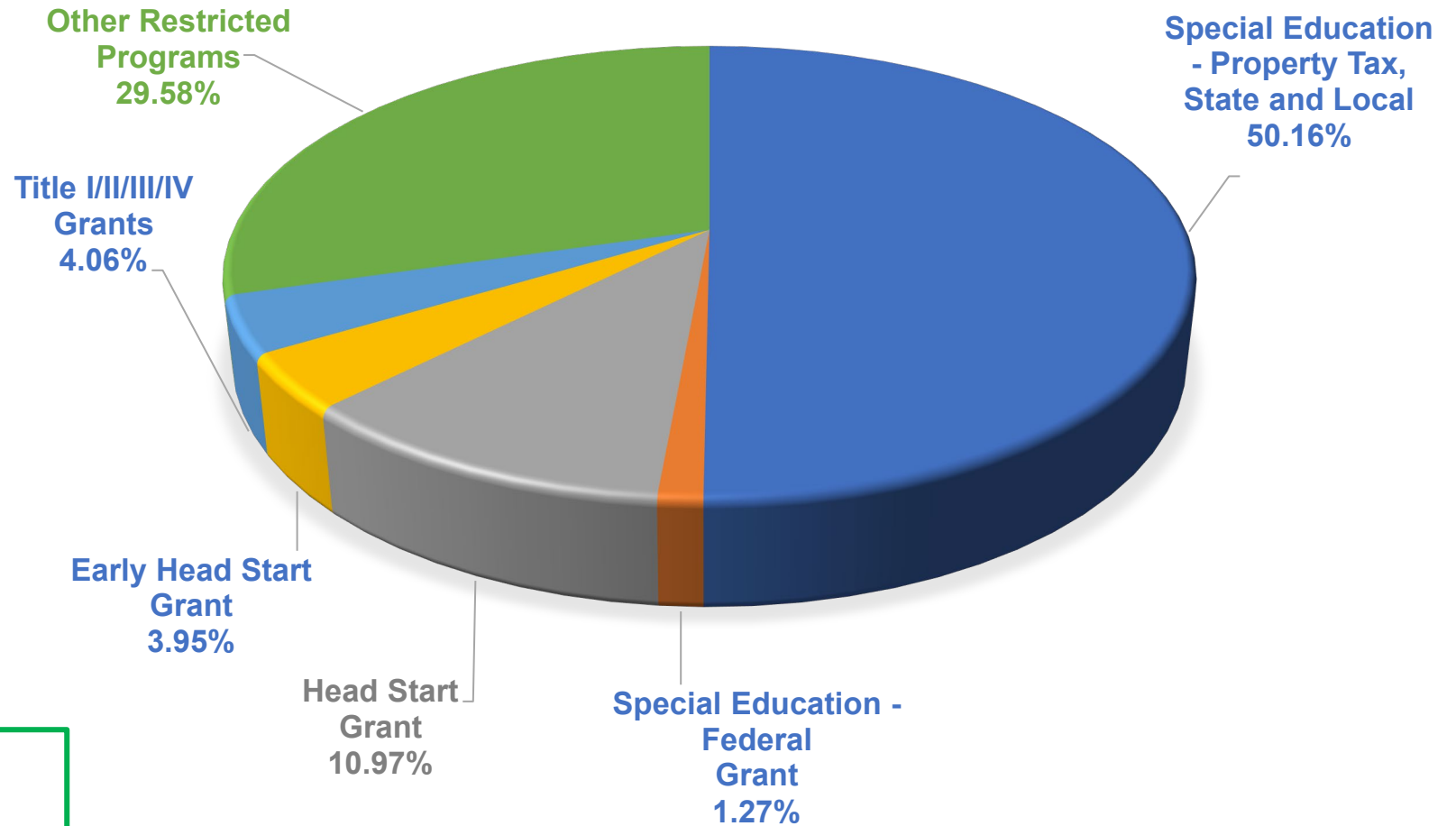


**2024-25  
Total Revenues  
\$120,163,246**

# 2024-25 County School Service Fund Restricted Revenue Budget

Funding is for  
the following  
specified  
purposes:

**2024-25  
Restricted Revenues  
\$249,347,724**



# Funding Sources by Program

**TOTAL SCCOE REVENUE - \$369.51 Million**

**(FY2024-25 County School Service Fund)**

**47%**

**FUNDED BY FEES PAID BY  
DISTRICTS**

Special Education  
Technology (External)  
Walden West  
Teacher Credentialing  
Fees for Provided Services

**21%**

**STATE/ FEDERAL/ GRANT FUNDED**  
Head Start, Early Start, Safe & Drug Free  
Schools, Migrant Ed, ESSA/Title I, Initiatives

**3%**

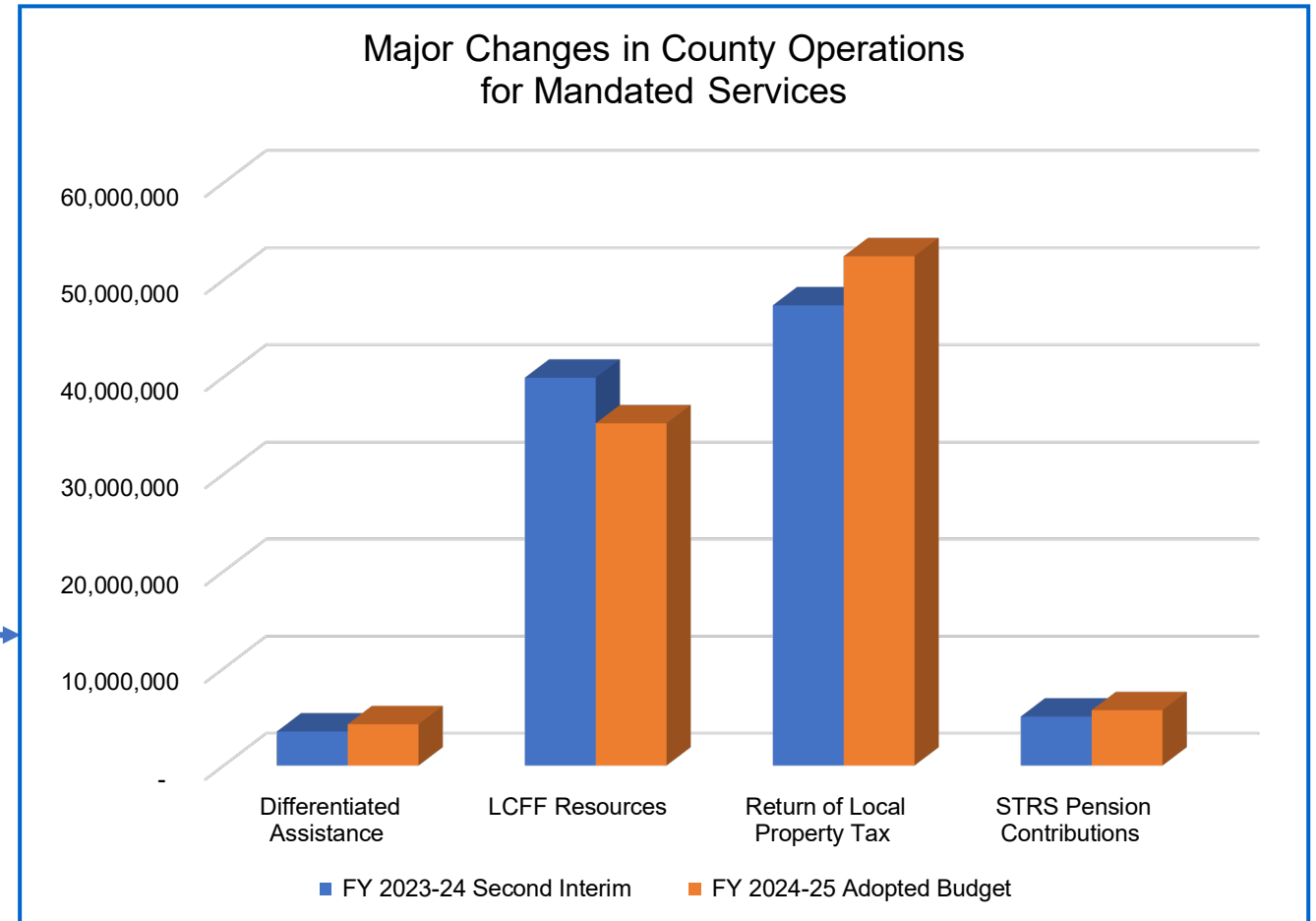
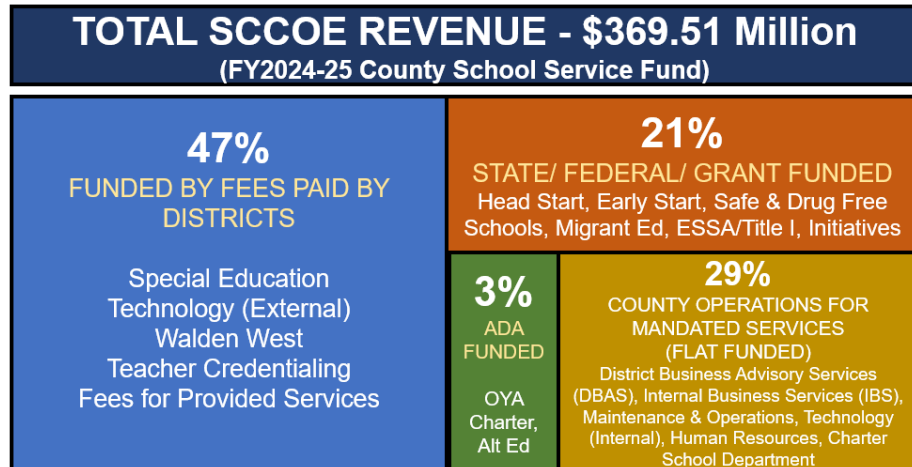
**ADA  
FUNDED**

OYA  
Charter,  
Alt Ed

**29%**

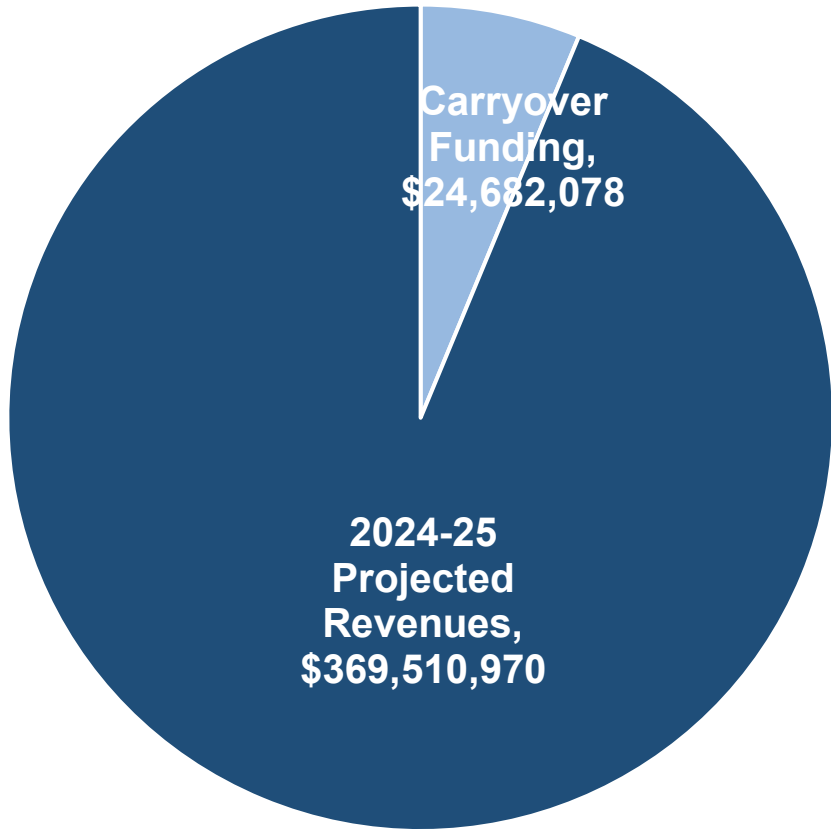
**COUNTY OPERATIONS FOR  
MANDATED SERVICES  
(FLAT FUNDED)**  
District Business Advisory Services  
(DBAS), Internal Business Services (IBS),  
Maintenance & Operations, Technology  
(Internal), Human Resources, Charter  
School Department

# Funding Sources by Program



# 2024-25 County School Service Fund

## 2024-25 Projected Revenues and Carryover Funding



### Summary of Carryover Funding

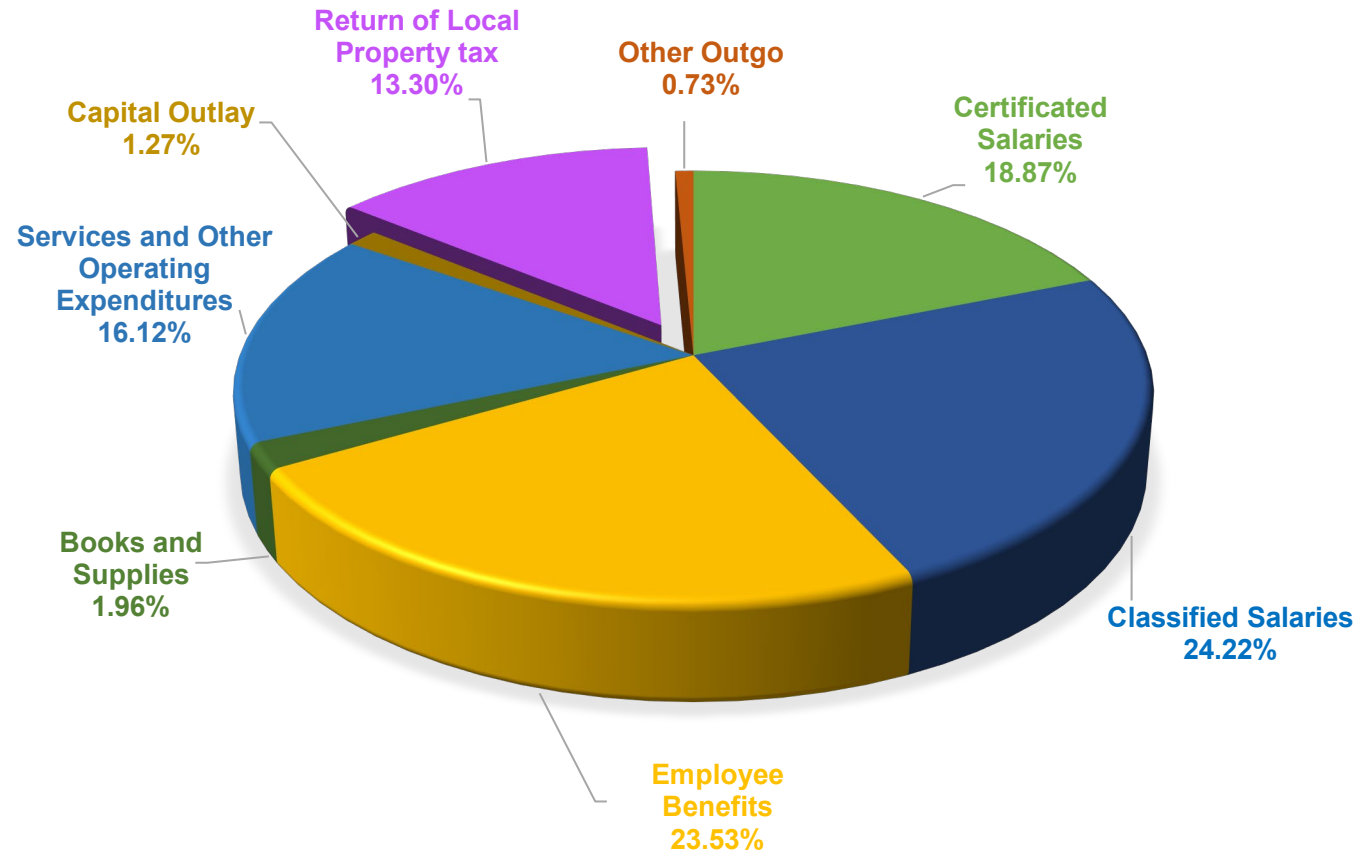
Funding for a Specified Purpose	In Millions
State and Local Grants and Contracts	\$ 9.4
Funding for Designated Purpose	
Differentiated Assistance	4.3
Technology Data Support Services	1.9
Facilities	5.7
County Operations Mandated Services	2.8
Special Education - Medical Administrative Services	0.6
Total	\$ 24.7

# 2024-25 County School Service Fund Expenditures



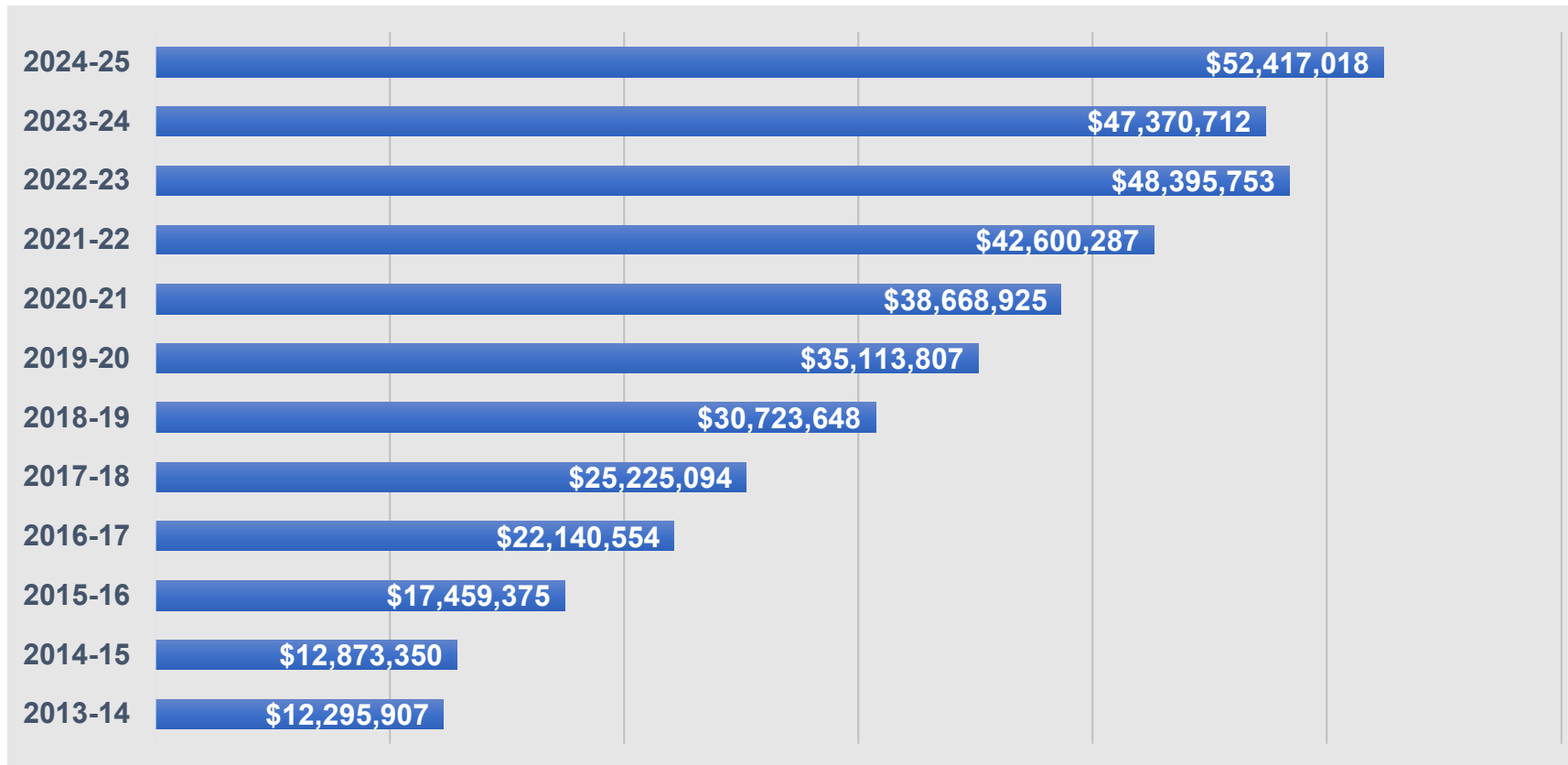
# 2024-25 County School Service Fund Projected Expenditure Budget

**2024-25  
Total Projected  
Expenditures  
\$394,193,048**



- Included in the total expenditures is \$52.42M Return of Local Property Tax
- Total salaries and benefits as a percentage of total expenditures of \$341.78M (excluding \$52.42M Return of Local Property Tax) is 76.84%

# 2024-25 County School Service Fund Return of Local Property Taxes



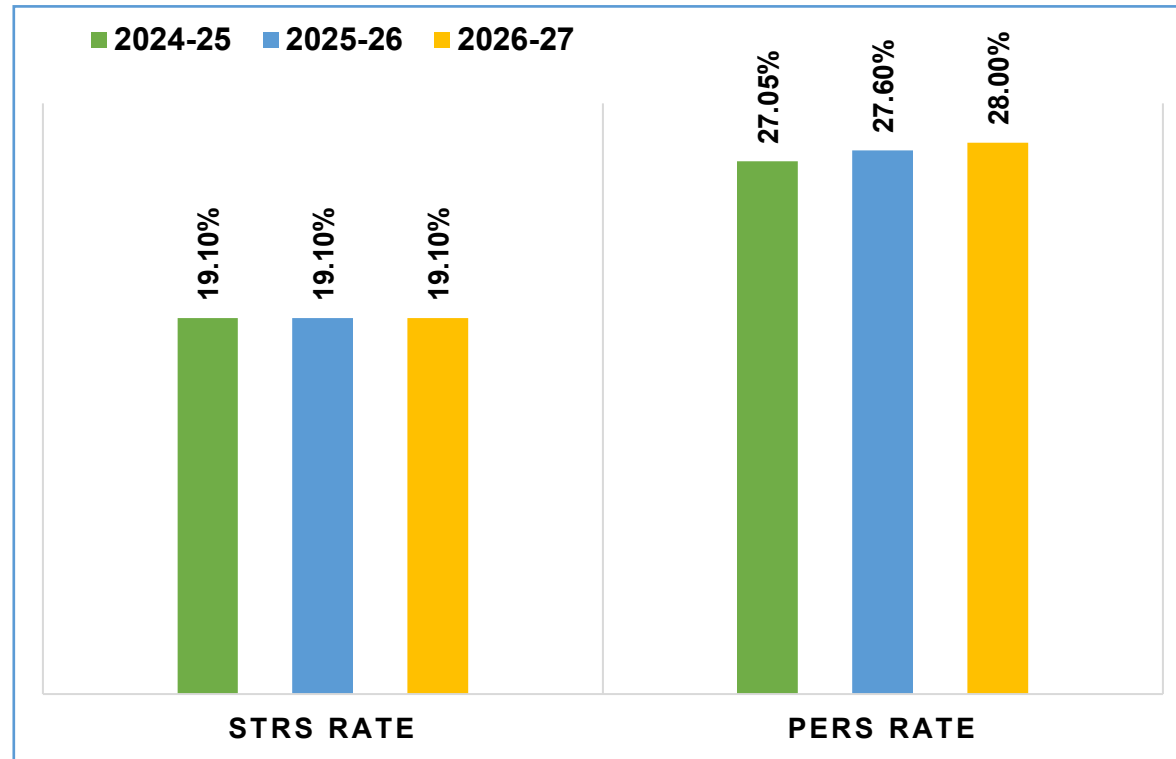
- Pursuant to Education Code section 2575(e) and 2578, FY2024-25 total Return of Local Property Taxes is \$52.41M
- Total Return of Local Property Taxes remitted to the State Controller to date is \$285,496,700.

# 2024-25 County School Service Fund Multiyear Projections



# 2024-25 Budget and Multiyear Projection Expenditure Assumptions

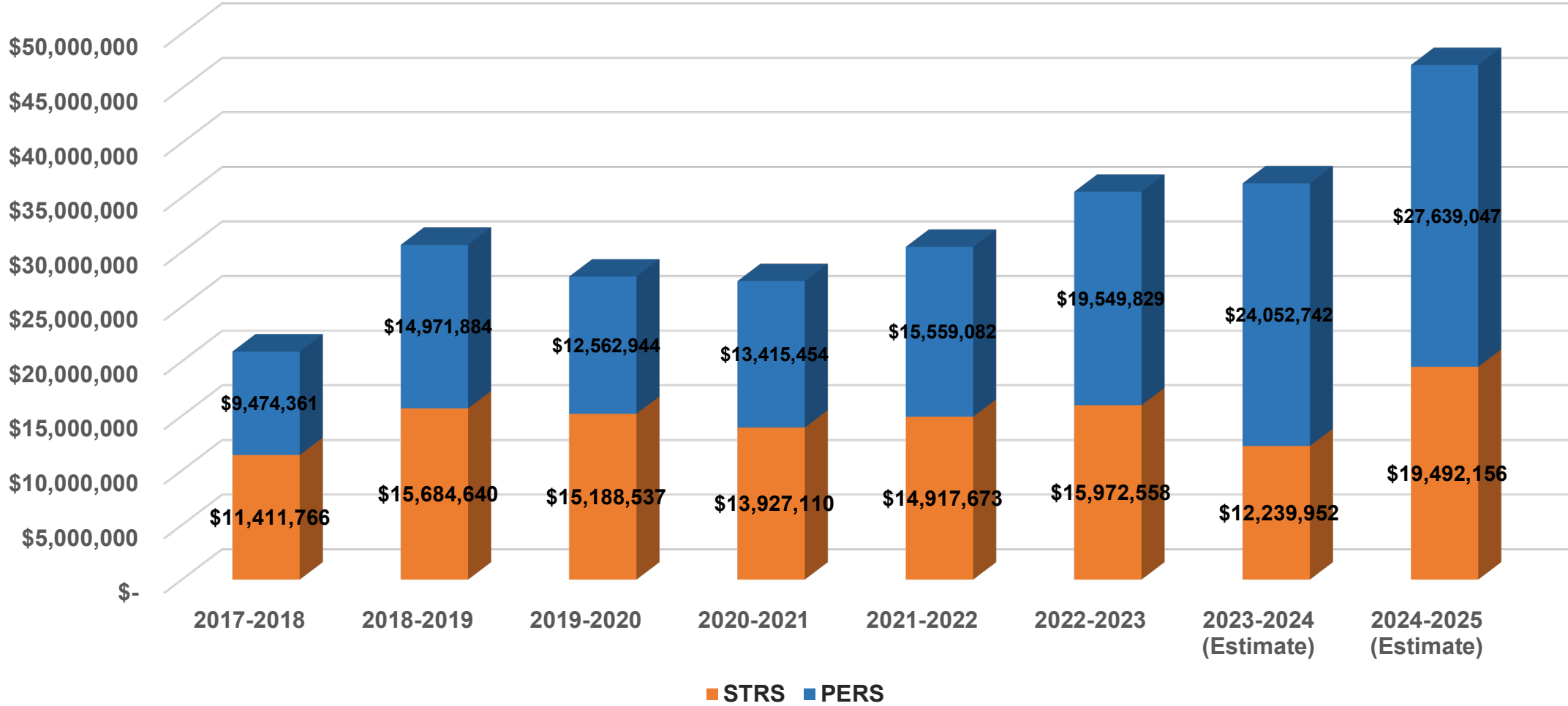
Estimated STRS  
and PERS rate for  
2024-25 through  
2026-27



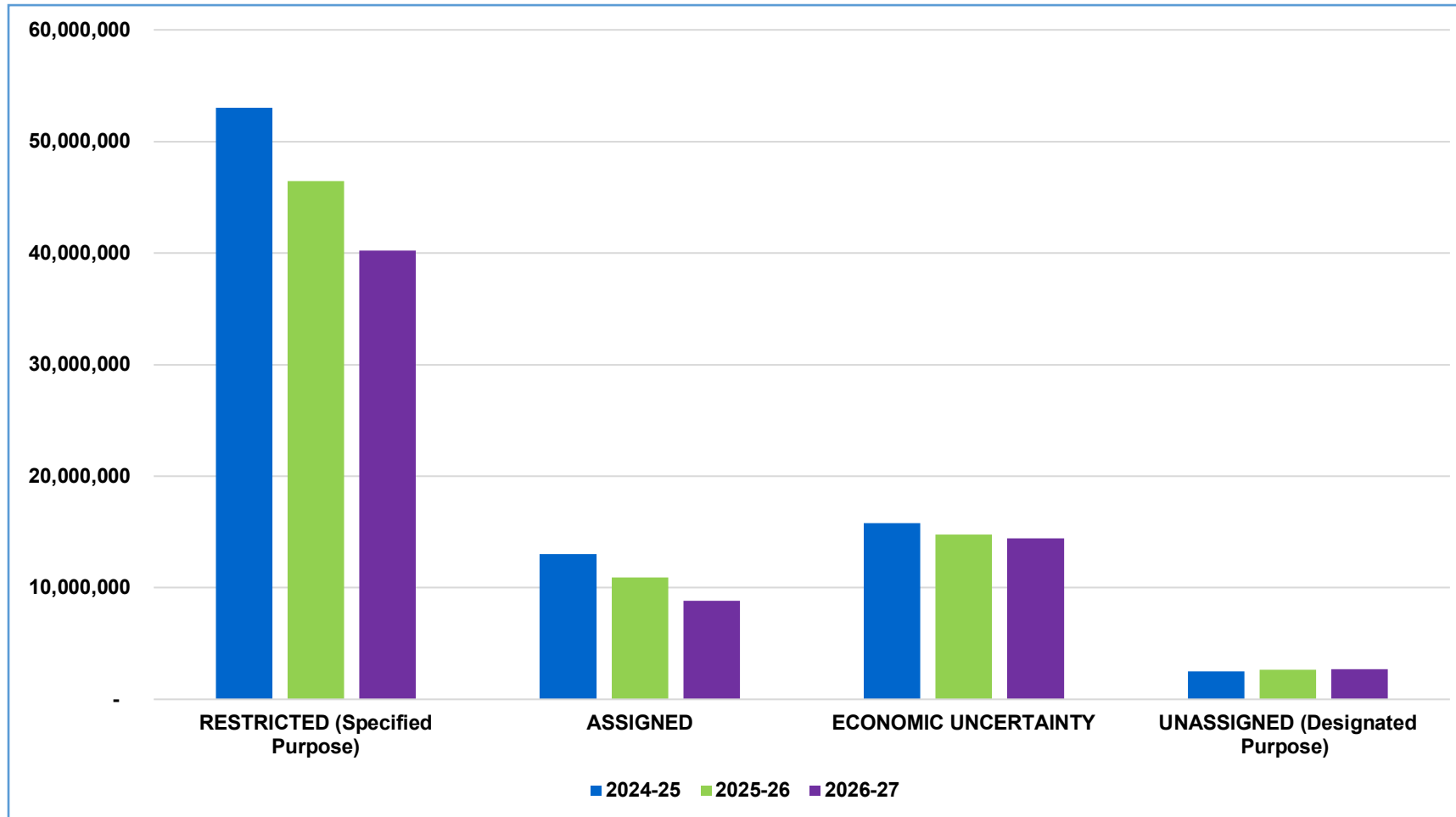
- Employee paid STRS/PERS contributions
- STRS rates is at 19.10% for FY 2024-25, FY 2025-26 and FY 2026-27
- PERS rates are estimated to increase from FY 2024-25 until FY 2026-27

# Cumulative STRS & PERS Expenditures

## \$118.8M (STRS) & \$137.2M (PERS)



# 2024-25 County School Service Fund Multiyear Projection Estimates



# Summary

## Good News:

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

## Challenges:

- Declining student enrollment and lower average daily attendance (ADA) in school districts and SCCOE programs.
- Economic uncertainties in the current and next two fiscal years.



Santa Clara County  
Office of Education

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

**2024-25  
PROPOSED  
BUDGET**

Presented on  
June 05, 2024

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



## Santa Clara County Office of Education

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

### COUNTY SUPERINTENDENT'S BUDGET MESSAGE

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

Through partnership, advocacy, and the hard work and expertise of staff, we have been awarded grants and contracts for key initiatives such as: Statewide Residency Technical Assistance Center (SRTAC), Teacher Residency Implementation and Expansion (TRIE) grant, Digital Equity Project; Special Education Resource Leads, Community Stabilization and Opportunity Pathways Childcare, California Serves, School Based Mental Health Services Grant, Student Behavioral Health Incentive Program (SBHIP), and other important efforts that align with SCCOE priorities and principles, the Santa Clara County Board of Education (SCCBOE) priorities, and our core principles of equity, diversity, inclusion and partnership.

Our commitment to expanding partnerships and identifying new grant opportunities resulted in approximately \$21.7 million in new restricted funding in 2023-2024.

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

The 2024-25 Governor's May Revision continues to demonstrate Governor Newsom's commitment to maintaining K-14 education Proposition 98 funding levels. The May Revision proposes the use of \$8.4 billion in Proposition 98 Rainy Day funds for 2023-2024 and 2024-2025 to prevent reductions to ongoing programs in 2024-2025 resulting from significant revenue shortfalls at the state level. This would require significant Proposition 98 growth in 2025-2026 to continue to sustain existing programs. We are actively monitoring the status of the State budget and await formal budget adoption in June 2024.

As a result of the Local Control Funding Formula (LCFF), the SCCOE has been flat funded and has received the same amount of revenue for county services from the state annually since 2012-2013. The SCCOE is also a basic aid county office that is required to return local property taxes in excess of the funding received under the LCFF to the state pursuant to Education Code section 2575(e) and 2578. In the June 2022-2023 State Enacted Budget,

Proposition 98 General Funding was approved statewide to support the augmentation of the LCFF funding formula for the county offices of education that have been flat funded since the implementation of LCFF, which would also allow for annual cost-of-living adjustment (COLA) increases. Unlike school districts, county offices of education would only receive the annual COLA on the County Mandated Operations portion of their budget for mandated services such as Alternative Education Court Schools and AB1200 fiscal oversight for local school districts and county board of education authorized charter schools, which for the SCCOE represents 29% of the overall 2024-2025 County School Services Fund Budget. The COLA for fiscal year 2024-2025 is 1.07% and is projected to provide approximately \$280k in one-time funding.

The largest portion of the budget, approximately three quarters of the Office's budget, is restricted for specific purposes or uses. A majority of these restricted funds are generated from fees paid from the 31 TK-12 school districts in Santa Clara County for important programs such as special education, early education, alternative education, and professional services. However, over the last few years, expenditures have increased due to increases in cost of living, pension costs, and changes in laws. This has caused ongoing pressures within the budget that require diligence and proactive management. It also requires sensitivity to the financial impact on the school districts who fund the majority of the programs offered by the SCCOE and face fiscal challenges and limitations. Additionally, declining enrollment trends adversely impact both the SCCOE and local districts.

With the addition of fiscal year 2026-2027 in the proposed budget, we are continuing to see the fiscal impacts of the existing funding formula with funding that remains flat or decreasing. We are continuously monitoring these upcoming budgetary challenges and are committed to maintaining the quality and level of services provided.

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

- Address the academic and mental health and wellness of students through supplemental instruction, student supports, wellness centers, and learning acceleration
- Environmental and climate literacy
- Expand trainings and support services for Local Control Accountability Plan (LCAP) and Accountability Dashboards

- Enhanced services through the Statewide System of Support framework and the Inclusion Collaborative
- Strengthen equity and access to programs and services throughout the county including our South County community
- Early learning, childcare and Universal Pre-K expansion
- Equity and inclusion training
- Workforce development and recruitment programs

In conclusion, the 2024-2025 County School Services Fund Budget affirms that the SCCOE is in good fiscal health, will be able to meet its financial obligations, and meets all the statutory requirements for adoption. The SCCOE employees and their unwavering commitment to the SCCOE and those we serve is inspiring. With this proposed budget, we build upon our successes and invest our limited resources to promote equity, diversity, inclusion, and partnership in public education. Together we continue the work of aligning our personnel, partnerships, programs, and resources to meet the challenges before us and address the needs of our county's students, their schools, and their districts for the greatest impact. We are stronger together and together we can go far.

Sincerely,

A handwritten signature in black ink that reads "Mary Ann Dewan". The script is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

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

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
PROPOSED BUDGET  
2024-25**

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**PROPOSED BUDGET  
2024-25**

**INTRODUCTION**

Education Code 1622 states that on or before July 1 of each fiscal year, the county board of education shall adopt the county superintendent of schools annual County Schools Service Fund Budget for the budget year and shall file the budget with the Superintendent of Public Instruction.

For the 2024-25 fiscal year and each fiscal year thereafter, the county board of education shall adopt the county superintendent of schools annual County Schools Service Fund Budget after the county board of education adopts a local control accountability plan (LCAP) or approves an update to an existing local control and accountability plan if an existing local control and accountability plan or update to a local control and accountability plan is not effective during the budget year.

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

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

For the County School Service Fund in 2024-25, total projected revenues (including Transfer-in) are \$369.51M and projected expenditures (including Transfer-out) are \$394.19M. This includes a projected \$52.42M in expenditures to be returned to the state from local property taxes. This amount may change depending on local property taxes. The SCCOE's 2024-25 reserve for economic uncertainty, after removing certain designations, is approximately \$15.77M.

The projected beginning fund balance for 2024-25 is \$108.94M. The actual fund balance will be determined after the close of fiscal year 2023-24, late August/early September. The State requires at least 2% minimum reserve. The SCCOE's undesignated ending fund balance (reserve) meets the State mandated reserve requirement of 2%, and SCCOE is able to maintain the additional 2% reserve requirement as set forth by Board Policy #3100, for 2024-25 and the two subsequent fiscal years.

SCCOE is required to prepare a multi-year budget projection to determine if the County Office will be able to meet its financial commitments for the two projected out years, 2025-26 and 2026-27. In preparing the MYP, the County Office must develop assumptions based on the most recent available information to drive the projection. Based on these assumptions, the SCCOE reserve is projected at 4.72% and 4.74% for 2025-26 and 2026-27, respectively.

## BUDGET AND MULTI-YEAR PROJECTION ASSUMPTIONS

### FISCAL YEAR 2024-25

#### Revenue Assumptions

1. Lottery revenues are projected as follows:  
Unrestricted at \$177 per Average Daily Attendance (ADA); \$219,670  
Restricted Proposition 20 at \$72 per ADA; \$89,357  
No Cost-Of-Living Adjustment (COLA) applied to FYs 2025-26 and 2026-27.
2. Community School estimated ADA, percentage of English Learners, Free and Reduced-Price Meals (FRPM) and Foster Youth (Unduplicated), and Base, Supplemental and Concentration per ADA amounts are as follows:

Estimated EL/FRPM/Foster Youth %	90.32%/40.32%
Estimated ADA	120
Base Grant (per ADA)	\$16,519.96
Supplemental / Concentration (per ADA)	\$5,781.99

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

Estimated EL/FRPM/Foster Youth %	100.00%
Estimated ADA	50
Base Grant (per ADA)	\$16,519.96
Supplemental (per ADA)	\$5,781.99
Concentration (per ADA)	\$2,890.99

4. Opportunity Youth Academy's (OYA) estimated ADA is 60 Probation Referred and 200 District of Residence (DOR). The probation referred ADA is part of the SCCOE LCFF entitlement calculation and district of residence ADA is funded with Charter Schools in Lieu of Property Taxes, and state aid. The DOR concentration grant includes the add-on, from 50% to 65%, starting in FY 2021-22. Below are the Base, Concentration and Supplemental per ADA amounts for the probation referred:

Estimated EL/FRPM/Foster Youth %	81.25%/31.25%
Estimated ADA	60
Base Grant (per ADA)	\$16,519.96
Supplemental / Concentration (per ADA)	\$5,781.99

5. SCCOE and OYA have elected to receive mandate funding under the Mandated Cost Block Grant and the estimated amount budgeted is \$338,853 for SCCOE and \$11,118 for Opportunity Youth Academy Charter.
6. LCFF Equity Multiplier revenue of \$395,782 is included in Alternative Education's budget.
7. Interest income is projected to be \$4,500,000.
8. Funding from Proposition 30, the Education Protection Account (EPA), is budgeted at approximately \$34K for Alternative Education and approximately \$52K for the OYA.

9. Commencing on FY 2023-24, the County Non-Juvenile Court (Community School) and the Juvenile Court Schools ADA are funded using the “greater of current year, prior year or 3-prior year average”. The Community School funded ADA is based on current year projections which is at 120 and Court School funded ADA is based on 3-prior year average of 63.40. The table titled, “3-prior year ADA”, provides the ADA data for the three prior years to compute the 3-year average utilized for FY2024-25 funded ADA of 63.40. The projected 3-year averages for 2024-25 and 2025-26 are lower due to lower projected ADA of 50.

<b>3-Prior Year ADA</b>			
<b>Program</b>	<b>2021-22 ADA</b>	<b>2022-23 ADA</b>	<b>2023-24 ADA (projected)</b>
Court School	68.13	72.07	50

<b>Projected ADA</b>			
<b>Program</b>	<b>2024-25 Projected ADA</b>	<b>2025-26 Projected ADA</b>	<b>2026-27 Projected ADA</b>
Court School	50.00	50.00	50.00

<b>Projected Funded ADA</b>			
<b>Program</b>	<b>2024-25 Projected ADA 3-year average</b>	<b>2025-26 Projected ADA 3-year average</b>	<b>2026-27 Projected ADA 3-year average</b>
Court School	63.40	57.36	50

10. \$2.5M of Redevelopment Agency Funds (RDA) revenue is budgeted for FYs 2024-25, 2025-26 and 2026-27.
11. The SCCOE will continue to provide General Fund support for the following programs:
- Alternative Education programs and the Opportunity Youth Academy Charter:

<b>Program</b>	<b>2024-25 Proposed Budget</b>	<b>2025-26 Estimated</b>	<b>2026-27 Estimated</b>
County Community Schools	\$224,978	\$169,923	\$105,349
Juvenile Court Schools	\$2,890,636	\$2,542,135	\$2,736,039
<b>Total Alternative Education</b>	<b>\$3,115,614</b>	<b>\$2,712,058</b>	<b>\$2,841,388</b>
<b>Opportunity Youth Academy Charter</b>	<b>\$1,369,971</b>	<b>\$ 791,560</b>	<b>\$698,060</b>

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

<b>Program</b>	<b>2024-25 Proposed Budget</b>	<b>2025-26 Estimated</b>	<b>2026-27 Estimated</b>
County Community Schools	\$4,368,826	\$4,447,690	\$4,539,986
Juvenile Court Schools	\$1,797,232	\$1,684,517	\$1,534,280
<b>Total Alternative Education</b>	<b>\$6,166,058</b>	<b>\$6,132,207</b>	<b>\$6,074,266</b>
<b>Opportunity Youth Academy Charter</b>	<b>\$4,411,788</b>	<b>\$4,533,257</b>	<b>\$4,675,533</b>

- Support to other programs in FY 2024-25 includes \$1.86M in Environmental Education and \$630K for services in support to smaller districts.

- c. The estimated support provided from General Fund for internal services to the Technology and Data Services Division is estimated at \$9.6M in FY 2024-25, \$7M in FY 2025-26 and at \$7M 2026-27.
12. Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, which includes the Elementary and Secondary School Relief (ESSER II and III) and Assembly Bill 86 COVID-19 relief funding, which includes In-Person Instruction and Expanded Learning Opportunities Grant funding is included in the budget. This is one-time restricted funding that is being provided to support the safe return of students to in-person instruction and to address learning loss and mental health and wellness of students through supplemental instruction and student supports. ESSER III funds are available for obligation through September 30, 2024.

COVID Funding Source	Budgeted in 2024-25
ESSER III - ARP	65,036
<b>Total</b>	<b>\$65,036</b>

## Expenditure Assumptions

13. Salary and Health and Welfare Benefit increases are based upon negotiated contract changes that occurred in FY 2023-24.

Salary Increase	FY 23-24 Salary Increase		FY 24-25 Salary Increase		FY 25-26 Salary Increase
Association of County Educators/CA Teachers Association	Effective July 1, 2023	8%	TBD		TBD
Psychologists & Social Workers	Effective July 1, 2023	8%	Effective July 1, 2024	2%	TBD
Classified Non-Management	Effective September 1, 2023	8%	TBD		TBD
Management	Effective July 1, 2023	5%	Effective July 1, 2024	2%	TBD

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

- All full-time employees are eligible to receive SCCOE's Employer Contribution for Health and Welfare benefits.
- Effective October 1, 2023, the SCCOE Employer contribution amount increased by 7.20% to \$1,702 per full-time employee.

Fiscal Year	SCCOE Employer Contribution Monthly	SCCOE Employer Contribution Annually	Increase in SCCOE Employer Contribution Monthly	Increase in SCCOE Employer Contribution Annually	Percentage Increase in SCCOE Employer Contribution
2023-24	\$1,702	\$20,424	\$114	\$1,368	7.20%
2024-25	\$1,844	\$22,128	\$142	\$1,704	8.34%
2025-26	TBD	TBD	TBD	TBD	TBD

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

<b>Employer Paid Benefits</b>	<b>SCCOE Employer Contribution Monthly</b>	<b>SCCOE Employer Contribution Annually</b>
Delta Dental Buy Up	\$222.70	\$2,672.40
MES Vision	\$28.03	\$336.36
Life Insurance	\$2.50	\$30.00

The projected cost of employer paid health and welfare benefits is approximately \$25,167 annually per full-time employee.

14. STRS rates are projected to remain the same for FY2023-24 to FY2024-25 and the subsequent two fiscal years, at 19.10%. STRS on-behalf has been included in all three fiscal years estimated at \$5.7M annually. STRS rates are based on the School Services of California (SSC) Financial Projection Dartboard.
15. PERS rates are projected to increase from 26.68% to 27.05% in FY 2024-25, an estimated cost of approximately \$26.2M in FY 2024-25. The rate will increase to 27.60% in FY 2025-26 for an estimated increase in cost of approximately \$533K, and to 28.00% in FY 2026-27 for cost increase of approximately \$340K. PERS rates are based on the School Services of California (SSC) Financial Projection Dartboard.
16. Based upon the latest actuarial study, adequate funding is available to cover Other Post-Employment Benefits (OPEB) costs for FY 2024-25 and therefore is not included in the multiyear projections for FY 2025-26 and FY 2026-27.
17. Estimated OASDI (Social Security), Unemployment Insurance (UI) and Medicare rates for FY 2023-24 remains the same for FY 2024-25 and the two out years at 6.20%, .05% and 1.45%, respectively. Rates are based on the School Services of California (SSC) Financial Projection Dartboard.
18. Worker's Compensation rates are based on claim costs associated with the utilization of workers compensation. Certain classifications have higher claims utilization. For these high incidence classifications, such as Special Education, Head Start, and Child Development, we allocate a rate of 3.00%. All other low incidence classifications are allocated at a rate of 1.03%. The above rates are incorporated in the budget for FY2024-25 and multiyear projections.
19. The calculation for Routine Restricted Maintenance Account (RRMA) contribution is 3% of the total County School Service Funds unrestricted expenditures. The budgeted contribution is \$3.94M for FY 2024-25 and estimated \$3.78M for FY 2025-26 and \$3.79M for FY 2026-27.
20. The SCCOE's internal approved FY 2024-25 standard indirect cost rate is 10.97%. The indirect cost rates (ICR) for FY 2024-25 and multiyear projections are as follows:

<b>Program</b>	<b>2024-25 Indirect Cost Rate %</b>	<b>2025-26 Proposed Indirect Cost Rate %</b>	<b>2026-27 Proposed Indirect Cost Rate %</b>
(a) All formula and non-competitive funding Programs except (b) – (g)	10%	10%	10%
(b) Child Development* (Fund 120)	7.50%	7.50%	7.50%
(c) Child Nutrition*	5.06%	5.06%	5.06%
(d) Head Start* (Fund 860)	10.61%	10.61%	10.61%
(e) SELPA (Fund 810)	5.5%	5.5%	5.5%
(f) Special Education** (Fund 820, 950)	7.50%	7.5%	7.5%
(g) Migrant Ed (Fund 870)	8%	8%	8%
All other funding categories apart from (a) – (g)	10.97%	10.97%	10.97%

\*Grant agency restrictions require the indirect cost rates to be lower than SCCOE's approved indirect cost rate.\*\*County Superintendent approval to charge a lower indirect cost rate lower than SCCOE's approved indirect cost rate.

21. Basic aid county offices of education are required to return local property taxes to the state under the current Education Code, section 2575(e) and 2578. Total Return of Local Property Taxes remitted to the State Controller to date is \$285,496,700 for fiscal years 2013-2014 through FY 2022-2023. The FY 2024-25 estimated local property taxes to be returned to the state is budgeted at \$52.4M and \$51.56M for FY 2025-26 and \$50.58M for FY 2026-27.

<b>Fiscal Year</b>	<b>Return of Local Property Taxes</b>
2013-14	\$ 12,295,907
2014-15	\$ 12,873,350
2015-16	\$ 17,459,375
2016-17	\$ 22,140,554
2017-18	\$ 25,225,094
2018-19	\$ 30,723,648
2019-20	\$ 35,113,807
2020-21	\$ 38,668,925
2021-22	\$ 42,600,287
2022-23	\$ 48,395,753
2023-24 estimate	\$ 47,370,712
2024-25 estimate	\$ 52,417,018
2025-26 estimate	\$ 51,562,308
2026-27 estimate	\$ 50,580,227
<b>Total</b>	<b>\$ 487,426,965</b>

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

22. The Santa Clara County Board of Trustees compensation is \$1,170.12 per month and estimated to increase to \$1,228.63 effective January 2025 or \$14,743.56 annually. Trustees are also eligible to receive Employer Health and Welfare benefits which is projected to cost \$25,167 per trustee.

<b>Expenditure</b>	<b>2024-25 Budget</b>
Governing Board members stipend	\$ 100,747
Benefits	59,613
Supplies and Materials	9,648
Travel and Conferences	16,943
Mileage Reimbursement	2,000
Dues and Memberships	22,746
Rents, Leases and Repairs	800
Print Services	1,423
Contracted Services	39,965
Election	2,000,000
Legal Services	10,135
Advertising	645
Caterers	13,250
Communications	3,165
Equipment	5,184
<b>Total</b>	<b>\$ 2,286,264</b>

23. Personnel Commission budget for fiscal year FY 2024-25:

<b>Expenditure</b>	<b>2024-25 Budget*</b>
Administrative Assistant - Classified	\$ 128,562
Director - Classified	212,325
Other Management - Classified	156,986
Other Specialists/Technicians	286,466
Employee Benefits	415,458
Commissioner Benefits	49,875
Materials & Supplies	5,554
Travel & Conferences	5,611
Travel Recruitment	500
Mileage Reimbursement	312
Dues & Memberships	4,565
Print Services	2,777
Contract Services - Other	8,939
Commissioner Stipends	2,400
Advertising	31,836
Caterers	1,000
Contract Services - Other	3,200
Communications - Postage/Courier	100
Cell Phone Stipend Classified	960
<b>Total</b>	<b>\$ 1,317,426</b>

\*Approval and adoption of the FY2024-25 Personnel Commission Budget was approved at the Personnel Commission meeting held on May 8, 2024.

## **County School Service Funds Balance/Reserves**

24. SCCOE's reserve includes 4% for Economic Uncertainties in the amount of \$15,767,722 in FY 2024-25. 2% is mandated by the State and an additional 2% per Board Policy #3100.
25. Per Board Policy #3100, if Facilities Fund ending fund balance per prior year unaudited actuals has fallen below \$3M, annual contribution of up to 1% of the total County School Service Fund unrestricted expenditures is assigned in the reserve to the Facilities Fund if the funds are available. This is to provide for the replacement, renovation, and construction of facilities for SCCOE purposes. This condition has not been met for FY 2025-26 and FY 2026-27.
26. The \$176K reserve for the Board's Legal Fees Designation will be met in FY 2024-25, FY 2025-26, and FY 2026-27.

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - UNRESTRICTED**  
**REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE**  
**2024-25 PROPOSED BUDGET**

	Estimated Actual 2023-24*	Proposed Budget 2024-25	Increase/ (Decrease)
<b>A) REVENUES</b>			
LCFF Sources	\$103,022,225	\$102,340,289	(\$681,936)
Federal Revenue	-	-	-
Other State Revenue	662,441	652,641	(9,800)
Other Local Revenue	21,967,780	17,170,316	(4,797,464)
<b>TOTAL REVENUES</b>	<b>125,652,446</b>	<b>120,163,246</b>	<b>(\$5,489,200)</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	16,670,145	16,116,933	(\$553,212)
Classified Salaries	37,974,554	37,430,683	(543,871)
Employee Benefits	24,607,270	26,189,583	1,582,313
Books and Supplies	1,582,345	2,771,466	1,189,121
Services and Other Operating Expenses	10,625,025	12,703,454	2,078,429
Capital Outlay	2,427,083	2,379,685	(47,398)
Other Outgo	47,370,712	52,417,018	5,046,306
Direct Support/Indirect Costs	(16,586,478)	(18,753,661)	(2,167,183)
<b>TOTAL EXPENDITURES</b>	<b>124,670,656</b>	<b>131,255,161</b>	<b>\$6,584,505</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>981,790</b>	<b>(11,091,915)</b>	<b>(\$12,073,705)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer Out	981,750	-	(981,750)
Contributions	(1,803,376)	(1,528,832)	274,544
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>(2,785,126)</b>	<b>(1,528,832)</b>	<b>\$1,256,294</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(1,803,336)</b>	<b>(12,620,747)</b>	<b>(\$10,817,411)</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>49,222,084</b>	<b>47,418,748</b>	<b>(\$1,803,336)</b>
Property Tax Accounting Adjustment	-	-	-
<b>G) ENDING FUND BALANCE</b>	<b>\$47,418,748</b>	<b>\$34,798,001</b>	<b>(\$12,620,747)</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - UNRESTRICTED**  
**REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE**  
**2024-25 PROPOSED BUDGET**

	Estimated Actual 2023-24*	Proposed Budget 2024-25	Increase/ (Decrease)
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>			
a) Assigned for:			
Revolving Cash	\$25,000	\$25,000	\$0
Stores	-	-	-
All Others	-	-	-
b) Restricted	-	-	-
c) Committed	-	-	-
d) Assigned			
Board Designation (Legal)	176,000	176,000	-
Facilities	3,857,042	1,610,904	(\$2,246,138)
Technology & Data Services	9,694,789	7,812,335	(\$1,882,454)
Leave Liability	3,034,584	3,034,584	-
Deferred Maintenance	649,631	369,699	(\$279,932)
Carryover Unspent Funds	4,346,202	3,533,545	(\$812,657)
Total Assignments	21,783,248	16,562,067	(\$5,221,181)
e) Reserve:			
State Mandated Reserve	7,524,034	7,883,861	\$359,827
Board Maintained Reserve	7,524,034	7,883,861	359,827
Unassigned Reserve	10,587,432	2,468,212	(8,119,220)
Total Reserve (\$)	25,635,500	18,235,934	(\$7,399,566)
Total Reserve (%)	6.81%	4.63%	-2.19%
<b>ENDING FUND BALANCE (a + b)</b>	<b>\$47,418,748</b>	<b>\$34,798,001</b>	<b>(\$12,620,747)</b>

\* Includes prior year carryovers

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**DETAILS OF UNRESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES**  
**2024-25 PROPOSED BUDGET**

	Estimated Actual 2023-24*	Proposed Budget 2024-25	Increase/ (Decrease)
<b>A) LCFF SOURCES</b>			
State Aid	\$16,004,240	\$10,750,145	(\$5,254,095)
Education Protection Acct (EPA)	83,000	86,000	3,000
Property Taxes	227,756,951	239,032,092	11,275,141
Property Taxes Transfer SELPA	(140,821,966)	(147,527,948)	(6,705,982)
<b>TOTAL LCFF SOURCES</b>	<b>103,022,225</b>	<b>102,340,289</b>	<b>(\$681,936)</b>
<b>B) FEDERAL REVENUE</b>			
All Other Federal Revenue	-	-	-
<b>TOTAL FEDERAL REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>C) OTHER STATE REVENUE</b>			
Mandated Cost Reimbursement	347,706	349,971	\$2,265
State Lottery Revenue	227,402	219,670	(\$7,732)
All Other State Revenue	87,333	83,000	(4,333)
<b>TOTAL OTHER STATE REVENUE</b>	<b>662,441</b>	<b>652,641</b>	<b>(\$9,800)</b>
<b>D) OTHER LOCAL REVENUE</b>			
Interest	4,948,514	4,500,000	(448,514)
Gains or Losses on Investment	5,042,334	-	(5,042,334)
Other Transfer in From All Other	-	-	-
Interagency Services	5,340,418	5,633,920	293,502
All Other Fees & Contract	2,433,890	2,515,451	81,561
All Other Local Revenues	3,127,624	3,070,945	(56,679)
All Other Sales	170,000	170,000	-
Tuition	905,000	1,280,000	375,000
<b>TOTAL OTHER LOCAL REVENUE</b>	<b>21,967,780</b>	<b>17,170,316</b>	<b>(4,797,464)</b>
<b>TOTAL UNRESTRICTED GENERAL PURPOSE REVENUES</b>	<b>\$125,652,446</b>	<b>\$120,163,246</b>	<b>(\$5,489,200)</b>

\* Includes prior year carryovers

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - RESTRICTED**  
**REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE**  
**2024-25 PROPOSED BUDGET**

	Estimated Actual 2023-24*	Proposed Budget 2024-25	Increase/ (Decrease)
<b>A) REVENUES</b>			
LCFF Sources	\$94,206,922	\$108,126,047	\$13,919,125
Federal Revenue	61,047,780	57,981,023	(3,066,757)
Other State Revenue	42,558,345	29,650,026	(12,908,319)
Other Local Revenue	61,831,370	53,590,628	(8,240,742)
<b>TOTAL REVENUES</b>	<b>259,644,417</b>	<b>249,347,724</b>	<b>(\$10,296,693)</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	52,324,980	58,257,623	\$5,932,643
Classified Salaries	51,533,110	58,031,619	6,498,509
Employee Benefits	57,522,612	66,583,166	9,060,554
Books and Supplies	4,118,248	4,939,957	821,709
Services and Other Operating Expenses	57,263,779	50,836,201	(6,427,578)
Capital Outlay	7,291,953	2,639,561	(4,652,392)
Other Outgo	4,938,554	4,147,175	(791,379)
Direct Support/Indirect Costs	15,556,087	17,502,585	1,946,498
<b>TOTAL EXPENDITURES</b>	<b>250,549,323</b>	<b>262,937,887</b>	<b>\$12,388,564</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>9,095,094</b>	<b>(13,590,163)</b>	<b>(\$22,685,257)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>			
Contributions/Flexibility Transfers	1,803,376	1,528,832	(274,544)
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>1,803,376</b>	<b>1,528,832</b>	<b>(\$274,544)</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>10,898,470</b>	<b>(12,061,331)</b>	<b>(\$22,959,801)</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>50,625,524</b>	<b>61,523,994</b>	<b>\$10,898,470</b>
<b>G) ENDING FUND BALANCE</b>	<b>61,523,994</b>	<b>49,462,663</b>	<b>(\$12,061,331)</b>
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>			
a) Assigned for:			
All Others	-	-	-
Total Assignments	-	-	-
b) Restricted:			
Carryover of Unspent Funds	61,523,994	49,462,663	(12,061,331)
<b>ENDING FUND BALANCE (a + b)</b>	<b>\$61,523,994</b>	<b>\$49,462,663</b>	<b>(\$12,061,331)</b>

\* Includes prior year carryovers

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES**  
**2024-25 PROPOSED BUDGET**

	Estimated Actual 2023-24*	Budget 25	2024- 25	Increase/ (Decrease)
<b>A) LCFF SOURCES</b>				
Special Ed Property Tax Transfer	\$ 94,206,922	\$ 108,126,047		\$ 13,919,125
<b>Total Sources</b>	94,206,922	108,126,047		13,919,125
<b>B) FEDERAL REVENUE</b>				
Special Ed IDEA -Basic	2,300,518	2,220,298		(80,220)
Special Ed IDEA -Preschool	55,298	46,180		(9,118)
Special Ed Discretionary Grants	-	5,678		5,678
Special Ed Preschool Staff Development	394	177		(217)
Special Ed IDEA Early Intervention	813,981	813,981		-
Special Education Dispute Resolution	165,854	14,807		(151,047)
Head Start Program	26,933,642	27,360,267		426,625
Early Head Start	6,278,186	9,851,106		3,572,920
Title I: Opportunity Youth Academy (OYA) Admin	259,183	-		(259,183)
Title I: Part A	529,141	621,367		92,226
Title I: Part D Delinquent	618,807	720,283		101,476
Title I: Migrant Education	7,678,050	8,403,772		725,722
Homeless Children & Foster Youth	445,681	285,084		(160,597)
National Science Foundation	498,578	-		(498,578)
CPIN - SCOE Contract	-	-		-
ESSA: CSI	809,818	1,084,597		274,779
ESSER	1,166,749	65,036		(1,101,713)
Public Charter Schools Grant	102,307	-		(102,307)
NOAA/BWET Grant	32,240	11,010		(21,230)
CDPH Workforce Dev Grant	55,184	-		(55,184)
DHHS RoKhanna Grant	100,419	-		(100,419)
ARP HCY II	20,100	-		(20,100)
Emergency Assistance to NPS	9,328,209	-		(9,328,209)
Title II: Part A Teacher Quality	29,100	26,875		(2,225)
SMBH Services	1,562,709	3,602,303		2,039,594
MHSPD Grant	844,467	1,784,805		940,338
SCCOE Digital Equity	30,504	-		(30,504)
Education Innovation & Research	128,335	800,695		672,360
Title III: Limited English Proficiency	31,118	49,455		18,337
Title III: Technical Assistance	177,729	150,853		(26,876)
Title IV Student Support	51,479	62,394		10,915
<b>TOTAL FEDERAL REVENUE</b>	61,047,780	57,981,023		(3,066,757)
<b>C) OTHER STATE REVENUE</b>				
Special Education Charter School	444,055	373,773		(70,282)
Special Education All Other State Revenue	4,246,343	4,143,374		(102,969)
Special Education Workability	141,290	141,290		-
Special Education - SELPA Equip/Supplies	611,308	-		(611,308)
Special Education - SELPA Low Inc	-	742,221		742,221
Special Education - RLA Administrative Services	1,754,264	1,953,865		199,601
SELPA	546,040	780,000		233,960
Special Education Teachers K & ES	64,041	-		(64,041)
Special Ed Dispute Resolution	-	17,443		17,443
OYA - College and Career Access Pathway	100,000	-		(100,000)
IEEEP	1,035,657	97,393		(938,264)
OYA - CA Serves Grant Program	500,000	-		(500,000)
Lottery: Instructional Materials	73,536	89,357		15,821
Student Support & Enrichment Block Grant	895,710	895,710		-

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES**  
**2024-25 PROPOSED BUDGET**

	Estimated Actual 2023-24*	Budget 25	2024- Increase/ (Decrease)
Local Solution Grant	1,210,446	-	(1,210,446)
Tobacco Use Prevention Education (TUPE)	1,824,057	1,193,617	(630,440)
OYA - Special Education	40,176	-	(40,176)
Classified School Employee Teacher Cred	28,754	-	(28,754)
Foster Youth Programs	987,337	517,026	(470,311)
SRTAC Grant	5,928,208	4,000,000	(1,928,208)
Reversing Opiod Overdoses	114,816	-	(114,816)
Electrician Technician Grant	101,394	-	(101,394)
EETD Grant	890,839	956,270	65,431
Anti-Bias Grant	100,000	74,035	(25,965)
Teacher Residency Capacity	(164,826)	107,011	271,837
Childcare Worker Grant	66,978	-	(66,978)
CSETCP Grant	457,021	2,400,000	1,942,979
CCSPP Implementation Grant	8,410,467	2,761,236	(5,649,231)
Geolead	350,230	496,876	146,646
Water & Wastewater Tech	98,139	-	(98,139)
TRIE Grant	306,462	1,600,000	1,293,538
K-12 Strong Workforce Program	436,875	219,433	(217,442)
Social & Human Srv Asst	63,593	-	(63,593)
Mental Health Counselors	63,593	-	(63,593)
Integrated Data System	5,000,000	-	(5,000,000)
Calfire Green Schoolyard Project	1,149	-	(1,149)
Arts, Music and Instructional Materials	282,071	-	(282,071)
LCFF Equity Multiplier	395,782	395,782	-
In Person Instruction	18,814	-	(18,814)
CTE	93,112	-	(93,112)
STRS On-Behalf	5,040,614	5,694,314	653,700
All Other State Revenue	-	-	-
<b>TOTAL OTHER STATE REVENUE</b>	<b>42,558,345</b>	<b>29,650,026</b>	<b>(12,908,319)</b>
<b>D) OTHER LOCAL REVENUE</b>			
Special Education Trsf Apportionment from District	17,903,174	17,258,350	(644,824)
Special Ed Non Public Schools Trsf Apportionment from District	3,387,330	3,551,873	164,543
Special Ed - Facilities	12,636	12,636	-
Special Ed Local Revenue	3,474	-	(3,474)
SELPA Equip/Supplies	50,000	50,000	-
Community Redevelopment Funds (RDA)	5,636,936	2,500,000	(3,136,936)
Tuition	1,412,160	558,253	(853,907)
SELPA Staff Development	17,000	12,000	(5,000)
Walden West All other Fees and Contracts	3,256,605	3,384,604	127,999
Walden West Food Service Sales/Leases/Other	102,377	92,703	(9,674)
CTE Donations	1,000	-	(1,000)
Deputy Superintendent Donations	21,500	-	(21,500)
Special Education Donations	10,930	-	(10,930)
AED Donations	250	-	(250)
AED Scholarships	5,000	-	(5,000)
All Other Fees & Contracts - Teacher Recognition Day	3,500	3,750	250
All Other Fees & Contracts -SMCOE EWIC Grant	6,303	-	(6,303)
All Other Local Revenue - Teacher Recognition Day	11,500	11,500	-
All Other Fees & Contracts - QM EL Apprenticeship	73,656	-	(73,656)
All Other Fees & Contracts - Shortino Family Foundation	47,718	-	(47,718)
All Other Local Revenue - Calshape	93,540	-	(93,540)
All Other Local Revenue - Recreation Pilot Program	15,000	-	(15,000)

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES**  
**2024-25 PROPOSED BUDGET**

	Estimated Actual 2023-24*	Budget 25	2024- 25	Increase/ (Decrease)
All Other Local Revenue - Title I Part A Juvenile Hall	8,750		-	(8,750)
All Other Local Revenue - MOU CalECSE CVUSD San Gab	5,755		-	(5,755)
Superintendent Office Contracts	19,000		-	(19,000)
All Other Fees & Contracts-CPIN Service Fee	55,025		-	(55,025)
CPIN - SCOE Contract	221,890		237,920	16,030
SCOE - EWIG ELAP Grant	13,954		100,000	86,046
LCRSET Grant Regional Hub	4,262		250,000	245,738
All Other Fees & Contracts-WV/Mission CCD	137,737		-	(137,737)
All Other Fees & Contracts-SJ/Evergreen CCD	136,667		-	(136,667)
All Other Fees & Contracts-Gavilan CCD	130,037		-	(130,037)
All Other Fees & Contracts-Foothill CCD	107,990		-	(107,990)
Interagency Services/LEA's - SCC College Liason	318,783		317,143	(1,640)
SCC Educational Manager Program	946,481		1,232,756	286,275
All Other Fees & Contracts - SVCF-SCC Early Learning Facilities	55,728		-	(55,728)
All Other Local Revenue-Wormenhaven	100,000		100,000	-
Interagency Services/LEA's-Applicant Fingerprint Services	9,520		50,000	40,480
All Other Fees & Contracts-Applicant Fingerprint Services	10,649		9,469	(1,180)
ACOE MOU CRESC Ethnic Studies	11,880		-	(11,880)
Interagency Services/LEA's-Inclusion Collaborative	331,764		325,263	(6,501)
All Other Fees & Contracts/Sales- Inclusion collaborative	420,272		134,862	(285,410)
OCDE Model Curriculum	23,462		-	(23,462)
Educational Program Reentry Clients	457,936		457,361	(575)
Interagency Services/LEA's-Educational Services Support	56,405		-	(56,405)
All Other Fees & Contracts-First 5	244,306		-	(244,306)
All Other Local Revenue - Silicon Valley Creates	193,403		-	(193,403)
SCCCTE Instructional Programs	429,814		459,300	29,486
SCCCTE Instructional Arts, Music & Electives	176,671		181,563	4,892
All Other Local Revenue - Dept of Justice Tobacco Grant	347,444		477,137	129,693
School Linked Services Init	98,348		99,306	958
All Other Local Revenue - Cafeteria Profit Sharing	18,517		-	(18,517)
All Other Fees and Contracts - VAPA	6,290		3,000	(3,290)
CCSESA Hewlett	20,186		-	(20,186)
All Other Local Revenue-Packard Foundation Grants	61,857		-	(61,857)
All Other Fees & Contracts - SCC MOU FYSS	820,628		1,091,742	271,114
All Other Fees & Contracts - SCC Behavioral Health	2,291,500		2,711,456	419,956
All Other Fees & Contracts - Go Kids	20,800		-	(20,800)
All Other Fees & Contracts - Emergency Child Care Bridge	136,093		139,381	3,288
All Other Fees & Contracts-CCLA	4,918,839		4,885,707	(33,132)
Interagency Services/LEA's-Positive Behavior Intervention	389,775		348,000	(41,775)
Simplified Acquisition Proposal	25,317		-	(25,317)
P-3 Alignment & Workforce Development	22,385		-	(22,385)
All Other Fees & Contracts - SBHIP Blue Cross	781,044		629,477	(151,567)
All Other Fees & Contracts - SCFHP SBHIP MOU	1,784,093		3,916,417	2,132,324
All Other Fees & Contracts - Safe & Healthy Schools	65,000		-	(65,000)
All Other Local - Hewlett Arts	142,412		71,907	(70,505)
Pilot School Health Demo Project	1,681,313		764,196	(917,117)
SCOE - 2023 EWIG MOU	224,355		-	(224,355)
All Other Local Revenue - PDG - R Parent Café Work	8,800		-	(8,800)
All Other Local Revenue - Digital Divide program	76,958		-	(76,958)
All Other Local Revenue - Digital Connectivity	6,507		-	(6,507)
All Other Local Revenue - Silicon Valley Found Childcare	40,000		-	(40,000)
All Other Local Revenue - Medi-Cal Billing Option	5,174,036		1,565,655	(3,608,381)

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES**  
**2024-25 PROPOSED BUDGET**

	Estimated Actual 2023-24*	Budget 25	2024- Increase/ (Decrease)
All Other Local Revenue - SVCF Steps To Success	311	-	(311)
Interagency Services/LEA's-Educator Preparation Programs	340,828	528,000	187,172
All Other Fees & Contracts-Educator Preparation Programs	1,970,493	1,640,900	(329,593)
All Other Fees & Contracts-SCOE CalHope Student Support	560,091	502,686	(57,405)
All Other Fees & Contracts-SVCF	62,063	-	(62,063)
Power of Partnership Event	10,500	-	(10,500)
MTSS Grant	330,913	547,848	216,935
UCLA - Stipend	900	-	(900)
Interagency Services/LEA's-Multilingual & Humanities	41,563	88,020	46,457
All Other Fees & Contracts-Multilingual & Humanities	7,530	11,580	4,050
All Other Local Revenues-Multilingual & Humanities	1,200	-	(1,200)
Youth Garden Grant	455	-	(455)
All Other Fees & Contracts-R & R Trustline	1,148	1,000	(148)
Placer COE Professional Learning	424,552	549,819	125,267
SCOE SchLinked Partner Capacity	273,238	1,250,727	977,489
All Other Local Revenue - SJPLF - SJ Learns	119,141	-	(119,141)
All Other Local Revenue - Bay Area UASI	791,383	-	(791,383)
Interagency Services/LEA's - Early Math	184,732	-	(184,732)
All Other Fees & Contracts - K12 SWP Round 4	419,696	-	(419,696)
All Other Fees & Contracts-SUMS Partner Entity	233,538	313,142	79,604
All Other Fees & Contracts-Community Engagement	9,321	-	(9,321)
All Other Local Revenue- iSteam Local Revenue	5,000	-	(5,000)
All Other Fees & Contracts- iSteam Local Revenue	17,697	43,000	25,303
Interagency Services/LEA's - iSteam Local Revenue	112,147	119,219	7,072
Interagency Services/LEA's - District Support	1,070	-	(1,070)
Interagency Services/LEA's - MTSS	49,633	-	(49,633)
<b>TOTAL OTHER LOCAL REVENUE</b>	<b>61,831,370</b>	<b>53,590,628</b>	<b>(8,240,742)</b>
<b>TOTAL CATEGORICAL PROGRAM REVENUES</b>	<b>259,644,417</b>	<b>249,347,724</b>	<b>(10,296,693)</b>

\* Includes prior year carryovers

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - COMBINED**  
**REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE**  
**2024-25 PROPOSED BUDGET**

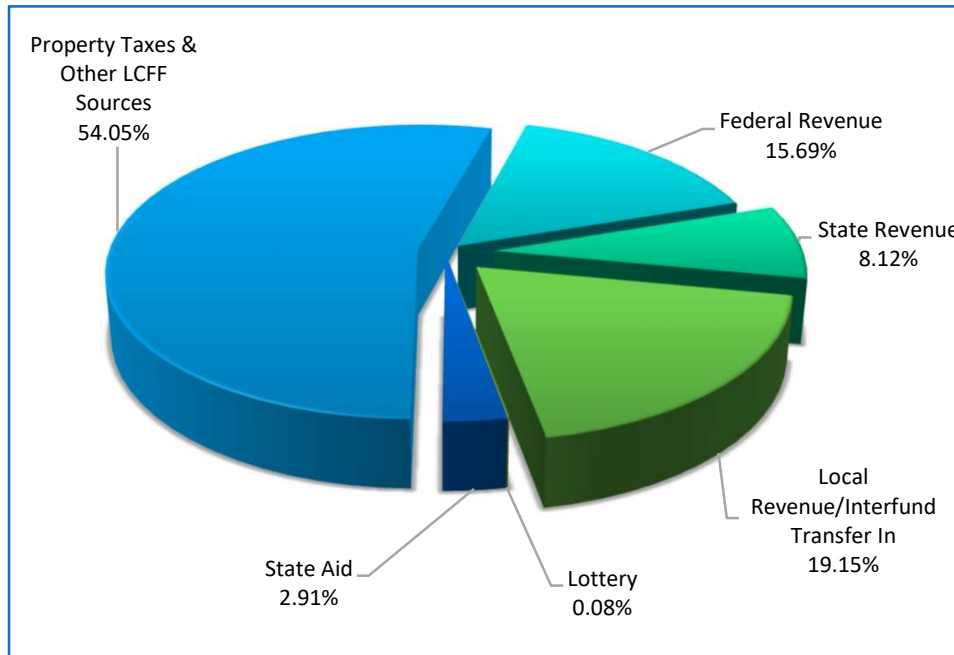
	Estimated Actual 2023-24*	Proposed Budget 2024-25	Increase/ (Decrease)
<b>A) REVENUES</b>			
LCFF Sources	\$ 197,229,147	\$ 210,466,336	\$ 13,237,189
Federal Revenue	61,047,780	57,981,023	(3,066,757)
Other State Revenue	43,220,786	30,302,667	(12,918,119)
Other Local Revenue	83,799,150	70,760,944	(13,038,206)
<b>TOTAL REVENUES</b>	<b>385,296,863</b>	<b>369,510,970</b>	<b>(15,785,893)</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	68,995,125	74,374,556	5,379,431
Classified Salaries	89,507,664	95,462,302	5,954,638
Employee Benefits	82,129,882	92,772,749	10,642,867
Books and Supplies	5,700,593	7,711,423	2,010,830
Services and Other Operating Expenses	67,888,804	63,539,655	(4,349,149)
Capital Outlay	9,719,036	5,019,246	(4,699,790)
Other Outgo	52,309,266	56,564,193	4,254,927
Direct Support/Indirect Costs	(1,030,391)	(1,251,076)	(220,685)
<b>TOTAL EXPENDITURES</b>	<b>375,219,979</b>	<b>394,193,048</b>	<b>18,973,069</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING</b>	<b>10,076,884</b>	<b>(24,682,078)</b>	<b>(34,758,962)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer Out	981,750	-	(981,750)
Other Sources	-	-	-
Contributions	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>(981,750)</b>	<b>-</b>	<b>981,750</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>9,095,134</b>	<b>(24,682,078)</b>	<b>(33,777,212)</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>99,847,608</b>	<b>108,942,742</b>	<b>9,095,134</b>
Property Tax Accounting Adjustment	-	-	-
<b>G) ENDING FUND BALANCE</b>	<b>108,942,742</b>	<b>84,260,664</b>	<b>(24,682,078)</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - COMBINED**  
**REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE**  
**2024-25 PROPOSED BUDGET**

	Estimated Actual 2023-24*	Proposed Budget 2024-25	Increase/ (Decrease)
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>			
a) Nonspendable			
Revolving Cash	25,000	25,000	-
Stores/Prepaid Expenditures	-	-	-
All Others (Accounts Receivable)	-	-	-
b) Restricted	61,523,994	49,462,663	(12,061,331)
c) Assigned:			
Board Designation (Legal)	176,000	176,000	-
Facilities	3,857,042	1,610,904	(2,246,138)
Technology & Data Services	9,694,789	7,812,335	(1,882,454)
Leave Liability	3,034,584	3,034,584	-
Deferred Maintenance	649,631	369,699	(279,932)
Carryover Unspent Funds	4,346,202	3,533,545	(812,657)
Total Assignments (a+b+c)	83,307,242	66,024,730	(17,282,512)
d) Reserve for Economic Uncertainty:			
State Mandated Reserve	7,524,035	7,883,861	359,826
Board Maintained Reserve	7,524,034	7,883,862	359,828
e) Unassigned Amount	10,587,432	2,468,211	(8,119,221)
Total Reserve (\$)	25,635,500	18,235,934	(7,399,567)
Total Reserve (%)	6.81%	4.63%	-2.19%
<b>ENDING FUND BALANCE (a thru e)</b>	<b>108,942,742</b>	<b>84,260,664</b>	<b>(24,682,079)</b>

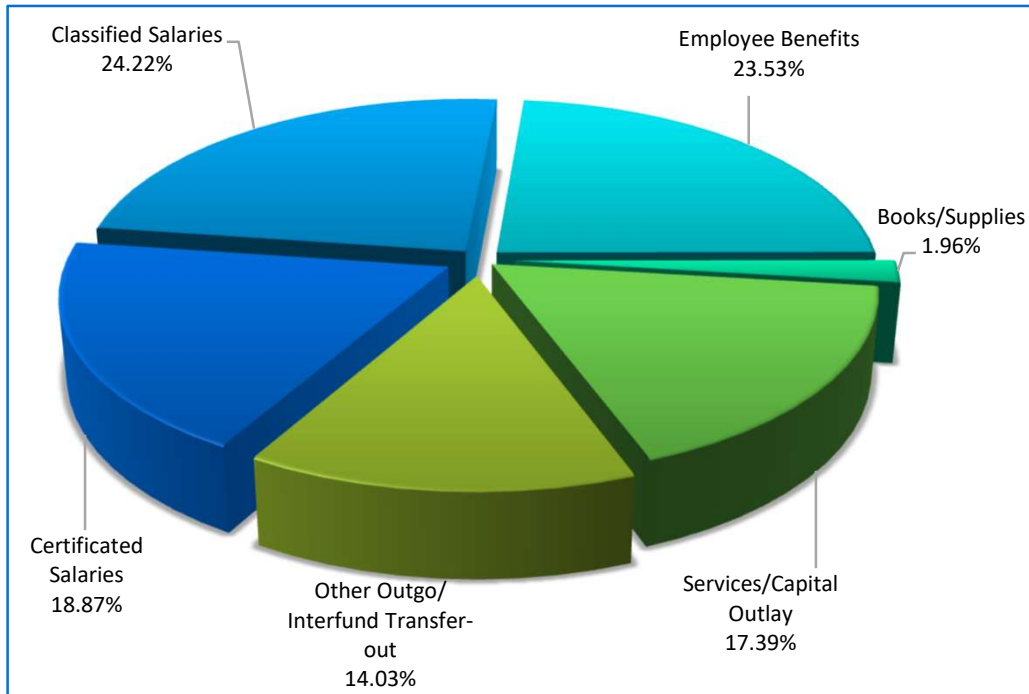
\* Includes prior year carryovers

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**COUNTY SCHOOL SERVICE FUND SOURCES OF REVENUE**  
**2024-25 PROPOSED BUDGET**



Revenue Category	2024-25	
	Proposed Budget	% of Total
State Aid	\$10,750,145	2.91%
Property Taxes & Other LCFF Sources	\$199,716,191	54.05%
Federal Revenue	57,981,023	15.69%
State Revenue	29,993,640	8.12%
Local Revenue/Interfund Transfer In	70,760,944	19.15%
Lottery	309,027	0.08%
Total Revenue	\$ 369,510,970	100.00%

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**COUNTY SCHOOL SERVICE FUND SOURCES OF EXPENDITURES**  
**2024-25 PROPOSED BUDGET**



2024-25		
Expenditures Category	Proposed Budget	% of Total
Certificated Salaries	\$74,374,556	18.87%
Classified Salaries	95,462,302	24.22%
Employee Benefits	92,772,749	23.53%
<b>Sub-total Salaries &amp; Benefits</b>	<b>262,609,607</b>	<b>66.62%</b>
Books/Supplies	7,711,423	1.96%
Services/Capital Outlay	68,558,901	17.39%
Other Outgo/ Interfund Transfer-out	55,313,117	14.03%
<b>Total Expenditures</b>	<b>\$394,193,048</b>	<b>100.00%</b>

Back-out Return of Property Tax	(52,417,018)
Total Expenditures exclude Return of Property Tax	341,776,030

<b>% of Salaries &amp; Benefit over Total Expenditures exclude Return of Property Tax</b>	<b>76.84%</b>
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**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**COUNTY SCHOOL SERVICE FUND-UNRESTRICTED**  
**MULTI-YEAR PROJECTION (MYP)**  
**2024-25 PROPOSED BUDGET**

		Estimated Actuals	Proposed Budget	MYP	MYP
		2023-24	2024-25	2025-26	2026-27
<b>REVENUES AND OTHER FINANCING SOURCES</b>					
LCFF Sources	8010-8099	103,022,225	\$ 102,340,289	102,422,328	102,518,456
Federal Revenues	8100-8299	-	-	-	-
Other State Revenues	8300-8599	662,441	652,641	650,470	652,641
Other Local Revenues	8600-8799	21,967,780	17,170,316	20,088,033	20,401,919
Other Financing Sources/Transfers In	8900-8999	-	-	-	-
Contributions	8980/8990	(1,803,376)	(1,528,832)	(363,815)	170,646
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		\$123,849,070	\$ 118,634,414	\$ 122,797,016	\$ 123,743,662
<b>EXPENDITURES AND OTHER FINANCING USES</b>					
Certificated Salaries					
Base Salaries		\$16,670,145	\$ 16,116,933	\$ 16,116,933	\$ 15,926,037
Step & Column Adjustment				161,168	159,261
Cost-of-Living Adjustment				-	-
Other Adjustments				(352,064)	-
Total Certificated Salaries		\$16,670,145	\$ 16,116,933	\$ 15,926,037	\$ 16,085,298
Classified Salaries					
Base Salaries		\$37,974,554	\$ 37,430,683	\$ 37,430,683	\$ 37,804,989
Step & Column Adjustment				374,306	378,050
Cost-of-Living Adjustment				-	-
Other Adjustments				-	-
Total Classified Salaries		\$37,974,554	\$ 37,430,683	\$ 37,804,989	\$ 38,183,039
Employee Benefits		\$24,607,270	\$ 26,189,583	\$ 26,683,314	\$ 27,007,840
Books & Supplies		1,582,345	2,771,466	2,258,068	2,229,740
Services & Other Operating Expenses		10,625,025	12,703,454	9,053,512	9,117,848
Capital Outlay		2,427,083	2,379,685	606,299	606,299
Other Outgo		47,370,712	52,417,018	51,562,308	50,580,227
Direct Support/Indirect Costs		(16,586,478)	(18,753,661)	(18,025,776)	(17,392,910)
Other Financing Uses/Transfers Out		981,750	-	-	-
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		\$125,652,406	\$ 131,255,161	\$ 125,868,751	\$ 126,417,381
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>		(\$1,803,336)	\$ (12,620,747)	\$ (3,071,735)	\$ (2,673,719)

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**COUNTY SCHOOL SERVICE FUND-UNRESTRICTED**  
**MULTI-YEAR PROJECTION (MYP)**  
**2024-25 PROPOSED BUDGET**

	Estimated Actuals 2023-24	Proposed Budget 2024-25	MYP 2025-26	MYP 2026-27
<b>BEGINNING FUND BALANCE</b>	\$49,222,084	\$ 47,418,748	\$ 34,798,001	\$ 31,726,266
<b>PROPERTY TAX ACCOUNTING ADJUSTMENT</b>	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$47,418,748</b>	<b>\$34,798,001</b>	<b>\$ 31,726,266</b>	<b>\$ 29,052,547</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Prepaid Expenditures	-	-	-	-
Board Designation (Legal)	176,000	176,000	176,000	176,000
Facilities	3,857,042	1,610,904	1,464,742	1,325,029
Technology & Data Services	9,694,789	7,812,335	5,886,963	3,895,737
Vacation Liability	3,034,584	3,034,584	3,034,584	3,034,584
Carryover of Unspent Funds	4,346,202	3,533,545	3,344,246	3,153,236
Deferred Maintenance	649,631	369,699	369,699	369,699
Total Assignments	\$ 21,783,248	\$ 16,562,067	\$ 14,301,234	\$ 11,979,285
b) Reserve:				
Reserve for Economic Uncertainties	\$ 15,048,069	\$ 15,767,722	\$ 14,776,979	\$ 14,407,096
Undesignated Reserve	10,587,431	2,468,212	2,648,053	2,666,166
Total Reserve (\$)	\$ 25,635,500	\$ 18,235,934	\$ 17,425,032	\$ 17,073,262
Total Reserve (%)	6.81%	4.63%	4.72%	4.74%
<b>ENDING FUND BALANCE (a + b)</b>	<b>\$ 47,418,748</b>	<b>\$ 34,798,001</b>	<b>\$ 31,726,266</b>	<b>\$ 29,052,547</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**COUNTY SCHOOL SERVICE FUND-RESTRICTED**  
**MULTI-YEAR PROJECTION (MYP)**  
**2024-25 PROPOSED BUDGET**

		Estimated Actuals	Proposed Budget	MYP	MYP
		2023-24	2024-25	2025-26	2026-27
<b>REVENUES AND OTHER FINANCING SOURCES</b>					
LCFF Sources	8010-8099	\$ 94,206,922	\$ 108,126,047	\$ 108,992,607	\$ 110,084,275
Federal Revenues	8100-8299	61,047,780	57,981,023	55,807,589	\$ 55,031,666
Other State Revenues	8300-8599	42,558,345	29,650,026	27,264,080	\$ 23,073,505
Other Local Revenues	8600-8799	61,831,370	53,590,628	44,749,143	\$ 39,701,870
Other Financing Sources/Transfers In	8900-8999	-	-	-	\$ -
Contributions	8980/8990	1,803,376	1,528,832	363,815	\$ (170,646)
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		\$ 261,447,793	\$ 250,876,556	\$ 237,177,234	\$ 227,720,670
<b>EXPENDITURES AND OTHER FINANCING USES</b>					
Certificated Salaries					
Base Salaries		\$ 52,324,980	\$ 58,257,623	\$ 58,257,623	\$ 53,849,440
Step & Column Adjustment				582,574	\$ 538,497
Cost-of-Living Adjustment				-	\$ -
Other Adjustments				(4,990,757)	\$ (1,051,759)
Total Certificated Salaries		\$ 52,324,980	\$ 58,257,623	\$ 53,849,440	\$ 53,336,178
Classified Salaries					
Base Salaries		\$ 51,533,110	\$ 58,031,619	\$ 58,031,619	\$ 56,481,941
Step & Column Adjustment				580,316	\$ 564,819
Cost-of-Living Adjustment				-	\$ -
Other Adjustments			-	(2,129,994)	\$ (662,967)
Total Classified Salaries		\$ 51,533,110	\$ 58,031,619	\$ 56,481,941	\$ 56,383,793
Employee Benefits		\$ 57,522,612	\$ 66,583,166	\$ 64,322,237	\$ 64,169,958
Books & Supplies		4,118,248	4,939,957	4,419,017	\$ 3,843,971
Services & Other Operating Expenses		57,263,779	50,836,201	43,860,550	\$ 35,535,055
Capital Outlay		7,291,953	2,639,561	396,994	\$ 322,717
Other Outgo		4,938,554	4,147,175	4,147,175	\$ 4,147,175
Direct Support/Indirect Costs		15,556,087	17,502,585	16,078,367	\$ 16,021,167
Other Financing Uses/Transfers Out		-	-	-	\$ -
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		\$ 250,549,323	\$ 262,937,887	\$ 243,555,721	\$ 233,760,014
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>		10,898,470	(12,061,331)	(6,378,487)	(6,039,344)

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**COUNTY SCHOOL SERVICE FUND-RESTRICTED**  
**MULTI-YEAR PROJECTION (MYP)**  
**2024-25 PROPOSED BUDGET**

	Estimated Actuals 2023-24	Proposed Budget 2024-25	MYP 2025-26	MYP 2026-27
<b>BEGINNING FUND BALANCE</b>	\$ 50,625,524	\$ 61,523,994	\$ 49,462,663	\$ 43,084,176
<b>ENDING FUND BALANCE</b>	\$ 61,523,994	\$ 49,462,663	\$ 43,084,176	\$ 37,044,832
<b>COMPONENTS OF ENDING FUND BALANCE</b>				
a) Assigned for:				
Revolving Cash	\$ -	\$ -	\$ -	\$ -
Stores/Prepaid Expenditures	-	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Carryover of Unspent Funds	61,523,994	49,462,663	43,084,176	37,044,832
Total Assignments	\$ 61,523,994	\$ 49,462,663	\$ 43,084,176	\$ 37,044,832
b) Reserve:				
Reserve for Economic Uncertainties	\$ -	\$ -	\$ -	\$ -
Undesignated Reserve	-	-	-	-
Total Reserve (\$)	\$ -	\$ -	\$ -	\$ -
Total Reserve (%)	0.00%	0.00%	0.00%	0.00%
<b>ENDING FUND BALANCE (a + b)</b>	\$ 61,523,994	\$ 49,462,663	\$ 43,084,176	\$ 37,044,832

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**COUNTY SCHOOL SERVICE FUND-COMBINED**  
**MULTI-YEAR PROJECTION (MYP)**  
**2024-25 PROPOSED BUDGET**

	Estimated Actuals 2023-24	Proposed Budget 2024-25	MYP 2025-26	MYP 2026-27
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
LCFF Sources	\$ 197,229,147	\$ 210,466,336	\$ 211,414,935	\$ 212,602,731
Federal Revenues	61,047,780	57,981,023	55,807,589	55,031,666
Other State Revenues	43,220,786	30,302,667	27,914,550	23,726,146
Other Local Revenues	83,799,150	70,760,944	64,837,176	60,103,789
Other Financing Sources/Transfers In	-	-	-	-
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$ 385,296,863</b>	<b>\$ 369,510,970</b>	<b>\$ 359,974,250</b>	<b>\$ 351,464,332</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>				
Certificated Salaries				
Base Salaries	\$ 68,995,125	\$ 74,374,556	\$ 74,374,556	\$ 69,775,477
Step & Column Adjustments			743,742	697,758
COLA			-	-
Other Adjustments			(5,342,821)	(1,051,759)
Total Certificated Salaries	\$ 68,995,125	\$ 74,374,556	\$ 69,775,477	\$ 69,421,476
Classified Salaries				
Base Salaries	\$ 89,507,664	\$ 95,462,302	\$ 95,462,302	\$ 94,286,930
Step & Column Adjustments			954,622	942,869
COLA			-	-
Other Adjustments			(2,129,994)	(662,967)
Total Classified Salaries	\$ 89,507,664	\$ 95,462,302	\$ 94,286,930	\$ 94,566,832
Employee Benefits	\$ 82,129,882	\$ 92,772,749	\$ 91,005,551	\$ 91,177,798
Books & Supplies	5,700,593	7,711,423	6,677,085	6,073,711
Services & Other Operating Expenses	67,888,804	63,539,655	52,914,062	44,652,903
Capital Outlay	9,719,036	5,019,246	1,003,293	929,016
Other Outgo	52,309,266	56,564,193	55,709,483	54,727,402
Direct Support/Indirect Costs	(1,030,391)	(1,251,076)	(1,947,409)	(1,371,743)
Other Financing Uses/Transfers Out	981,750	-	-	-
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$ 376,201,729</b>	<b>\$ 394,193,048</b>	<b>\$ 369,424,472</b>	<b>\$ 360,177,395</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>9,095,134</b>	<b>(24,682,078)</b>	<b>(9,450,222)</b>	<b>(8,713,063)</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**COUNTY SCHOOL SERVICE FUND-COMBINED**  
**MULTI-YEAR PROJECTION (MYP)**  
**2024-25 PROPOSED BUDGET**

	Estimated Actuals 2023-24	Proposed Budget 2024-25	MYP 2025-26	MYP 2026-27
<b>BEGINNING FUND BALANCE</b>	\$ 99,847,608	\$ 108,942,742	\$ 84,260,664	\$ 74,810,442
<b>PROPERTY TAX ACCOUNTING ADJUSTMENT</b>	\$ -	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE</b>	\$ 108,942,742	\$ 84,260,664	\$ 74,810,442	\$ 66,097,379
<b>COMPONENTS OF ENDING FUND BALANCE</b>				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Stores/Prepaid Expenditures	-	-	-	-
Board Designation (Legal)	176,000	176,000	176,000	176,000
Facilities	3,857,042	1,610,904	1,464,742	1,325,029
Technology & Data Services	9,694,789	7,812,335	5,886,963	3,895,737
Vacation Liability	3,034,584	3,034,584	3,034,584	3,034,584
Carryover of Unspent Funds	65,870,196	52,996,208	46,428,422	40,198,068
Deferred Maintenance	649,631	369,699	369,699	369,699
Total Assignments	\$ 83,307,242	\$ 66,024,730	\$ 57,385,410	\$ 49,024,117
b) Reserve:				
Reserve for Economic Uncertainties	\$ 15,048,069	\$ 15,767,722	\$ 14,776,979	\$ 14,407,096
Undesignated Reserve	10,587,431	2,468,212	2,648,053	2,666,166
Total Reserve (\$)	\$ 25,635,500	\$ 18,235,934	\$ 17,425,032	\$ 17,073,262
Total Reserve (%)	6.81%	4.63%	4.72%	4.74%
<b>ENDING FUND BALANCE (a + b)</b>	\$ 108,942,742	\$ 84,260,664	\$ 74,810,442	\$ 66,097,379

ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

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

Public Hearing:

Place: Santa Clara County Office of Education  
Date: June 5, 2024  
Time: 5:00 PM

Adoption Date: June 12, 2024

Signed: Mary Ann Dewan  
Clerk/Secretary of the County Board  
(Original signature required)

Contact person for additional information on the budget reports:

Name: Lauren Nguyen  
Title: Interim Director, Internal Business Services  
Telephone: 408-453-6567  
E-mail: LaNguyen@sccoe.org

To update our mailing database, please complete the following:

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

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?  • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	X  n/a	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?  • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	  X X X	X
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	  n/a	X X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?  • Adoption date of the LCAP or an update to the LCAP		X 06/12/2024
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	103,022,225.00	94,206,922.00	197,229,147.00	102,340,289.00	108,126,047.00	210,466,336.00	6.7%
2) Federal Revenue		8100-8299	0.00	61,047,780.00	61,047,780.00	0.00	57,981,023.00	57,981,023.00	-5.0%
3) Other State Revenue		8300-8599	662,441.00	42,558,345.00	43,220,786.00	652,641.00	29,650,026.00	30,302,667.00	-29.9%
4) Other Local Revenue		8600-8799	21,967,780.00	61,831,370.00	83,799,150.00	17,170,316.00	53,590,628.00	70,760,944.00	-15.6%
5) TOTAL, REVENUES			125,652,446.00	259,644,417.00	385,296,863.00	120,163,246.00	249,347,724.00	369,510,970.00	-4.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	16,670,145.00	52,324,980.00	68,995,125.00	16,116,933.00	58,257,623.00	74,374,556.00	7.8%
2) Classified Salaries		2000-2999	37,974,554.00	51,533,110.00	89,507,664.00	37,430,683.00	58,031,619.00	95,462,302.00	6.7%
3) Employee Benefits		3000-3999	24,607,270.00	57,522,612.00	82,129,882.00	26,189,583.00	66,583,166.00	92,772,749.00	13.0%
4) Books and Supplies		4000-4999	1,582,345.00	4,118,248.00	5,700,593.00	2,771,466.00	4,939,957.00	7,711,423.00	35.3%
5) Services and Other Operating Expenditures		5000-5999	10,625,025.00	57,263,779.00	67,888,804.00	12,703,454.00	50,836,201.00	63,539,655.00	-6.4%
6) Capital Outlay		6000-6999	2,427,083.00	7,291,953.00	9,719,036.00	2,379,685.00	2,639,561.00	5,019,246.00	-48.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	47,370,712.00	4,938,554.00	52,309,266.00	52,417,018.00	4,147,175.00	56,564,193.00	8.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(16,586,478.00)	15,556,087.00	(1,030,391.00)	(18,753,661.00)	17,502,585.00	(1,251,076.00)	21.4%
9) TOTAL, EXPENDITURES			124,670,656.00	250,549,323.00	375,219,979.00	131,255,161.00	262,937,887.00	394,193,048.00	5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			981,790.00	9,095,094.00	10,076,884.00	(11,091,915.00)	(13,590,163.00)	(24,682,078.00)	-344.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	981,750.00	0.00	981,750.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,803,376.00)	1,803,376.00	0.00	(1,528,832.00)	1,528,832.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,785,126.00)	1,803,376.00	(981,750.00)	(1,528,832.00)	1,528,832.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,803,336.00)	10,898,470.00	9,095,134.00	(12,620,747.00)	(12,061,331.00)	(24,682,078.00)	-371.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	49,222,083.83	50,625,524.36	99,847,608.19	47,418,747.83	61,523,994.36	108,942,742.19	9.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description Resource Codes Object Codes			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			49,222,083.83	50,625,524.36	99,847,608.19	47,418,747.83	61,523,994.36	108,942,742.19	9.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,222,083.83	50,625,524.36	99,847,608.19	47,418,747.83	61,523,994.36	108,942,742.19	9.1%
2) Ending Balance, June 30 (E + F1e)			47,418,747.83	61,523,994.36	108,942,742.19	34,798,000.83	49,462,663.36	84,260,664.19	-22.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	61,523,994.99	61,523,994.99	0.00	49,462,663.99	49,462,663.99	-19.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	21,758,248.00	0.00	21,758,248.00	16,537,067.00	0.00	16,537,067.00	-24.0%
Board Designation	0000	9780	176,000.00		176,000.00			0.00	
Facilities	0000	9780	3,857,042.00		3,857,042.00			0.00	
Technology and Data Services	0000	9780	9,694,789.00		9,694,789.00			0.00	
Vacation Liability	0000	9780	3,034,584.00		3,034,584.00			0.00	
Carry over of Unspent Funds	0000	9780	4,346,202.00		4,346,202.00			0.00	
Deferred Maintenance	0000	9780	649,631.00		649,631.00			0.00	
Board Designation (Legal)	0000	9780			0.00	176,000.00		176,000.00	
Facilities	0000	9780			0.00	1,610,904.00		1,610,904.00	
Technology & Data Services	0000	9780			0.00	7,812,335.00		7,812,335.00	
Vacation Liability	0000	9780			0.00	3,034,584.00		3,034,584.00	
Carry over of Unspent Funds	0000	9780			0.00	3,533,545.00		3,533,545.00	
Deferred Maintenance	0000	9780			0.00	369,699.00		369,699.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	15,048,068.00	0.00	15,048,068.00	15,767,722.00	0.00	15,767,722.00	4.8%
Unassigned/Unappropriated Amount		9790	10,587,431.83	(.63)	10,587,431.20	2,468,211.83	(.63)	2,468,211.20	-76.7%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	168,964,196.71	13,930,447.66	182,894,644.37				
1) Fair Value Adjustment to Cash in County Treasury		9111	1,213.00	0.00	1,213.00				

Description Resource Codes Object Codes			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) in Banks		9120	5,872.31	208,113.27	213,985.58				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	8,060.69	262,102.56	270,163.25				
4) Due from Grantor Government		9290	6,359.39	236,210.35	242,569.74				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			169,010,702.10	14,636,873.84	183,647,575.94				
<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	2,694,902.41	274,943.37	2,969,845.78				
2) Due to Grantor Governments		9590	4,064.23	0.00	4,064.23				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	154,016.65	154,016.65				
6) TOTAL, LIABILITIES			2,698,966.64	428,960.02	3,127,926.66				
<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)			166,311,735.46	14,207,913.82	180,519,649.28				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year	8011		16,004,240.00	0.00	16,004,240.00	10,750,145.00	0.00	10,750,145.00	-32.8%
Education Protection Account State Aid - Current Year	8012		83,000.00	0.00	83,000.00	86,000.00	0.00	86,000.00	3.6%
State Aid - Prior Years	8019		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tax Relief Subventions									
Homeowners' Exemptions		8021	623,918.00	0.00	623,918.00	655,114.00	0.00	655,114.00	5.0%
Timber Yield Tax		8022	100.00	0.00	100.00	105.00	0.00	105.00	5.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	198,186,806.00	0.00	198,186,806.00	208,096,146.00	0.00	208,096,146.00	5.0%
Unsecured Roll Taxes		8042	11,778,679.00	0.00	11,778,679.00	12,367,613.00	0.00	12,367,613.00	5.0%
Prior Years' Taxes		8043	2,661.00	0.00	2,661.00	1,938.00	0.00	1,938.00	-27.2%
Supplemental Taxes		8044	5,245,000.00	0.00	5,245,000.00	5,507,250.00	0.00	5,507,250.00	5.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,768,000.00	0.00	10,768,000.00	10,768,000.00	0.00	10,768,000.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			242,692,404.00	0.00	242,692,404.00	248,232,311.00	0.00	248,232,311.00	2.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,151,787.00	0.00	1,151,787.00	1,635,926.00	0.00	1,635,926.00	42.0%
Property Taxes Transfers		8097	(140,821,966.00)	94,206,922.00	(46,615,044.00)	(147,527,948.00)	108,126,047.00	(39,401,901.00)	-15.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			103,022,225.00	94,206,922.00	197,229,147.00	102,340,289.00	108,126,047.00	210,466,336.00	6.7%
<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	2,300,518.00	2,300,518.00	0.00	2,220,298.00	2,220,298.00	-3.5%
Special Education Discretionary Grants		8182	0.00	1,035,527.00	1,035,527.00	0.00	880,823.00	880,823.00	-14.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		879,242.00	879,242.00		715,861.00	715,861.00	-18.6%
Title I, Part D, Local Delinquent Programs	3025	8290		618,807.00	618,807.00		720,283.00	720,283.00	16.4%
Title II, Part A, Supporting Effective Instruction	4035	8290		29,100.00	29,100.00		26,875.00	26,875.00	-7.6%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		31,118.00	31,118.00		49,455.00	49,455.00	58.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		102,307.00	102,307.00		0.00	0.00	-100.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		8,907,638.00	8,907,638.00		9,892,206.00	9,892,206.00	11.1%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	47,143,523.00	47,143,523.00	0.00	43,475,222.00	43,475,222.00	-7.8%
TOTAL, FEDERAL REVENUE			0.00	61,047,780.00	61,047,780.00	0.00	57,981,023.00	57,981,023.00	-5.0%
<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		2,915,271.00	2,915,271.00		3,201,354.00	3,201,354.00	9.8%
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	4,059,322.00	4,059,322.00	0.00	4,059,322.00	4,059,322.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	347,706.00	0.00	347,706.00	349,971.00	0.00	349,971.00	0.7%
Lottery - Unrestricted and Instructional Materials		8560	227,402.00	93,088.00	320,490.00	219,670.00	89,357.00	309,027.00	-3.6%
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%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		1,824,057.00	1,824,057.00		1,193,617.00	1,193,617.00	-34.6%
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		93,112.00	93,112.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	87,333.00	33,573,495.00	33,660,828.00	83,000.00	21,106,376.00	21,189,376.00	-37.1%
TOTAL, OTHER STATE REVENUE			662,441.00	42,558,345.00	43,220,786.00	652,641.00	29,650,026.00	30,302,667.00	-29.9%
<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	5,636,936.00	5,636,936.00	0.00	2,500,000.00	2,500,000.00	-55.6%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	46,378.00	46,378.00	0.00	49,203.00	49,203.00	6.1%
All Other Sales		8639	170,000.00	119,276.00	289,276.00	170,000.00	43,500.00	213,500.00	-26.2%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,948,514.00	0.00	4,948,514.00	4,500,000.00	0.00	4,500,000.00	-9.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,042,334.00	0.00	5,042,334.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	5,340,418.00	1,801,327.00	7,141,745.00	5,633,920.00	1,758,422.00	7,392,342.00	3.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,433,890.00	23,652,056.00	26,085,946.00	2,515,451.00	24,983,706.00	27,499,157.00	5.4%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	91,667.00	91,667.00	0.00	0.00	0.00	-100.0%
All Other Local Revenue		8699	3,127,624.00	7,781,066.00	10,908,690.00	3,070,945.00	2,887,321.00	5,958,266.00	-45.4%
Tuition		8710	905,000.00	1,412,160.00	2,317,160.00	1,280,000.00	558,253.00	1,838,253.00	-20.7%
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		21,290,504.00	21,290,504.00		20,810,223.00	20,810,223.00	-2.3%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,967,780.00	61,831,370.00	83,799,150.00	17,170,316.00	53,590,628.00	70,760,944.00	-15.6%
TOTAL, REVENUES			125,652,446.00	259,644,417.00	385,296,863.00	120,163,246.00	249,347,724.00	369,510,970.00	-4.1%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	4,670,011.00	26,335,651.00	31,005,662.00	4,037,750.00	28,675,865.00	32,713,615.00	5.5%
Certificated Pupil Support Salaries		1200	678,879.00	8,662,268.00	9,341,147.00	533,587.00	10,583,915.00	11,117,502.00	19.0%
Certificated Supervisors' and Administrators' Salaries		1300	10,857,147.00	12,529,265.00	23,386,412.00	11,471,115.00	15,339,116.00	26,810,231.00	14.6%
Other Certificated Salaries		1900	464,108.00	4,797,796.00	5,261,904.00	74,481.00	3,658,727.00	3,733,208.00	-29.1%
TOTAL, CERTIFICATED SALARIES			16,670,145.00	52,324,980.00	68,995,125.00	16,116,933.00	58,257,623.00	74,374,556.00	7.8%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	934,495.00	27,194,663.00	28,129,158.00	496,859.00	30,893,688.00	31,390,547.00	11.6%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Classified Support Salaries		2200	4,841,176.00	11,096,017.00	15,937,193.00	4,447,816.00	12,527,790.00	16,975,606.00	6.5%
Classified Supervisors' and Administrators' Salaries		2300	11,943,067.00	3,044,510.00	14,987,577.00	12,325,630.00	4,032,043.00	16,357,673.00	9.1%
Clerical, Technical and Office Salaries		2400	18,580,403.00	7,638,369.00	26,218,772.00	19,026,732.00	8,273,681.00	27,300,413.00	4.1%
Other Classified Salaries		2900	1,675,413.00	2,559,551.00	4,234,964.00	1,133,646.00	2,304,417.00	3,438,063.00	-18.8%
TOTAL, CLASSIFIED SALARIES			37,974,554.00	51,533,110.00	89,507,664.00	37,430,683.00	58,031,619.00	95,462,302.00	6.7%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	2,936,495.00	13,994,625.00	16,931,120.00	2,976,469.00	16,085,400.00	19,061,869.00	12.6%
PERS		3201-3202	9,492,079.00	13,475,923.00	22,968,002.00	10,092,618.00	16,101,535.00	26,194,153.00	14.0%
OASDI/Medicare/Alternative		3301-3302	3,092,781.00	4,901,130.00	7,993,911.00	3,034,692.00	5,526,839.00	8,561,531.00	7.1%
Health and Welfare Benefits		3401-3402	8,490,022.00	22,505,131.00	30,995,153.00	9,505,143.00	25,898,349.00	35,403,492.00	14.2%
Unemployment Insurance		3501-3502	34,572.00	51,599.00	86,171.00	26,882.00	60,006.00	86,888.00	0.8%
Workers' Compensation		3601-3602	561,321.00	2,594,204.00	3,155,525.00	553,779.00	2,911,037.00	3,464,816.00	9.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			24,607,270.00	57,522,612.00	82,129,882.00	26,189,583.00	66,583,166.00	92,772,749.00	13.0%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	77,476.00	18,714.00	96,190.00	27,354.00	20,000.00	47,354.00	-50.8%
Books and Other Reference Materials		4200	77,001.00	127,386.00	204,387.00	114,899.00	128,342.00	243,241.00	19.0%
Materials and Supplies		4300	1,138,689.00	2,297,419.00	3,436,108.00	2,085,672.00	3,877,936.00	5,963,608.00	73.6%
Noncapitalized Equipment		4400	284,214.00	1,672,877.00	1,957,091.00	539,691.00	887,895.00	1,427,586.00	-27.1%
Food		4700	4,965.00	1,852.00	6,817.00	3,850.00	25,784.00	29,634.00	334.7%
TOTAL, BOOKS AND SUPPLIES			1,582,345.00	4,118,248.00	5,700,593.00	2,771,466.00	4,939,957.00	7,711,423.00	35.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	227,850.00	38,372,589.00	38,600,439.00	390,000.00	21,366,579.00	21,756,579.00	-43.6%
Travel and Conferences		5200	464,423.00	1,077,614.00	1,542,037.00	747,985.00	1,224,291.00	1,972,276.00	27.9%
Dues and Memberships		5300	179,710.00	28,450.00	208,160.00	261,555.00	20,764.00	282,319.00	35.6%
Insurance		5400 - 5450	3,132,567.00	582.00	3,133,149.00	833,469.00	0.00	833,469.00	-73.4%
Operations and Housekeeping Services		5500	1,250,180.00	849,350.00	2,099,530.00	1,434,972.00	916,356.00	2,351,328.00	12.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,017,516.00	1,200,986.00	2,218,502.00	1,147,658.00	1,465,079.00	2,612,737.00	17.8%
Transfers of Direct Costs		5710	(3,405,936.00)	3,405,936.00	0.00	(3,330,033.00)	3,330,033.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(723,901.00)	277,892.00	(446,009.00)	(707,734.00)	222,755.00	(484,979.00)	8.7%
Professional/Consulting Services and Operating Expenditures		5800	7,699,317.00	11,822,177.00	19,521,494.00	11,382,858.00	21,979,371.00	33,362,229.00	70.9%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Communications		5900	783,299.00	228,203.00	1,011,502.00	542,724.00	310,973.00	853,697.00	-15.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,625,025.00	57,263,779.00	67,888,804.00	12,703,454.00	50,836,201.00	63,539,655.00	-6.4%
<b>CAPITAL OUTLAY</b>									
Land		6100	594,939.00	2,033,715.00	2,628,654.00	679,750.00	36,764.00	716,514.00	-72.7%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	525,229.00	4,238,570.00	4,763,799.00	991,158.00	2,300,080.00	3,291,238.00	-30.9%
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	904,327.00	960,178.00	1,864,505.00	242,033.00	302,717.00	544,750.00	-70.8%
Equipment Replacement		6500	402,588.00	59,490.00	462,078.00	397,612.00	0.00	397,612.00	-14.0%
Lease Assets		6600	0.00	0.00	0.00	69,132.00	0.00	69,132.00	New
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,427,083.00	7,291,953.00	9,719,036.00	2,379,685.00	2,639,561.00	5,019,246.00	-48.4%
<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	1,419,042.00	1,419,042.00	0.00	1,061,401.00	1,061,401.00	-25.2%
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	91,667.00	91,667.00	0.00	0.00	0.00	-100.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	47,370,712.00	3,427,845.00	50,798,557.00	52,417,018.00	3,085,774.00	55,502,792.00	9.3%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			47,370,712.00	4,938,554.00	52,309,266.00	52,417,018.00	4,147,175.00	56,564,193.00	8.1%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(15,556,087.00)	15,556,087.00	0.00	(17,502,585.00)	17,502,585.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,030,391.00)	0.00	(1,030,391.00)	(1,251,076.00)	0.00	(1,251,076.00)	21.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(16,586,478.00)	15,556,087.00	(1,030,391.00)	(18,753,661.00)	17,502,585.00	(1,251,076.00)	21.4%
TOTAL, EXPENDITURES			124,670,656.00	250,549,323.00	375,219,979.00	131,255,161.00	262,937,887.00	394,193,048.00	5.1%
<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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	981,750.00	0.00	981,750.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			981,750.00	0.00	981,750.00	0.00	0.00	0.00	-100.0%
<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									
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(2,767,720.00)	2,767,720.00	0.00	(2,771,128.00)	2,771,128.00	0.00	0.0%
Contributions from Restricted Revenues		8990	964,344.00	(964,344.00)	0.00	1,242,296.00	(1,242,296.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,803,376.00)	1,803,376.00	0.00	(1,528,832.00)	1,528,832.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)</b>			(2,785,126.00)	1,803,376.00	(981,750.00)	(1,528,832.00)	1,528,832.00	0.00	-100.0%

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	103,022,225.00	94,206,922.00	197,229,147.00	102,340,289.00	108,126,047.00	210,466,336.00	6.7%
2) Federal Revenue		8100-8299	0.00	61,047,780.00	61,047,780.00	0.00	57,981,023.00	57,981,023.00	-5.0%
3) Other State Revenue		8300-8599	662,441.00	42,558,345.00	43,220,786.00	652,641.00	29,650,026.00	30,302,667.00	-29.9%
4) Other Local Revenue		8600-8799	21,967,780.00	61,831,370.00	83,799,150.00	17,170,316.00	53,590,628.00	70,760,944.00	-15.6%
5) TOTAL, REVENUES			125,652,446.00	259,644,417.00	385,296,863.00	120,163,246.00	249,347,724.00	369,510,970.00	-4.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	8,897,757.00	106,833,435.00	115,731,192.00	7,350,273.00	117,475,359.00	124,825,632.00	7.9%
2) Instruction - Related Services	2000-2999		11,178,692.00	45,590,513.00	56,769,205.00	12,435,971.00	54,299,619.00	66,735,590.00	17.6%
3) Pupil Services	3000-3999		4,207,694.00	49,162,992.00	53,370,686.00	4,490,546.00	51,394,164.00	55,884,710.00	4.7%
4) Ancillary Services	4000-4999		1,930.00	13,551,998.00	13,553,928.00	0.00	4,689,724.00	4,689,724.00	-65.4%
5) Community Services	5000-5999		0.00	128,464.00	128,464.00	0.00	909.00	909.00	-99.3%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		46,213,966.00	19,058,043.00	65,272,009.00	47,809,640.00	21,929,783.00	69,739,423.00	6.8%
8) Plant Services	8000-8999		6,799,905.00	11,285,324.00	18,085,229.00	6,751,713.00	9,001,154.00	15,752,867.00	-12.9%
9) Other Outgo	9000-9999		47,370,712.00	4,938,554.00	52,309,266.00	52,417,018.00	4,147,175.00	56,564,193.00	8.1%
10) TOTAL, EXPENDITURES			124,670,656.00	250,549,323.00	375,219,979.00	131,255,161.00	262,937,887.00	394,193,048.00	5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			981,790.00	9,095,094.00	10,076,884.00	(11,091,915.00)	(13,590,163.00)	(24,682,078.00)	-344.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	981,750.00	0.00	981,750.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,803,376.00)	1,803,376.00	0.00	(1,528,832.00)	1,528,832.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,785,126.00)	1,803,376.00	(981,750.00)	(1,528,832.00)	1,528,832.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,803,336.00)	10,898,470.00	9,095,134.00	(12,620,747.00)	(12,061,331.00)	(24,682,078.00)	-371.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	49,222,083.83	50,625,524.36	99,847,608.19	47,418,747.83	61,523,994.36	108,942,742.19	9.1%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,222,083.83	50,625,524.36	99,847,608.19	47,418,747.83	61,523,994.36	108,942,742.19	9.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,222,083.83	50,625,524.36	99,847,608.19	47,418,747.83	61,523,994.36	108,942,742.19	9.1%
2) Ending Balance, June 30 (E + F1e)			47,418,747.83	61,523,994.36	108,942,742.19	34,798,000.83	49,462,663.36	84,260,664.19	-22.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	61,523,994.99	61,523,994.99	0.00	49,462,663.99	49,462,663.99	-19.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	21,758,248.00	0.00	21,758,248.00	16,537,067.00	0.00	16,537,067.00	-24.0%
Board Designation	0000	9780	176,000.00		176,000.00			0.00	
Facilities	0000	9780	3,857,042.00		3,857,042.00			0.00	
Technology and Data Services	0000	9780	9,694,789.00		9,694,789.00			0.00	
Vacation Liability	0000	9780	3,034,584.00		3,034,584.00			0.00	
Carry over of Unspent Funds	0000	9780	4,346,202.00		4,346,202.00			0.00	
Deferred Maintenance	0000	9780	649,631.00		649,631.00			0.00	
Board Designation (Legal)	0000	9780			0.00	176,000.00		176,000.00	
Facilities	0000	9780			0.00	1,610,904.00		1,610,904.00	
Technology & Data Services	0000	9780			0.00	7,812,335.00		7,812,335.00	
Vacation Liability	0000	9780			0.00	3,034,584.00		3,034,584.00	
Carry over of Unspent Funds	0000	9780			0.00	3,533,545.00		3,533,545.00	
Deferred Maintenance	0000	9780			0.00	369,699.00		369,699.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	15,048,068.00	0.00	15,048,068.00	15,767,722.00	0.00	15,767,722.00	4.8%
Unassigned/Unappropriated Amount		9790	10,587,431.83	(.63)	10,587,431.20	2,468,211.83	(.63)	2,468,211.20	-76.7%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5810	Other Restricted Federal	614.00	614.00
6018	Student Support and Enrichment Block Grant	895,710.00	895,710.00
6266	Educator Effectiveness, FY 2021-22	721,034.09	31,383.09
6300	Lottery: Instructional Materials	31,268.98	31,268.98
6318	Antibias Education Grant	101,593.32	101,593.32
6332	CA Community Schools Partnership Act - Implementation Grant	12,533,372.50	8,729,731.50
6333	CA Community Schools Partnership Act - Coordination Grant	477,768.00	124,407.00
6500	Special Education	1,853,985.80	1,853,985.80
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	619,334.94	619,334.94
6546	Mental Health-Related Services	20,624.00	20,624.00
6620	Reversing Opioid Overdoses	114,816.00	114,816.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	568,884.44	384,084.44
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	196,307.00	196,307.00
7311	Classified School Employee Professional Development Block Grant	164,562.00	164,562.00
7339	Dual Enrollment Opportunities	94,938.00	94,938.00
7399	LCFF Equity Multiplier	395,782.00	395,782.00
7412	A-G Access/Success Grant	175,748.94	175,748.94
7413	A-G Learning Loss Mitigation Grant	89,500.00	89,500.00
7435	Learning Recovery Emergency Block Grant	576,053.41	370,457.41
7810	Other Restricted State	5,536,534.93	4,797,288.93
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	7,678,809.50	6,543,408.50
9010	Other Restricted Local	28,676,753.14	23,727,118.14
Total, Restricted Balance		61,523,994.99	49,462,663.99

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	51,988,910.00	30,121,419.00	-42.1%
3) Other State Revenue		8300-8599	2,647,615.00	3,443,435.00	30.1%
4) Other Local Revenue		8600-8799	232,652.00	0.00	-100.0%
5) TOTAL, REVENUES			54,869,177.00	33,564,854.00	-38.8%
<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	54,765,376.00	33,564,854.00	-38.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			54,765,376.00	33,564,854.00	-38.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			103,801.00	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	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>			103,801.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(103,801.54)	(.54)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(103,801.54)	(.54)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(103,801.54)	(.54)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(.54)	(.54)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.54)	(.54)	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,746,724.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,746,724.68		
<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)			6,746,724.68		
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from					
Federal Sources		8287	51,988,910.00	30,121,419.00	-42.1%
TOTAL, FEDERAL REVENUE			51,988,910.00	30,121,419.00	-42.1%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	2,647,615.00	3,443,435.00	30.1%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,647,615.00	3,443,435.00	30.1%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	128,851.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	103,801.00	0.00	-100.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			232,652.00	0.00	-100.0%
TOTAL, REVENUES			54,869,177.00	33,564,854.00	-38.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	51,988,910.00	30,121,419.00	-42.1%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	2,647,615.00	3,443,435.00	30.1%
To County Offices	6500	7222	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	128,851.00	0.00	-100.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			54,765,376.00	33,564,854.00	-38.7%
TOTAL, EXPENDITURES			54,765,376.00	33,564,854.00	-38.7%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	51,988,910.00	30,121,419.00	-42.1%
3) Other State Revenue		8300-8599	2,647,615.00	3,443,435.00	30.1%
4) Other Local Revenue		8600-8799	232,652.00	0.00	-100.0%
5) TOTAL, REVENUES			54,869,177.00	33,564,854.00	-38.8%
<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	54,765,376.00	33,564,854.00	-38.7%
10) TOTAL, EXPENDITURES			54,765,376.00	33,564,854.00	-38.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			103,801.00	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	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>			103,801.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(103,801.54)	(.54)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(103,801.54)	(.54)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(103,801.54)	(.54)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(.54)	(.54)	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	(.54)	(.54)	0.0%

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Balance		0,00	0,00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,759,062.00	1,461,289.00	-16.9%
3) Other State Revenue		8300-8599	15,288,143.00	29,782,951.00	94.8%
4) Other Local Revenue		8600-8799	318,212.00	0.00	-100.0%
5) TOTAL, REVENUES			17,365,417.00	31,244,240.00	79.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,437,792.00	2,651,315.00	8.8%
2) Classified Salaries		2000-2999	3,918,959.00	4,515,689.00	15.2%
3) Employee Benefits		3000-3999	3,381,953.00	4,000,034.00	18.3%
4) Books and Supplies		4000-4999	468,226.00	645,402.00	37.8%
5) Services and Other Operating Expenditures		5000-5999	3,004,733.00	18,599,522.00	519.0%
6) Capital Outlay		6000-6999	111,026.00	176,114.00	58.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,030,391.00	1,251,076.00	21.4%
9) TOTAL, EXPENDITURES			14,353,080.00	31,839,152.00	121.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,012,337.00	(594,912.00)	-119.7%
<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>			3,012,337.00	(594,912.00)	-119.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,310,207.42	5,322,544.42	130.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,310,207.42	5,322,544.42	130.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,310,207.42	5,322,544.42	130.4%
2) Ending Balance, June 30 (E + F1e)			5,322,544.42	4,727,632.42	-11.2%
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	5,322,544.42	4,727,632.42	-11.2%
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	9,828,915.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	(.02)		
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			9,828,915.83		
<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	13.58		
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			13.58		
<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)			9,828,902.25		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	494,173.00	554,467.00	12.2%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,264,889.00	906,822.00	-28.3%
TOTAL, FEDERAL REVENUE			1,759,062.00	1,461,289.00	-16.9%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	26,866.00	32,385.00	20.5%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	10,641,975.00	26,298,868.00	147.1%
All Other State Revenue	All Other	8590	4,619,302.00	3,451,698.00	-25.3%
TOTAL, OTHER STATE REVENUE			15,288,143.00	29,782,951.00	94.8%
<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	225,419.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	90,139.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	2,654.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			318,212.00	0.00	-100.0%
TOTAL, REVENUES			17,365,417.00	31,244,240.00	79.9%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,184,388.00	1,404,510.00	18.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,239,019.00	1,246,805.00	0.6%
Other Certificated Salaries		1900	14,385.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			2,437,792.00	2,651,315.00	8.8%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,516,500.00	1,643,972.00	8.4%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	297,850.00	342,462.00	15.0%
Classified Supervisors' and Administrators' Salaries		2300	717,778.00	836,148.00	16.5%
Clerical, Technical and Office Salaries		2400	1,361,331.00	1,642,787.00	20.7%
Other Classified Salaries		2900	25,500.00	50,320.00	97.3%
TOTAL, CLASSIFIED SALARIES			3,918,959.00	4,515,689.00	15.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	392,698.00	430,287.00	9.6%
PERS		3201-3202	1,083,380.00	1,312,968.00	21.2%
OASDI/Medicare/Alternative		3301-3302	352,727.00	404,999.00	14.8%
Health and Welfare Benefits		3401-3402	1,380,646.00	1,658,037.00	20.1%
Unemployment Insurance		3501-3502	3,151.00	3,589.00	13.9%
Workers' Compensation		3601-3602	169,351.00	190,154.00	12.3%
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			3,381,953.00	4,000,034.00	18.3%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	11,499.00	12,522.00	8.9%
Materials and Supplies		4300	314,236.00	378,329.00	20.4%
Noncapitalized Equipment		4400	142,406.00	172,228.00	20.9%
Food		4700	85.00	82,323.00	96,750.6%
TOTAL, BOOKS AND SUPPLIES			468,226.00	645,402.00	37.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	224,662.00	14,729,420.00	6,456.3%
Travel and Conferences		5200	40,556.00	60,655.00	49.6%
Dues and Memberships		5300	23,956.00	25,074.00	4.7%
Insurance		5400-5450	421.00	12,600.00	2,892.9%
Operations and Housekeeping Services		5500	113,510.00	162,088.00	42.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	89,353.00	336,253.00	276.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	445,446.00	484,542.00	8.8%
Professional/Consulting Services and Operating Expenditures		5800	2,010,862.00	2,704,297.00	34.5%
Communications		5900	55,967.00	84,593.00	51.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,004,733.00	18,599,522.00	519.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	34,364.00	116,060.00	237.7%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	71,035.00	54,426.00	-23.4%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	5,627.00	5,628.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			111,026.00	176,114.00	58.6%
<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%
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 - Interfund		7350	1,030,391.00	1,251,076.00	21.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,030,391.00	1,251,076.00	21.4%
TOTAL, EXPENDITURES			14,353,080.00	31,839,152.00	121.8%
<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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<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>					
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	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,759,062.00	1,461,289.00	-16.9%
3) Other State Revenue		8300-8599	15,288,143.00	29,782,951.00	94.8%
4) Other Local Revenue		8600-8799	318,212.00	0.00	-100.0%
5) TOTAL, REVENUES			17,365,417.00	31,244,240.00	79.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		4,704,887.00	18,996,234.00	303.8%
2) Instruction - Related Services	2000-2999		3,851,012.00	5,119,095.00	32.9%
3) Pupil Services	3000-3999		3,875,348.00	5,106,351.00	31.8%
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		1,030,391.00	1,251,076.00	21.4%
8) Plant Services	8000-8999		891,442.00	1,366,396.00	53.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,353,080.00	31,839,152.00	121.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,012,337.00	(594,912.00)	-119.7%
<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>			3,012,337.00	(594,912.00)	-119.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,310,207.42	5,322,544.42	130.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,310,207.42	5,322,544.42	130.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,310,207.42	5,322,544.42	130.4%
2) Ending Balance, June 30 (E + F1e)			5,322,544.42	4,727,632.42	-11.2%
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	5,322,544.42	4,727,632.42	-11.2%
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	2023-24 Estimated Actuals	2024-25 Budget
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	119,389.00	119,389.00
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	106,028.87	106,028.87
6057	Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - County wide Planning and Capacity Building Grant	913,638.57	318,726.57
6129	Child Development: Center-Based Reserve Account for Department of Social Services Programs	56,981.18	56,981.18
6130	Child Development: Center-Based Reserve Account	1,142,130.01	1,142,130.01
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	11,570.00	11,570.00
7810	Other Restricted State	2,970,153.00	2,970,153.00
9010	Other Restricted Local	2,653.79	2,653.79
Total, Restricted Balance		5,322,544.42	4,727,632.42

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<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>			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		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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			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	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<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	2023-24 Estimated Actuals	2024-25 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: 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>					
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>					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	2023-24 Estimated Actuals	2024-25 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<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>			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	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Balance		0,00	0,00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<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	981,750.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			981,750.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(981,750.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	981,750.00	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			981,750.00	0.00	-100.0%
<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		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	.05		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	1.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1.05		
<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)			1.05		
<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>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	46,750.00	0.00	-100.0%
Other Debt Service - Principal		7439	935,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			981,750.00	0.00	-100.0%
TOTAL, EXPENDITURES			981,750.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	981,750.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			981,750.00	0.00	-100.0%
<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					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<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)			981,750.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<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	981,750.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			981,750.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(981,750.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	981,750.00	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			981,750.00	0.00	-100.0%
<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	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Balance		0,00	0,00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<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	7,021,623.00	7,143,648.00	1.7%
5) TOTAL, REVENUES			7,021,623.00	7,143,648.00	1.7%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	147,837.00	487,708.00	229.9%
3) Employee Benefits		3000-3999	70,127.00	251,608.00	258.8%
4) Books and Supplies		4000-4999	798.00	69,744.00	8,639.8%
5) Services and Other Operating Expenses		5000-5999	8,096,264.00	9,056,400.00	11.9%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			8,315,026.00	9,865,460.00	18.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,293,403.00)	(2,721,812.00)	110.4%
<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 NET POSITION (C + D4)</b>			(1,293,403.00)	(2,721,812.00)	110.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	22,564,821.26	21,271,418.26	-5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,564,821.26	21,271,418.26	-5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			22,564,821.26	21,271,418.26	-5.7%
2) Ending Net Position, June 30 (E + F1e)			21,271,418.26	18,549,606.26	-12.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	21,271,418.26	18,549,606.26	-12.8%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	33,488,321.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	964.13		
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	7,748.83		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	354,981.74		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			33,852,016.12		
<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	11,233,099.81		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			11,233,099.81		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			22,618,916.31		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,057,250.00	535,068.00	-49.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	999,908.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	4,753,155.00	6,373,415.00	34.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	211,310.00	235,165.00	11.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,021,623.00	7,143,648.00	1.7%
TOTAL, REVENUES			7,021,623.00	7,143,648.00	1.7%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	102,629.00	331,572.00	223.1%
Clerical, Technical and Office Salaries		2400	45,208.00	156,136.00	245.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			147,837.00	487,708.00	229.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	33,038.00	131,926.00	299.3%
OASDI/Medicare/Alternative		3301-3302	10,604.00	36,081.00	240.3%
Health and Welfare Benefits		3401-3402	24,884.00	78,326.00	214.8%
Unemployment Insurance		3501-3502	74.00	244.00	229.7%
Workers' Compensation		3601-3602	1,527.00	5,031.00	229.5%
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			70,127.00	251,608.00	258.8%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	798.00	66,744.00	8,263.9%
Noncapitalized Equipment		4400	0.00	3,000.00	New
TOTAL, BOOKS AND SUPPLIES			798.00	69,744.00	8,639.8%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	2,049.00	New
Dues and Memberships		5300	0.00	150.00	New
Insurance		5400-5450	4,961,236.00	4,097,042.00	-17.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	563.00	437.00	-22.4%
Professional/Consulting Services and					
Operating Expenditures		5800	3,134,065.00	4,956,242.00	58.1%
Communications		5900	400.00	480.00	20.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			8,096,264.00	9,056,400.00	11.9%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			8,315,026.00	9,865,460.00	18.6%
<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>					
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 Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<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	7,021,623.00	7,143,648.00	1.7%
5) TOTAL, REVENUES			7,021,623.00	7,143,648.00	1.7%
<b>B. EXPENSES (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		8,315,026.00	9,865,460.00	18.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			8,315,026.00	9,865,460.00	18.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,293,403.00)	(2,721,812.00)	110.4%
<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 NET POSITION (C + D4)</b>			(1,293,403.00)	(2,721,812.00)	110.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	22,564,821.26	21,271,418.26	-5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,564,821.26	21,271,418.26	-5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			22,564,821.26	21,271,418.26	-5.7%
2) Ending Net Position, June 30 (E + F1e)			21,271,418.26	18,549,606.26	-12.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	21,271,418.26	18,549,606.26	-12.8%

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Net Position		0,00	0,00

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. District 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						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>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	67.70	67.70	67.70	50.00	50.00	63.40
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	101.50	101.50	101.50	120.00	120.00	120.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	169.20	169.20	169.20	170.00	170.00	183.40
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	712.53	712.53	712.53	712.53	712.53	712.53
c. Special Education-NPS/LCI	15.22	15.22	15.22	15.22	15.22	15.22
d. Special Education Extended Year	28.32	28.32	28.32	28.32	28.32	25.32
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	756.07	756.07	756.07	756.07	756.07	753.07
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	925.27	925.27	925.27	926.07	926.07	936.47
<b>4. Adults in Correctional Facilities</b>						
5. County Operations Grant ADA	219,886.24	219,886.24	219,886.24	218,018.24	218,018.24	218,018.24
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>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)]	47.27	47.27	47.27	60.00	60.00	60.00
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	47.27	47.27	47.27	60.00	60.00	60.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	216.74	216.74	216.74	200.00	200.00	200.00
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	216.74	216.74	216.74	200.00	200.00	200.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	264.01	264.01	264.01	260.00	260.00	260.00
<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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. 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 C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	264.01	264.01	264.01	260.00	260.00	260.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			166,098,108.00	147,539,068.00	129,957,538.00	120,956,817.00	127,186,782.00	150,000,943.00	178,031,245.00	166,699,321.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		482,504.00	460,163.00	873,482.00	855,106.00	855,106.00	873,482.00	855,106.00	1,303,603.00
Property Taxes	8020-8079		851,493.00	292,738.00	310,383.00	10,953,594.00	33,547,802.00	44,211,288.00	37,099,483.00	257,989.00
Miscellaneous Funds	8080-8099		0.00	0.00	77,220.00	117,574.00	9,552.00		(26,635,522.00)	30,397.00
Federal Revenue	8100-8299		360,952.00	7,144,800.00	7,216,787.00	4,125,656.00	3,359,767.00	4,972,187.00	3,766,905.00	5,880,174.00
Other State Revenue	8300-8599		(521,752.00)	(8,229,604.00)	5,453,352.00	10,828,138.00	1,170,509.00	598,155.00	905,714.00	1,502,456.00
Other Local Revenue	8600-8799		1,779,418.00	1,137,423.00	10,994,289.00	4,901,309.00	6,266,668.00	3,240,625.00	6,018,032.00	4,172,321.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00					
All Other Financing Sources	8930-8979		0.00	0.00	0.00					
TOTAL RECEIPTS			2,952,615.00	805,520.00	24,925,513.00	31,781,377.00	45,209,404.00	53,895,737.00	22,009,718.00	13,146,940.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		4,344,999.00	5,750,109.00	5,548,243.00	5,697,012.00	5,703,640.00	5,919,784.00	6,335,562.00	6,045,403.00
Classified Salaries	2000-2999		7,241,057.00	6,911,418.00	7,116,959.00	7,281,777.00	7,385,968.00	7,154,108.00	8,168,127.00	7,737,643.00
Employee Benefits	3000-3999		5,255,036.00	5,837,911.00	6,232,211.00	6,425,666.00	6,300,986.00	6,348,984.00	7,087,868.00	6,548,100.00
Books and Supplies	4000-4999		57,910.00	241,554.00	537,518.00	583,444.00	455,957.00	267,632.00	235,108.00	304,167.00
Services	5000-5999		3,229,778.00	(3,277,671.00)	2,844,432.00	7,289,016.00	2,800,279.00	6,033,401.00	11,266,350.00	3,230,976.00
Capital Outlay	6000-6999		9,420.00	141,744.00	156,737.00	97,178.00	76,864.00	411,243.00	739,955.00	674,339.00
Other Outgo	7000-7499		0.00	(48,570,223.00)	(182,802.00)	62,413.00	(18,895.00)	(149,825.00)	(76,187.00)	72,167.00
Interfund Transfers Out	7600-7629				23,375.00					

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			20,138,200.00	(32,965,158.00)	22,276,673.00	27,436,506.00	22,704,799.00	25,985,327.00	33,756,783.00	24,612,795.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(5,016,121.00)	(896.00)	0.00	(5,041,438.00)					(826.00)
Accounts Receivable	9200-9299	50,182,086.00	5,408,586.00	31,416,824.00	11,306,907.00	746,487.00	7,040.00	10,089.00	314,480.00	40,431.00
Due From Other Funds	9310	1,348,596.00	10,605,318.00	0.00	(9,256,723.00)					
Stores	9320	0.00	0.00	0.00	0.00					
Prepaid Expenditures	9330	58,255.00	0.00	56,438.00	1,817.00					
Other Current Assets	9340	0.00	0.00	0.00	0.00					
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		46,572,816.00	16,013,008.00	31,473,262.00	(2,989,437.00)	746,487.00	7,040.00	10,089.00	314,480.00	39,605.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	80,510,692.00	18,755,649.00	60,314,836.00	737,120.00	177,376.00	(155,864.00)	115,835.00	(7,147.00)	(26,888.00)
Due To Other Funds	9610	3,838,727.00	0.00	0.00	3,838,727.00					
Current Loans	9640									
Unearned Revenues	9650	28,473,898.00	1,007,281.00	23,351,875.00	4,799,936.00	(839,211.00)				
Deferred Inflows of Resources	9690									
SUBTOTAL		112,823,317.00	19,762,930.00	83,666,711.00	9,375,783.00	(661,835.00)	(155,864.00)	115,835.00	(7,147.00)	(26,888.00)
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	2,376,467.00	841,241.00	715,659.00	476,772.00	146,652.00	225,638.00	93,514.00	96,487.00
TOTAL BALANCE SHEET ITEMS		(66,250,501.00)	(1,373,455.00)	(51,352,208.00)	(11,649,561.00)	1,885,094.00	309,556.00	119,892.00	415,141.00	162,980.00
E. NET INCREASE/DECREASE (B - C + D)			(18,559,040.00)	(17,581,530.00)	(9,000,721.00)	6,229,965.00	22,814,161.00	28,030,302.00	(11,331,924.00)	(11,302,875.00)
F. ENDING CASH (A + E)			147,539,068.00	129,957,538.00	120,956,817.00	127,186,782.00	150,000,943.00	178,031,245.00	166,699,321.00	155,396,446.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		155,396,446.00	143,719,273.00	187,053,983.00	162,591,456.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,356,388.00	1,303,603.00	1,028,919.00	588,683.00	0.00		10,836,145.00	10,836,145.00
Property Taxes	8020-8079	24,979,393.00	45,161,094.00	1,393,233.00	38,337,676.00			237,396,166.00	237,396,166.00
Miscellaneous Funds	8080-8099	3,286,018.00	450,070.00	(9,569,856.00)	(5,531,428.00)			(37,765,975.00)	(37,765,975.00)
Federal Revenue	8100-8299	292,216.00	10,489,502.00	3,350,880.00	7,021,197.00			57,981,023.00	57,981,023.00
Other State Revenue	8300-8599	6,719,052.00	1,272,207.00	2,266,109.00	8,338,331.00			30,302,667.00	30,302,667.00
Other Local Revenue	8600-8799	4,003,205.00	10,781,592.00	6,496,146.00	10,969,916.00			70,760,944.00	70,760,944.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		40,636,272.00	69,458,068.00	4,965,431.00	59,724,375.00	0.00	0.00	369,510,970.00	369,510,970.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,962,158.00	5,973,655.00	6,176,754.00	10,917,237.00	0.00		74,374,556.00	74,374,556.00
Classified Salaries	2000-2999	7,652,627.00	7,711,668.00	7,978,145.00	13,122,805.00			95,462,302.00	95,462,302.00
Employee Benefits	3000-3999	6,701,293.00	6,748,219.00	7,713,271.00	21,573,204.00			92,772,749.00	92,772,749.00
Books and Supplies	4000-4999	298,212.00	485,568.00	556,944.00	3,687,409.00			7,711,423.00	7,711,423.00
Services	5000-5999	4,777,535.00	4,968,975.00	6,715,887.00	13,660,697.00			63,539,655.00	63,539,655.00
Capital Outlay	6000-6999	1,409,668.00	652,534.00	747,253.00	(97,689.00)			5,019,246.00	5,019,246.00
Other Outgo	7000-7499	24,747,922.00	248,890.00	339,586.00	78,840,071.00			55,313,117.00	55,313,117.00
Interfund Transfers Out	7600-7629	958,375.00			(981,750.00)			0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		52,507,790.00	26,789,509.00	30,227,840.00	140,721,984.00	0.00	0.00	394,193,048.00	394,193,048.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199		1,902.00	84,042.00	2,639,875.00			(2,317,341.00)	
Accounts Receivable	9200-9299	1,000.00	468,170.00	(248,637.00)	(33,003,977.00)			16,467,400.00	
Due From Other Funds	9310	1.00		(19,495.00)	(624,895.00)			704,206.00	
Stores	9320							0.00	
Prepaid Expenditures	9330				(19,418.00)			38,837.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		1,001.00	470,072.00	(184,090.00)	(31,008,415.00)	0.00	0.00	14,893,102.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(38,612.00)	(31,304.00)	(19,317.00)	(65,054,463.00)			14,767,221.00	
Due To Other Funds	9610			(135,807.00)	(2,952,914.00)			750,006.00	
Current Loans	9640							0.00	
Unearned Revenues	9650				(13,973,993.00)			14,345,888.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(38,612.00)	(31,304.00)	(155,124.00)	(81,981,370.00)	0.00	0.00	29,863,115.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	154,732.00	164,775.00	828,848.00	(4,558,457.00)			1,562,328.00	
TOTAL BALANCE SHEET ITEMS		194,345.00	666,151.00	799,882.00	46,414,498.00	0.00	0.00	(13,407,685.00)	
E. NET INCREASE/DECREASE (B - C + D)		(11,677,173.00)	43,334,710.00	(24,462,527.00)	(34,583,111.00)	0.00	0.00	(38,089,763.00)	(24,682,078.00)
F. ENDING CASH (A + E)		143,719,273.00	187,053,983.00	162,591,456.00	128,008,345.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								128,008,345.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			128,008,345.00	108,893,669.00	92,444,804.00	80,535,910.00	83,133,623.00	104,503,111.00	134,067,694.00	123,607,110.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		507,368.00	477,832.00	931,697.00	908,249.00	652,226.00	675,673.00	652,226.00	1,142,899.00
Property Taxes	8020-8079		930,885.00	370,902.00	261,693.00	11,537,753.00	37,310,252.00	42,046,040.00	39,649,823.00	20,022,391.00
Miscellaneous Funds	8080-8099		17,736.00	17,438.00	(1,566.00)	108,767.00	50,915.00	20,080.00	(21,955,474.00)	38,948.00
Federal Revenue	8100-8299		4,117,895.00	(2,801,983.00)	5,739,945.00	5,815,090.00	3,372,326.00	6,464,248.00	3,238,853.00	4,155,359.00
Other State Revenue	8300-8599		437,455.00	(3,233,110.00)	2,503,763.00	4,396,989.00	1,435,937.00	2,720,734.00	1,532,073.00	1,712,311.00
Other Local Revenue	8600-8799		1,768,781.00	6,539,766.00	4,715,647.00	3,388,137.00	4,858,806.00	2,558,181.00	5,484,627.00	3,762,677.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			7,780,120.00	1,370,845.00	14,151,179.00	26,154,985.00	47,680,462.00	54,484,956.00	28,602,128.00	30,834,585.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,783,919.00	6,095,441.00	5,341,725.00	5,542,972.00	5,884,251.00	6,128,204.00	5,921,590.00	5,675,596.00
Classified Salaries	2000-2999		7,428,264.00	7,154,145.00	7,040,388.00	7,536,955.00	7,396,773.00	7,408,491.00	7,687,417.00	7,400,481.00
Employee Benefits	3000-3999		5,369,344.00	6,242,143.00	6,316,631.00	6,672,390.00	6,552,837.00	6,591,587.00	7,007,564.00	6,911,425.00
Books and Supplies	4000-4999		35,089.00	226,511.00	624,351.00	479,275.00	459,237.00	395,155.00	378,583.00	294,234.00
Services	5000-5999		2,877,767.00	(750,294.00)	2,689,155.00	4,595,241.00	2,330,661.00	4,606,737.00	5,501,261.00	3,359,111.00
Capital Outlay	6000-6999		21,241.00	39,422.00	103,866.00	67,967.00	35,500.00	59,736.00	90,305.00	57,023.00
Other Outgo	7000-7499			(43,166,518.00)	(169,785.00)	10,146.00	2,775,755.00	(75,073.00)	13,423,676.00	(12,194.00)
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			19,515,624.00	(24,159,150.00)	21,946,331.00	24,904,946.00	25,435,014.00	25,114,837.00	40,010,396.00	23,685,676.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(2,317,341.00)	(586.00)	(1,257,310.00)	(1,468,495.00)	(155.00)				(275.00)
Accounts Receivable	9200-9299	16,467,400.00	3,899,907.00	20,903,780.00	6,327,174.00	1,434,321.00	(730,958.00)	257,201.00	987,977.00	41,652.00
Due From Other Funds	9310	704,206.00	3,535,106.00		(2,680,522.00)	9,816.00				
Stores	9320									
Prepaid Expenditures	9330	38,837.00		18,813.00	606.00					
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		14,893,102.00	7,434,427.00	19,665,283.00	2,178,763.00	1,443,982.00	(730,958.00)	257,201.00	987,977.00	41,377.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	14,767,221.00	13,175,284.00	51,092,215.00	861,547.00	69,411.00	108,703.00	33,274.00	(20,334.00)	(17,234.00)
Due To Other Funds	9610	750,006.00			2,824,894.00	326,667.00				
Current Loans	9640									
Unearned Revenues	9650	14,345,888.00	1,107,361.00	10,608,890.00	2,495,090.00	(279,737.00)			(36,869.00)	53,535.00
Deferred Inflows of Resources	9690									
SUBTOTAL		29,863,115.00	14,282,645.00	61,701,105.00	6,181,531.00	116,341.00	108,703.00	33,274.00	(57,203.00)	36,301.00
<u>Nonoperating</u>										
Suspense Clearing	9910		(530,954.00)	56,962.00	(110,974.00)	20,033.00	(36,299.00)	(29,463.00)	(97,496.00)	(56,534.00)
TOTAL BALANCE SHEET ITEMS		(14,970,013.00)	(7,379,172.00)	(41,978,860.00)	(4,113,742.00)	1,347,674.00	(875,960.00)	194,464.00	947,684.00	(51,458.00)
E. NET INCREASE/DECREASE (B - C + D)			(19,114,676.00)	(16,448,865.00)	(11,908,894.00)	2,597,713.00	21,369,488.00	29,564,583.00	(10,460,584.00)	7,097,451.00
F. ENDING CASH (A + E)			108,893,669.00	92,444,804.00	80,535,910.00	83,133,623.00	104,503,111.00	134,067,694.00	123,607,110.00	130,704,561.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		130,704,561.00	107,931,416.00	140,357,216.00	116,936,329.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,173,087.00	1,142,899.00	1,044,968.00	1,527,021.00			10,836,145.00	10,836,145.00
Property Taxes	8020-8079	4,943,516.00	46,545,569.00	1,420,363.00	33,305,578.00			238,344,765.00	238,344,765.00
Miscellaneous Funds	8080-8099	2,866,102.00	259,796.00	(9,172,282.00)	(10,016,435.00)			(37,765,975.00)	(37,765,975.00)
Federal Revenue	8100-8299	2,011,768.00	7,478,072.00	3,366,811.00	12,849,205.00			55,807,589.00	55,807,589.00
Other State Revenue	8300-8599	2,558,855.00	2,121,328.00	1,339,967.00	10,388,248.00			27,914,550.00	27,914,550.00
Other Local Revenue	8600-8799	5,617,664.00	6,226,124.00	7,870,499.00	12,046,267.00			64,837,176.00	64,837,176.00
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		19,170,992.00	63,773,788.00	5,870,326.00	60,099,884.00	0.00	0.00	359,974,250.00	359,974,250.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,721,697.00	5,839,393.00	5,790,407.00	8,050,282.00			69,775,477.00	69,775,477.00
Classified Salaries	2000-2999	8,995,420.00	8,047,136.00	7,933,455.00	10,258,005.00			94,286,930.00	94,286,930.00
Employee Benefits	3000-3999	7,343,177.00	6,974,262.00	7,433,987.00	17,590,204.00			91,005,551.00	91,005,551.00
Books and Supplies	4000-4999	620,663.00	430,421.00	629,320.00	2,104,246.00			6,677,085.00	6,677,085.00
Services	5000-5999	4,563,205.00	3,761,864.00	6,467,867.00	12,911,487.00			52,914,062.00	52,914,062.00
Capital Outlay	6000-6999	105,994.00	95,240.00	165,366.00	161,633.00			1,003,293.00	1,003,293.00
Other Outgo	7000-7499	14,619,735.00	7,128,485.00	477,243.00	58,750,604.00			53,762,074.00	53,762,074.00
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		41,969,891.00	32,276,801.00	28,897,645.00	109,826,461.00	0.00	0.00	369,424,472.00	369,424,472.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	2,733.00	125.00	112,056.00	3,698,713.00			1,086,806.00	
Accounts Receivable	9200-9299	3,120.00	936,470.00	(64,900.00)	(36,476,564.00)			(2,480,820.00)	
Due From Other Funds	9310			(6,498.00)	(1,037,380.00)			(179,478.00)	
Stores	9320							0.00	
Prepaid Expenditures	9330				(25,892.00)			(6,473.00)	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		5,853.00	936,595.00	40,658.00	(33,841,123.00)	0.00	0.00	(1,579,965.00)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(31,752.00)	(29,163.00)	(18,072.00)	(71,057,398.00)			(5,833,519.00)	
Due To Other Funds	9610			(45,269.00)	(3,446,645.00)			(340,353.00)	
Current Loans	9640							0.00	
Unearned Revenues	9650				(16,142,641.00)			(2,194,371.00)	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(31,752.00)	(29,163.00)	(63,341.00)	(90,646,684.00)	0.00	0.00	(8,368,243.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910	(11,851.00)	(36,945.00)	(497,567.00)	1,851,863.00			520,775.00	
TOTAL BALANCE SHEET ITEMS		25,754.00	928,813.00	(393,568.00)	58,657,424.00	0.00	0.00	7,309,053.00	
E. NET INCREASE/DECREASE (B - C + D)		(22,773,145.00)	32,425,800.00	(23,420,887.00)	8,930,847.00	0.00	0.00	(2,141,169.00)	(9,450,222.00)
F. ENDING CASH (A + E)		107,931,416.00	140,357,216.00	116,936,329.00	125,867,176.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								125,867,176.00	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public Instruction:

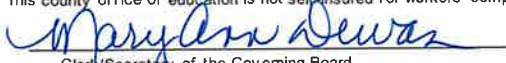
☒ Our county office of education is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ 11,241,000.00
Less: Amount of total liabilities reserved in budget:	\$ 0.00
Estimated accrued but unfunded liabilities:	\$ 11,241,000.00

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

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

Signed



Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 6/12/2024

For additional information on this certification, please contact:

Name: Lauren Nguyen  
Title: Interim Director, Internal Business Services  
Telephone: 408-453-6567  
E-mail: LaNguyen@sccoe.org

**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 24,988,345.00
2. Contracted general administrative positions not paid through pay roll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 215,644,326.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 11.59%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00  
Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 22,957,861.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 7,589,517.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	38,663.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,140,661.14
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	31,726,702.14
9. Carry-Forward Adjustment (Part IV, Line F)	3,190,007.46
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	34,916,709.60
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	101,397,584.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	46,784,156.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	47,251,761.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,901,139.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	128,464.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	13,758,908.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	13,000,288.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	7,651,079.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	8,701,108.86
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	270,551.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	12,986,916.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	256,831,954.86
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	12.35%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	13.60%

**Part IV - Carry-forward Adjustment**

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

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	31,726,702.14
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	1,872,208.77
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (11.84%) times Part III, Line B19); zero if negative	3,190,007.46
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (11.84%) times Part III, Line B19) or (the highest rate used to recover costs from any program (11.84%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	3,190,007.46
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	3,190,007.46

Approved  
indirect cost  
rate: 11.84%

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Highest rate  
used in any  
program: 11.84%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	213,528.00	13,874.00	6.50%
01	3010	805,508.00	82,484.00	10.24%
01	3025	562,552.00	56,255.00	10.00%
01	3060	4,275,402.00	342,031.00	8.00%
01	3182	500,966.00	50,313.00	10.04%
01	3183	235,035.00	23,504.00	10.00%
01	3213	69,731.00	6,973.00	10.00%
01	3310	1,552,463.00	120,021.00	7.73%
01	3315	51,202.00	4,096.00	8.00%
01	3345	365.00	29.00	7.95%
01	3385	739,983.00	73,998.00	10.00%
01	3395	153,568.00	12,286.00	8.00%
01	4035	26,455.00	2,645.00	10.00%
01	4127	46,800.00	4,679.00	10.00%
01	4203	28,290.00	2,828.00	10.00%
01	4204	152,309.00	15,230.00	10.00%
01	4610	93,006.00	9,301.00	10.00%
01	5210	25,770,693.00	2,505,091.00	9.72%
01	5630	154,294.00	18,268.00	11.84%
01	5632	81,092.00	8,109.00	10.00%
01	5634	18,273.00	1,827.00	10.00%
01	5810	3,243,598.00	366,733.00	11.31%
01	6054	796,530.00	94,309.00	11.84%
01	6128	577,120.00	58,085.00	10.06%
01	6266	756,009.00	75,602.00	10.00%
01	6318	89,286.00	8,928.00	10.00%
01	6332	2,770,975.00	328,083.00	11.84%
01	6333	270,211.00	27,021.00	10.00%
01	6334	847,611.00	100,357.00	11.84%
01	6387	84,647.00	8,465.00	10.00%
01	6388	18,980.00	759.00	4.00%
01	6500	97,198,203.00	7,837,778.00	8.06%
01	6510	3,214,726.00	257,178.00	8.00%
01	6520	128,445.00	12,845.00	10.00%
01	6545	490,981.00	55,059.00	11.21%
01	6680	111,845.00	13,243.00	11.84%
01	6685	89,425.00	10,588.00	11.84%
01	6690	1,283,861.00	152,009.00	11.84%

01	6762	183,073.00	18,849.00	10.30%
01	7085	161,612.00	19,135.00	11.84%
01	7339	4,526.00	536.00	11.84%
01	7366	568,695.00	56,870.00	10.00%
01	7368	272,520.00	27,252.00	10.00%
01	7413	55,000.00	5,500.00	10.00%
01	7422	16,822.00	1,992.00	11.84%
01	7430	45,455.00	4,545.00	10.00%
01	7435	512,952.00	51,296.00	10.00%
01	7505	313,153.00	37,077.00	11.84%
01	7810	3,003,270.00	186,296.00	6.20%
01	8150	1,756,990.00	175,699.00	10.00%
01	9010	23,999,585.00	2,224,030.00	9.27%
12	5025	73,828.00	5,537.00	7.50%
12	5035	409,630.00	40,961.00	10.00%
12	5055	49,754.00	4,975.00	10.00%
12	5059	2,379.00	180.00	7.57%
12	5160	511,847.00	48,968.00	9.57%
12	5320	476,706.00	24,122.00	5.06%
12	5340	19,238.00	973.00	5.06%
12	6045	5,593.00	559.00	9.99%
12	6052	7,958.00	597.00	7.50%
12	6057	367,662.00	36,766.00	10.00%
12	6100	3,425.00	342.00	9.99%
12	6102	224,570.00	22,457.00	10.00%
12	6105	9,587,453.00	718,749.00	7.50%
12	6110	911,418.00	91,142.00	10.00%
12	6123	29,002.00	3,434.00	11.84%
12	6127	305,790.00	30,579.00	10.00%
12	7810	663.00	50.00	7.54%

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		218,018.24	0.00%	218,018.24	0.00%	218,018.24
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	102,340,289.00	0.08%	102,422,328.00	0.09%	102,518,456.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	652,641.00	-0.33%	650,470.00	0.33%	652,641.00
4. Other Local Revenues	8600-8799	17,170,316.00	16.99%	20,088,033.00	1.56%	20,401,919.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(1,528,832.00)	-76.20%	(363,815.00)	-146.90%	170,646.00
6. Total (Sum lines A1 thru A5c)		118,634,414.00	3.51%	122,797,016.00	0.77%	123,743,662.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				16,116,933.00		15,926,037.00
b. Step & Column Adjustment				161,168.00		159,261.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(352,064.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,116,933.00	-1.18%	15,926,037.00	1.00%	16,085,298.00
2. Classified Salaries						
a. Base Salaries				37,430,683.00		37,804,989.00
b. Step & Column Adjustment				374,306.00		378,050.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	37,430,683.00	1.00%	37,804,989.00	1.00%	38,183,039.00
3. Employee Benefits	3000-3999	26,189,583.00	1.89%	26,683,314.00	1.22%	27,007,840.00
4. Books and Supplies	4000-4999	2,771,466.00	-18.52%	2,258,068.00	-1.25%	2,229,740.00
5. Services and Other Operating Expenditures	5000-5999	12,703,454.00	-28.73%	9,053,512.00	0.71%	9,117,848.00
6. Capital Outlay	6000-6999	2,379,685.00	-74.52%	606,299.00	0.00%	606,299.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	52,417,018.00	-1.63%	51,562,308.00	-1.90%	50,580,227.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(18,753,661.00)	-3.88%	(18,025,776.00)	-3.51%	(17,392,910.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		131,255,161.00	-4.10%	125,868,751.00	0.44%	126,417,381.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(12,620,747.00)		(3,071,735.00)		(2,673,719.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		47,418,747.83		34,798,000.83		31,726,265.83
2. Ending Fund Balance (Sum lines C and D1)		34,798,000.83		31,726,265.83		29,052,546.83
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	16,537,067.00		14,276,234.00		11,954,285.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	15,767,722.00		14,776,979.00		14,407,096.00
2. Unassigned/Unappropriated	9790	2,468,211.83		2,648,052.83		2,666,165.83
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		34,798,000.83		31,726,265.83		29,052,546.83
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	15,767,722.00		14,776,979.00		14,407,096.00
c. Unassigned/Unappropriated	9790	2,468,211.83		2,648,052.83		2,666,165.83
(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)		18,235,933.83		17,425,031.83		17,073,261.83
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.						
B1d will be covered by alternative funding in YR 2.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	108,126,047.00	0.80%	108,992,607.00	1.00%	110,084,275.00
2. Federal Revenues	8100-8299	57,981,023.00	-3.75%	55,807,589.00	-1.39%	55,031,666.00
3. Other State Revenues	8300-8599	29,650,026.00	-8.05%	27,264,080.00	-15.37%	23,073,505.00
4. Other Local Revenues	8600-8799	53,590,628.00	-16.50%	44,749,143.00	-11.28%	39,701,870.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	1,528,832.00	-76.20%	363,815.00	-146.90%	(170,646.00)
6. Total (Sum lines A1 thru A5c)		250,876,556.00	-5.46%	237,177,234.00	-3.99%	227,720,670.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				58,257,623.00		53,849,440.00
b. Step & Column Adjustment				582,574.00		538,497.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,990,757.00)		(1,051,759.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	58,257,623.00	-7.57%	53,849,440.00	-0.95%	53,336,178.00
2. Classified Salaries						
a. Base Salaries				58,031,619.00		56,481,941.00
b. Step & Column Adjustment				580,316.00		564,819.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,129,994.00)		(662,967.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	58,031,619.00	-2.67%	56,481,941.00	-0.17%	56,383,793.00
3. Employee Benefits	3000-3999	66,583,166.00	-3.40%	64,322,237.00	-0.24%	64,169,958.00
4. Books and Supplies	4000-4999	4,939,957.00	-10.55%	4,419,017.00	-13.01%	3,843,971.00
5. Services and Other Operating Expenditures	5000-5999	50,836,201.00	-13.72%	43,860,550.00	-18.98%	35,535,055.00
6. Capital Outlay	6000-6999	2,639,561.00	-84.96%	396,994.00	-18.71%	322,717.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,147,175.00	0.00%	4,147,175.00	0.00%	4,147,175.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	17,502,585.00	-8.14%	16,078,367.00	-0.36%	16,021,167.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
11. Total (Sum lines B1 thru B10)		262,937,887.00	-7.37%	243,555,721.00	-4.02%	233,760,014.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(12,061,331.00)		(6,378,487.00)		(6,039,344.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		61,523,994.36		49,462,663.36		43,084,176.36
2. Ending Fund Balance (Sum lines C and D1)		49,462,663.36		43,084,176.36		37,044,832.36
3. Components of Ending Fund Balance						
a. Nonspendable 9710-9719		0.00				
b. Restricted 9740		49,462,663.99		43,084,176.36		37,044,832.36
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		(.63)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		49,462,663.36		43,084,176.36		37,044,832.36
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.						
B1d and B2 d are the adjustments for certificated and classified salaries funded by multi-year funds which are expiring in the fiscal year. SCCOE will be looking for alternative funding but in the event that funds will not be incurred, the positions will be eliminated.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		218,018.24	0.00%	218,018.24	0.00%	218,018.24
(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	210,466,336.00	0.45%	211,414,935.00	0.56%	212,602,731.00
2. Federal Revenues	8100-8299	57,981,023.00	-3.75%	55,807,589.00	-1.39%	55,031,666.00
3. Other State Revenues	8300-8599	30,302,667.00	-7.88%	27,914,550.00	-15.00%	23,726,146.00
4. Other Local Revenues	8600-8799	70,760,944.00	-8.37%	64,837,176.00	-7.30%	60,103,789.00
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)		369,510,970.00	-2.58%	359,974,250.00	-2.36%	351,464,332.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				74,374,556.00		69,775,477.00
b. Step & Column Adjustment				743,742.00		697,758.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,342,821.00)		(1,051,759.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	74,374,556.00	-6.18%	69,775,477.00	-0.51%	69,421,476.00
2. Classified Salaries						
a. Base Salaries				95,462,302.00		94,286,930.00
b. Step & Column Adjustment				954,622.00		942,869.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,129,994.00)		(662,967.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	95,462,302.00	-1.23%	94,286,930.00	0.30%	94,566,832.00
3. Employee Benefits	3000-3999	92,772,749.00	-1.90%	91,005,551.00	0.19%	91,177,798.00
4. Books and Supplies	4000-4999	7,711,423.00	-13.41%	6,677,085.00	-9.04%	6,073,711.00
5. Services and Other Operating Expenditures	5000-5999	63,539,655.00	-16.72%	52,914,062.00	-15.61%	44,652,903.00
6. Capital Outlay	6000-6999	5,019,246.00	-80.01%	1,003,293.00	-7.40%	929,016.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	56,564,193.00	-1.51%	55,709,483.00	-1.76%	54,727,402.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,251,076.00)	55.66%	(1,947,409.00)	-29.56%	(1,371,743.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
11. Total (Sum lines B1 thru B10)		394,193,048.00	-6.28%	369,424,472.00	-2.50%	360,177,395.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(24,682,078.00)		(9,450,222.00)		(8,713,063.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		108,942,742.19		84,260,664.19		74,810,442.19
2. Ending Fund Balance (Sum lines C and D1)		84,260,664.19		74,810,442.19		66,097,379.19
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740	49,462,663.99		43,084,176.36		37,044,832.36
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	16,537,067.00		14,276,234.00		11,954,285.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	15,767,722.00		14,776,979.00		14,407,096.00
2. Unassigned/Unappropriated	9790	2,468,211.20		2,648,052.83		2,666,165.83
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		84,260,664.19		74,810,442.19		66,097,379.19
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	15,767,722.00		14,776,979.00		14,407,096.00
c. Unassigned/Unappropriated	9790	2,468,211.83		2,648,052.83		2,666,165.83
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.63)		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)		18,235,933.20		17,425,031.83		17,073,261.83
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.63%		4.72%		4.74%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?</p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <p>Santa Clara County Areas 1, 2, 3, 4 &amp; 7 SELPA</p>	Yes					
<p>2. Special education pass-through funds</p> <p>(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)</p>		33,564,854.00		33,564,854.00		33,564,854.00
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)		394,193,048.00		369,424,472.00		360,177,395.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		394,193,048.00		369,424,472.00		360,177,395.00
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)		394,193,048.00		369,424,472.00		360,177,395.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,883,860.96		7,388,489.44		7,203,547.90
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		2,584,000.00		2,584,000.00		2,584,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		7,883,860.96		7,388,489.44		7,203,547.90
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	376,201,729.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	60,242,549.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	78,296.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	8,328,129.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	50,057,647.00
5. Interfund Transfers Out	All	9300	7600-7629	981,750.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	8,845,400.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	2,317,160.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				70,608,382.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				245,350,798.00
<b>Section II - Expenditures Per ADA</b>				<b>2023-24 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				433.21
B. Expenditures per ADA (Line I.E divided by Line II.A)				566,355.34

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	200,208,221.60	499,708.53
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	200,208,221.60	499,708.53
B. Required effort (Line A.2 times 90%)	180,187,399.44	449,737.68
C. Current year expenditures (Line I.E and Line II.B)	245,350,798.00	566,355.34
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p> <p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	MOE Met	
	0.00%	0.00%

<p><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(446,009.00)	0.00	(1,030,391.00)				
Other Sources/Uses Detail					0.00	981,750.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	445,446.00	0.00	1,030,391.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

43 10439 0000000  
Form SIAA  
F8BHESNBME(2024-25)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					981,750.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	563.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	446,009.00	(446,009.00)	1,030,391.00	(1,030,391.00)	981,750.00	981,750.00	0.00	0.00

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

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

CRITERIA AND STANDARDS

1.

CRITERION: Average Daily Attendance

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

	Percentage Level	County Operations Grant ADA
	3.0%	0 to 6,999
	2.0%	7,000 to 59,999
	1.0%	60,000 and over
County Office ADA (Form A, Estimated Funded ADA column, Line B5):	218,018	
County Office County Operations Grant ADA Standard Percentage Level:	1.00%	

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

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

Fiscal Year	County Operations Grant Funded ADA			Status
	Original Budget	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater than Actuals, else N/A)	
	(Form A, Line B5)			
Third Prior Year (2021-22)	253,148.78		100.00%	Not Met
Second Prior Year (2022-23)	226,497.89	219,886.24	2.92%	Not Met
First Prior Year (2023-24)	219,264.05	219886.24	N/A	Met

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

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

1a.

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

Explanation:  
(required if NOT met)

1b.

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

Explanation:  
(required if NOT met)

The 22-23 original budget was based on the 2021-22 P1 ADA and the calculation was updated for the 2nd interim using the 2021-22 P2 ADA. The 2021-22 county operations ADA was not included in the 2021-22 unaudited actuals. This does not effect financial status. Santa Clara County overall is experiencing declining enrollment.

1. CRITERION: Average Daily Attendance (continued)

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

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

DATA ENTRY: All data are extracted or calculated.

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

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2021-22)	162.52	832.67		135.91
Second Prior Year (2022-23)	213.98	862.11	219,886.24	186.67
First Prior Year (2023-24)	216.47	756.07	219,886.24	216.74
Historical Average:	197.66	816.95	146,590.83	179.77

County Office's County Operated Programs ADA Standard:

Budget Year (2024-25)

(historical average plus 2%):

1st Subsequent Year (2025-26)

(historical average plus 4%):

2nd Subsequent Year (2026-27)

(historical average plus 6%):

201.61	833.29	149,522.64	183.37	
205.56	849.63	152,454.46	186.96	
209.52	865.97	155,386.28	190.56	

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2024-25)	243.40	753.07	218,018.24	200.00
1st Subsequent Year (2025-26)	237.36	753.07	218018.24	200.00
2nd Subsequent Year (2026-27)	230.00	753.07	218018.24	200.00
Status:	Not Met	Met	Not Met	Not Met

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

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

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

Explanation:

(required if NOT met)

The estimated ADA for the Alternative Education grant is 230. The ADA above the 230 is because of the average of prior years. The estimated county operations ADA was based using 23-24 P-1 less 1% reduction. The 1% was the average reduction from 17-18 until 23-24 P-1 except FY 21-22. The charter school county funded ADA, the 200 estimated ADA is based on the average but excluded 21-22 which is a low ADA year because of the pandemic.

2. CRITERION: LCFF Revenue

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

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

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

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

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

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

Hold Harmless

Status: At Target

		Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
<b>I. LCFF Funding</b>					
a.	COE funded at Target LCFF				
a1.	County Operations Grant	30,010,074.00	30,041,476.00	30,816,503.00	31,821,317.00
a2.	Alternative Education Grant	7,403,549.00	6,330,472.00	6,336,051.00	6,324,258.00
b.	COE funded at Hold Harmless LCFF	N/A	N/A	N/A	N/A
b1.	County Operations Grant (informational only)	N/A	N/A	N/A	N/A
b2.	Alternative Education Grant (informational only)	N/A	N/A	N/A	N/A
c.	Charter Funded County Program				
c1.	LCFF Entitlement	37,041,236.00	37,451,200.00	38,305,910.00	39,287,991.00
d.	Total LCFF (Sum of a or b, and c)	74,454,859.00	73,823,148.00	75,458,464.00	77,433,566.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	219,886.24	218,018.24	218,018.24	218,018.24
b.	Prior Year ADA (Funded)		219,886.24	218,018.24	218,018.24
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		(1,868.00)	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-0.85%	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	30,010,074.00	30,041,476.00	30,816,503.00
b1.	COLA percentage	0.8%	2.7%	3.1%
b2.	COLA amount (proxy for purposes of this criterion)	228,076.56	820,132.29	958,393.24
c.	Total Change (Step 2b2)	228,076.56	820,132.29	958,393.24
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.76%	2.73%	3.11%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	-0.09%	2.73%	3.11%
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))	40.69%	40.84%	41.09%
c.	Weighted Percent change (Step 3a x Step 3b)	-0.04%	1.11%	1.28%

III. Alternative Education Grant

Step 1 - Change in Population		Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	216.47	243.40	237.36	230.00
b.	Prior Year ADA (Funded)		216.47	243.40	237.36
c.	Difference (Step 1a minus Step 1b)		26.93	(6.04)	(7.36)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		12.44%	-2.48%	-3.10%

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	7,403,549.00	6,330,472.00	6,336,051.00
b1.	COLA percentage (Section II-Step 2b1)	0.76%	2.73%	3.11%
b2.	COLA amount (proxy for purposes of this criterion)	56,266.97	172,821.89	197,051.19
c.	Total Change (Step 2b2)	56,266.97	172,821.89	197,051.19
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.76%	2.73%	3.11%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	13.20%	0.25%	0.01%
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))	8.58%	8.40%	8.17%
c.	Weighted Percent change (Step 3a x Step 3b)	1.13%	0.02%	0.00%

IV. Charter Funded County Program

Step 1 - Change in Population		Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a.	ADA (Funded) (Form A, line C3f)	216.74	200.0	200.00	200.00
b.	Prior Year ADA (Funded)		216.74	200.00	200.00
c.	Difference (Step 1a minus Step 1b)		(16.74)	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-7.72%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-c1, prior year column)	37,041,236.00	37,451,200.00	38,305,910.00
b1.	COLA percentage	.76%	2.73%	3.11%
b2.	COLA amount (proxy for purposes of this criterion)	281,513.39	1,022,417.76	1,191,313.80
c.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	.76%	2.73%	3.11%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2c)	-6.96%	2.73%	3.11%
b.	LCFF Percent allocation (Section I-c1 divided by Section I-d)	50.73%	50.76%	50.74%
c.	Weighted Percent change (Step 3a x Step 3b)	-3.53%	1.39%	1.58%

V. Weighted Change

		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a.	Total weighted percent change (Step 3c in sections II, III and IV)	-2.44%	2.52%	2.86%
LCFF Revenue Standard (line V-a, plus/minus 1%):		N/A	N/A	N/A

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

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

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

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected local property taxes (Form 01, Objects 8021 - 8089)	226,605,164.00	237,396,166.00	237,396,166.00	237,396,166.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		3.76% to 5.76%	-1.00% to 1.00%	-1.00% to 1.00%

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

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

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	242,692,404.00	248,232,311.00	248,314,351.00	248,410,479.00
County Office's Projected Change in LCFF Revenue:		2.28%	0.03%	0.04%
Standard:		3.76% to 5.76%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		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)

SCCOE added approximately 4.76% to the 23-24 P-1 property taxes.

3. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. County Office's Change in Funding Level (Criterion 2C):	2.28%	0.03%	0.04%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-2.72% to 7.28%	-4.97% to 5.03%	-4.96% to 5.04%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000- 3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2023-24)	240,632,671.00		
Budget Year (2024-25)	262,609,607.00	9.13%	Not Met
1st Subsequent Year (2025-26)	255,067,958.00	(2.87%)	Met
2nd Subsequent Year (2026-27)	255,166,106.00	0.04%	Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

**Explanation:**

(required if NOT met)

The 24-25 estimate includes the a) 1% step and column for about 1.8M, b) 2% increase in management and Psychologist and Social Workers Agreement for 1.1M, C) the increase in STRS on-half by .65M.

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. County Office's Change in Funding Level (Criterion 2C):	2.28%	0.03%	0.04%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.72% to 12.28%	-9.97% to 10.03%	-9.96% to 10.04%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.72% to 7.28%	-4.97% to 5.03%	-4.96% to 5.04%

**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 (2023-24)	61,047,780.00		
Budget Year (2024-25)	57,981,023.00	-5.02%	Yes
1st Subsequent Year (2025-26)	55,807,589.00	-3.75%	No
2nd Subsequent Year (2026-27)	55,031,666.00	-1.39%	No

**Explanation:**

(required if Yes)

The estimated actuals for 23-24 includes the approved carry over of funds for Head Start program.

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

First Prior Year (2023-24)	43,220,786.00		
Budget Year (2024-25)	30,302,667.00	-29.89%	Yes
1st Subsequent Year (2025-26)	27,914,550.00	-7.88%	Yes
2nd Subsequent Year (2026-27)	23,726,146.00	-15.00%	Yes

**Explanation:**

(required if Yes)

The following are fund balance and multi-year grants which only the expenses are in the budget year: 1) CA Community Schools Partnership Program (CSPP): Implementation Grant (resource code 6332) for about 6.4M, 2) Integrated Data System for 5M and 3) IEEEP for .94M and Local Solutions Grant for 1.2M. The decrease in year 2 are for IEEEP which is to expire in 25-26, RTAC decrease by 1.2M in year 2. The decrease in year 3 are because of the following grants ending in FY 25-26: Classified School Employee Grant for 1.2M, the Classified School Employee Teacher Credentialing grant for 1.2M and Teacher Residency Implementation and Expansion (TRIE) grant for 1.6M.

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

First Prior Year (2023-24)	83,799,150.00		
Budget Year (2024-25)	70,760,944.00	-15.56%	Yes
1st Subsequent Year (2025-26)	64,837,176.00	-8.37%	Yes
2nd Subsequent Year (2026-27)	60,103,789.00	-7.30%	Yes

**Explanation:**

(required if Yes)

The decrease from the estimated actuals to the budget year includes the prior year revenues received for Medi-Cal Billing funds for about 3.6M, the increase in the Redevelopment Agency (RDA) for 3.1M, the required GASB fair market value fiscal year end entry of 5M (which reverses in July 1, 2024) and local one-time 23-24 grants received for 1.6M. The decrease in year 2 is because of the grant ending for the School Behavioral Health Incentive Programs from the Santa Clara Health Authority for about 4.51M and for the Mental Health Student Services Act for 2.7M. The decrease in year 3 is for the CA Collaborative for Learning Acceleration (CCLA) ending in 25-26 for 4.96M.

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

First Prior Year (2023-24)	5,700,593.00		
Budget Year (2024-25)	7,711,423.00	35.27%	Yes
1st Subsequent Year (2025-26)	6,677,085.00	-13.41%	Yes
2nd Subsequent Year (2026-27)	6,073,711.00	-9.04%	Yes

**Explanation:**

(required if Yes)

The increase in the budget year are for Head Start Program for approximately 800K, Early start at 265K and others are to cover for increase in cost in supplies necessary for the operation. The decrease in the 2 out years are for realignment to meet program requirements.

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

First Prior Year (2023-24)	67,888,804.00		
Budget Year (2024-25)	63,539,655.00	-6.41%	Yes
1st Subsequent Year (2025-26)	52,914,062.00	-16.72%	Yes
2nd Subsequent Year (2026-27)	44,652,903.00	-15.61%	Yes

**Explanation:**

(required if Yes)

The significant decrease in the adopted budget from the estimated actuals is because the Emergency Assistance to Non-Public School grant funds expires in FY 23-24. The decrease in year 2 for 10.6M is due to the local grants received from Santa Clara Health Department for 2.8M, election expenses budgeted in 24-25, RTAC Regional Technical Assistance and Coaching for 1.1M. The decrease in year 3 are mostly because of the local revenues ending in FY 24-25 and 25-26. FY 24-25 and reduces this budget category by 10.6M are because of the SBHIP for 1.9M, election cost of 2M, RTAC for 1.1M and the .6M for the MHSSA. In year 3, the reduction of 8.3M are due to grants ending FY 25-26.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2023-24)	188,067,716.00		
Budget Year (2024-25)	159,044,634.00	-15.43%	Not Met
1st Subsequent Year (2025-26)	148,559,315.00	-6.59%	Met
2nd Subsequent Year (2026-27)	138,861,601.00	-6.53%	Met

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

First Prior Year (2023-24)	73,589,397.00		
Budget Year (2024-25)	71,251,078.00	-3.18%	Met
1st Subsequent Year (2025-26)	59,591,147.00	-16.36%	Not Met
2nd Subsequent Year (2026-27)	50,726,614.00	-14.88%	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 NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4B above and will also display in the explanation box below.

**Explanation:**

Federal Revenue  
(linked from 4B  
if NOT met)

The estimated actuals for 23-24 includes the approved carry over of funds for Head Start program.

**Explanation:**

Other State Revenue

(linked from 4B

if NOT met)

The following are fund balance and multi-year grants which only the expenses are in the budget year: 1) CA Community Schools Partnership Program (CCSPP): Implementation Grant (resource code 6332) for about 6.4M, 2) Integrated Data System for 5M and 3) IEEEP for .94M and Local Solutions Grant for 1.2M. The decrease in year 2 are for IEEEP which is to expire in 25-26, RTAC decrease by 1.2M in year 2. The decrease in year 3 are because of the following grants ending in FY 25-26: Classified School Employee Grant for 1.2M, the Classified School Employee Teacher Credentialing grant for 1.2M and Teacher Residency Implementation and Expansion (TRIE) grant for 1.6M.

**Explanation:**

Other Local Revenue

(linked from 4B

if NOT met)

The decrease from the estimated actuals to the budget year includes the prior year revenues received for Medi-Cal Billing funds for about 3.6M, the increase in the Redevelopment Agency (RDA) for 3.1M, the required GASB fair market value fiscal year end entry of 5M (which reverses in July 1, 2024) and local one-time 23-24 grants received for 1.6M. The decrease in year 2 is because of the grant ending for the School Behavioral Health Incentive Programs from the Santa Clara Health Authority for about 4.51M and for the Mental Health Student Services Act for 2.7M. The decrease in year 3 is for the CA Collaborative for Learning Acceleration (CCLA) ending in 25-26 for 4.96M.

1b.

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

**Explanation:**

Books and Supplies

(linked from 4B

if NOT met)

The increase in the budget year are for Head Start Program for approximately 800K, Early start at 265K and others are to cover for increase in cost in supplies necessary for the operation. The decrease in the 2 out years are for realignment to meet program requirements.

**Explanation:**

Services and Other Exps

(linked from 4B

if NOT met)

The significant decrease in the adopted budget from the estimated actuals is because the Emergency Assistance to Non-Public School grant funds expires in FY 23-24. The decrease in year 2 for 10.6M is due to the local grants received from Santa Clara Health Department for 2.8M, election expenses budgeted in 24-25, RTAC Regional Technical Assistance and Coaching for 1.1M. The decrease in year 3 are mostly because of the local revenues ending in FY 24-25 and 25-26. FY 24-25 and reduces this budget category by 10.6M are because of the SBHIP for 1.9M, election cost of 2M, RTAC for 1.1M and the .6M for the MHSSA. In year 3, the reduction of 8.3M are due to grants ending FY 25-26.

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	131,255,161.00	3,937,654.83	3,937,655.00	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:

<b>Explanation:</b> (required if NOT met and Other is marked)	<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 (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1.	County Office's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	11,965,302.42	13,439,278.99	15,048,068.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	17,139,779.52	10,262,067.12	10,587,431.83
	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	(.63)
	e. Available Reserves (Lines 1a through 1d)	29,105,081.94	23,701,346.11	25,635,499.20
2.	Expenditures and Other Financing Uses			
	a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	299,132,560.78	335,984,533.83	376,201,729.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	64,571,396.52	37,348,860.97	54,636,525.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	363,703,957.30	373,333,394.80	430,838,254.00
3.	County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	8.00%	6.30%	6.00%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):		2.70%	2.10%	2.00%

<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 (2021-22)	(6,951,883.76)	97,412,155.73	7.14%	Not Met
Second Prior Year (2022-23)	(3,965,714.23)	111,959,542.23	3.50%	Not Met
First Prior Year (2023-24)	(1,803,336.00)	125,652,406.00	1.44%	Met
Budget Year (2024-25) (Information only)	(12,620,747.00)	131,255,161.00		

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

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

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

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

SCCOE is not deficit spending but use of fund balance. In 2021-22, the fund balance for SCCOE's Facilities Funds (for 6.3M) and Technology and Data Services (970K). In 2022-23, the use of fund balance are for the Facilities funds, Technology and Data Services and the for the Medi-Cal Administrative Activities funds. These are carry over funds from prior year.

7. CRITERION: Fund and Cash Balances

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

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

<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:

394,193,048.00

County Office's Fund Balance Standard Percentage Level:

0.70%

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

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

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

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

Yes

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

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

Santa Clara County Areas 1, 2, 3, 4 & 7 SELPA

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
33,564,854.00	33,564,854.00	33,564,854.00

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

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2021-22)	54,128,213.72	60,139,681.82	N/A	Met
Second Prior Year (2022-23)	48,299,163.82	53,187,798.06	N/A	Met
First Prior Year (2023-24)	47,913,410.06	49,222,083.83	N/A	Met
Budget Year (2024-25) (Information only)	47,418,747.83			

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

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

---

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

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

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

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

---

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

---

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

Ending Cash Balance		
County School Service Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2024-25)	128,008,345.00	Met

---

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

---

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

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

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

8. CRITERION: Reserves

STANDARD: Available 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 \$87,000 (greater of )	0	to \$7,653,999
4% or \$383,000 (greater of )	\$7,654,000	to \$19,138,999
3% or \$766,000 (greater of )	\$19,139,000	to \$86,123,000
2% or \$2,584,000 (greater of )	\$86,123,001	and over

<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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	394,193,048.00	369,424,472.00	360,177,395.00
County Office's Reserve Standard Percentage Level:	2.00%	2.00%	2.00%

8A. Calculating the County Office's Reserve Standard

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	394,193,048.00	369,424,472.00	360,177,395.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	33,564,854.00	33,564,854.00	33,564,854.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	394,193,048.00	369,424,472.00	360,177,395.00
4. Reserve Standard Percentage Level	2.00%	2.00%	2.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	7,883,860.96	7,388,489.44	7,203,547.90
6. Reserve Standard - by Amount (From percentage level chart above)	2,584,000.00	2,584,000.00	2,584,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	7,883,860.96	7,388,489.44	7,203,547.90

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

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

All other data are extracted or calculated.

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	15,767,722.00	14,776,979.00	14,407,096.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,468,211.83	2,648,052.83	2,666,165.83
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)	(.63)	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)	18,235,933.20	17,425,031.83	17,073,261.83
9. County Office's Budgeted Reserve Percentage (Information only ) (Line 8 divided by Section 8A, Line 3)	4.63%	4.72%	4.74%
<b>County Office's Reserve Standard (Section 8A, Line 7):</b>	<b>7,883,860.96</b>	<b>7,388,489.44</b>	<b>7,203,547.90</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
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1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)

First Prior Year (2023-24)	(2,767,720.00)			
Budget Year (2024-25)	(2,771,128.00)	3,408.00	.1%	Met
1st Subsequent Year (2025-26)	(1,610,806.00)	(1,160,322.00)	(41.9%)	Not Met
2nd Subsequent Year (2026-27)	(1,064,096.00)	(546,710.00)	(33.9%)	Not Met

1b. Transfers In, County School Service Fund \*

First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met

1c. Transfers Out, County School Service Fund \*

First Prior Year (2023-24)	981,750.00			
Budget Year (2024-25)	0.00	(981,750.00)	(100.0%)	Not Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:  
(required if NOT met)

The decrease in contribution in the 2 out years are because of the one-time contributions in the budget year to year two and decrease in year three. Contributions are assessed based on program needs and the capacity to provide support on a yearly basis.

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

**Explanation:**

(required if NOT met)

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

**Explanation:**

(required if NOT met)

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

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

**Project Information:**

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear 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?

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

No

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

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

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

TOTAL:				0

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2023-24)?	No	No	No	No

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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?

N/A

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

**Explanation:**  
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and, indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

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

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

Yes

2. For the county office's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

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

Actuarial

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

Self-Insurance Fund

Government Fund

6,584,804

0

4. OPEB Liabilities

a. Total OPEB liability

17,182,157.00

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

25,271,902.00

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

(8,089,745.00)

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

Actuarial

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

Jun 30, 2023

5. OPEB Contributions

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

0.00

0.00

0.00

Method

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

0.00

0.00

0.00

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

617,108.00

702,387.00

762,845.00

d. Number of retirees receiving OPEB benefits

54.00

54.00

54.00

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

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

1

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

Yes

2

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

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

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

11,241,000.00

b. Unfunded liability for self-insurance programs

0.00

4.

Self-Insurance Contributions

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a. Required contribution (funding) for self-insurance programs	9,305,331.00	9,305,331.00	9,305,331.00
b. Amount contributed (funded) for self-insurance programs	9,305,331.00	9,305,331.00	9,305,331.00

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	326.00	315.79	315.79	315.79

**Certificated (Non-management) Salary and Benefit Negotiations**

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

No

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End  
Date:

4. Salary settlement:

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

475,643		
Budget Year	1st Subsequent Year	2nd Subsequent Year
(2024-25)	(2025-26)	(2026-27)

6. Amount included for any tentative salary schedule increases

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

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

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

Yes	Yes	Yes
6,601,401	6,601,401	6,601,401
100.0%	100.0%	100.0%
2.0%	0.0%	0.0%

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

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

No		

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

If Yes, explain the nature of the new costs:

--

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

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2024-25)	(2025-26)	(2026-27)
Yes	Yes	Yes
470,932	475,643	480,400
1.0%	1.0%	1.0%

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

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

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

**Certificated (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	967	935	935	935

**Classified (Non-management) Salary and Benefit Negotiations**

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

No

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End  
Date:

4. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

1,074,083

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

6. Amount included for any tentative salary schedule increases

0

0

0

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

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Yes

Yes

Yes

2. Total cost of H&W benefits

20,783,422

20,783,422

20,783,422

3. Percent of H&W cost paid by employer

100.0%

100.0%

100.0%

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

2.0%

0.0%

0.0%

Classified (Non-management) Prior Year Settlements

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

No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

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

Yes	Yes	Yes
783,214	791,046	798,957
1.0%	1.0%	1.0%

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

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

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

Yes	Yes	Yes
No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	239.6	244.7	244.7	244.7

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

Total cost of salary settlement

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


Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

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

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


**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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


**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

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

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


**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 12, 2024

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

## ADDITIONAL FISCAL INDICATORS

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

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

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

**Comments:**

(optional)

End of County Office Budget Criteria and Standards Review

Budget, July 1  
Budget 2024-25

**Technical Review Checks**

Phase - All

Display - All Technical Checks

**Santa Clara County Office of Education**

**Santa Clara County**

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

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

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

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

**IMPORT CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **SUPPLEMENTAL CHECKS**

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

## **EXPORT VALIDATION CHECKS**

<b>ADA-PROVIDE - (Fatal)</b> - Average Daily Attendance data (Form A) must be provided.	<b><u>Passed</u></b>
<b>BUDGET-CERT-PROVIDE - (Fatal)</b> - Budget Certification (Form CB) must be provided.	<b><u>Passed</u></b>
<b>CASHFLOW-PROVIDE - (Warning)</b> - A Cashflow Worksheet (Form CASH) must be provided with your Budget Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<b><u>Passed</u></b>
<b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-A - (Warning)</b> - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<b><u>Passed</u></b>

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

Budget, July 1  
Estimated Actuals 2023-24  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

Santa Clara County Office of Education

Santa Clara County

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

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

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

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

**IMPORT CHECKS**

<b>CHECKFUNCTION</b> - (Fatal) - All FUNCTION codes must be valid.	<b><u>Passed</u></b>
<b>CHECKFUND</b> - (Fatal) - All FUND codes must be valid.	<b><u>Passed</u></b>
<b>CHECKGOAL</b> - (Fatal) - All GOAL codes must be valid.	<b><u>Passed</u></b>
<b>CHECKOBJECT</b> - (Fatal) - All OBJECT codes must be valid.	<b><u>Passed</u></b>
<b>CHECKRESOURCE</b> - (Warning) - All RESOURCE codes must be valid.	<b><u>Passed</u></b>
<b>CHK-FDXRS7690xOB8590</b> - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<b><u>Passed</u></b>
<b>CHK-FUNCTIONxOBJECT</b> - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxFUNCTION-A</b> - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxFUNCTION-B</b> - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxGOAL</b> - (Warning) - All FUND and GOAL account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxOBJECT</b> - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxRESOURCE</b> - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-GOALxFUNCTION-A</b> - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<b><u>Passed</u></b>
<b>CHK-GOALxFUNCTION-B</b> - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<b><u>Passed</u></b>

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

**Passed**

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

**Passed**

**CHK-RESOURCExOBJECTB - (Informational)** - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3310-0-0000-0000-9791	3310	9791	\$2,729.00
01-3310-1-0000-0000-9791	3310	9791	(\$15,138.00)
01-3310-2-0000-0000-9791	3310	9791	\$12,409.00
01-6387-0-0000-0000-9791	6387	9791	\$5,073.00
01-6387-1-0000-0000-9791	6387	9791	(\$5,073.00)

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

## **GENERAL LEDGER CHECKS**

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

**Exception**

FUND	RESOURCE	OBJECT	VALUE
01	3060	9500	(\$8,959.25)

Explanation: This account balance will clear at year-end.

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

<b>EPA-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<b><u>Passed</u></b>
<b>EXCESS-ASSIGN-REU - (Fatal)</b> - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<b><u>Passed</u></b>
<b>EXP-POSITIVE - (Warning)</b> - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<b><u>Passed</u></b>
<b>INTERFD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<b><u>Passed</u></b>
<b>INTERFD-IN-OUT - (Fatal)</b> - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<b><u>Passed</u></b>
<b>INTERFD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<b><u>Passed</u></b>
<b>INTERFD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<b><u>Passed</u></b>
<b>INTRA-FD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRA-FD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRA-FD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<b><u>Passed</u></b>
<b>LCFF-TRANSFER - (Fatal)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<b><u>Passed</u></b>
<b>LOTTERY-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<b><u>Passed</u></b>
<b>NET-INV-CAP-ASSETS - (Warning)</b> - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	<b><u>Passed</u></b>
<b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.	<b><u>Passed</u></b>
<b>PASS-THRU-REV=EXP - (Warning)</b> - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<b><u>Passed</u></b>
<b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<b><u>Passed</u></b>
<b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<b><u>Passed</u></b>
<b>SE-PASS-THRU-REVENUE - (Warning)</b> - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<b><u>Passed</u></b>
<b>UNASSIGNED-NEGATIVE - (Fatal)</b> - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<b><u>Passed</u></b>

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

**Passed**

## **SUPPLEMENTAL CHECKS**

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

**Passed**

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

**Passed**

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

**Passed**

## **EXPORT VALIDATION CHECKS**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**