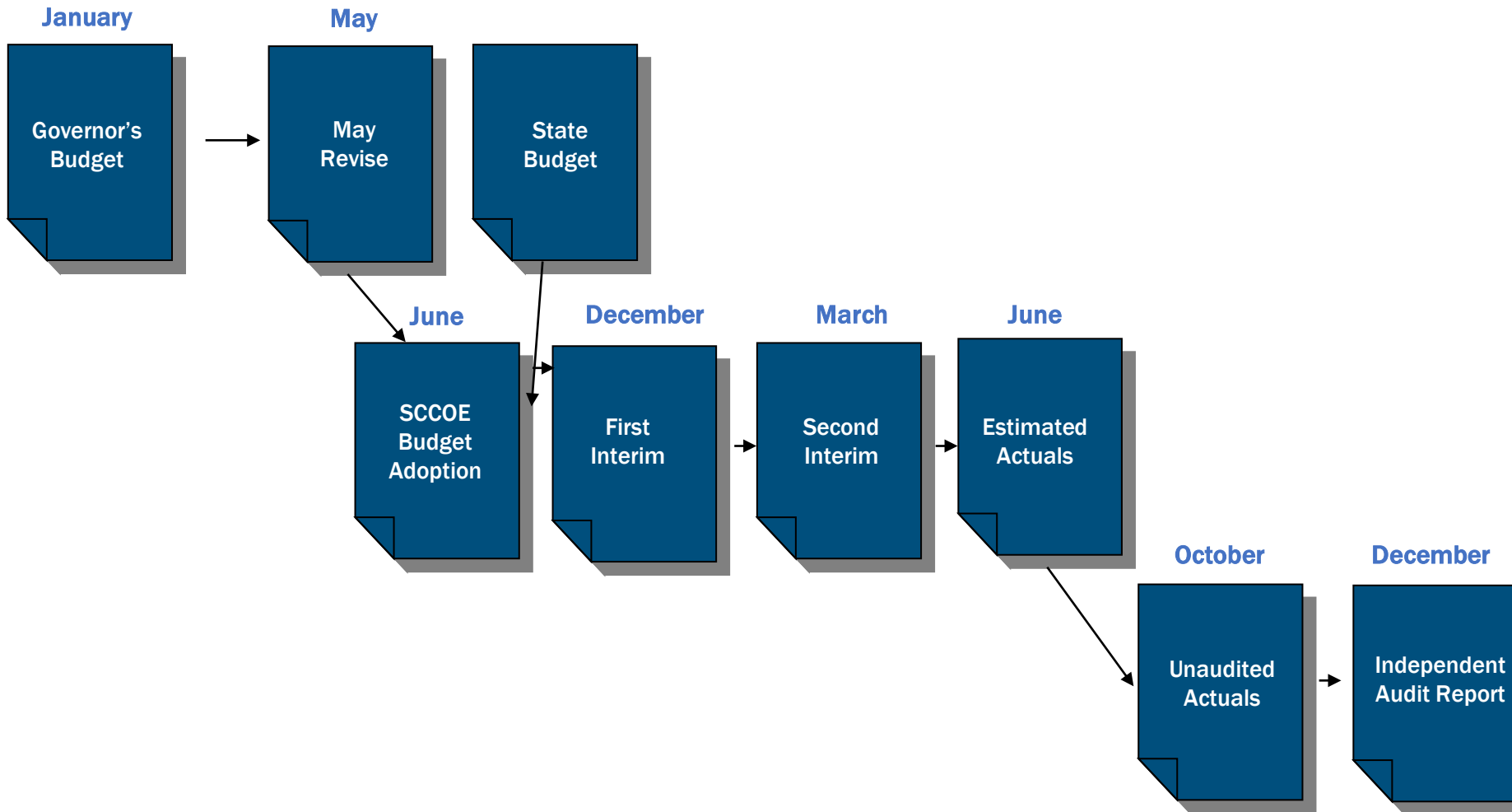


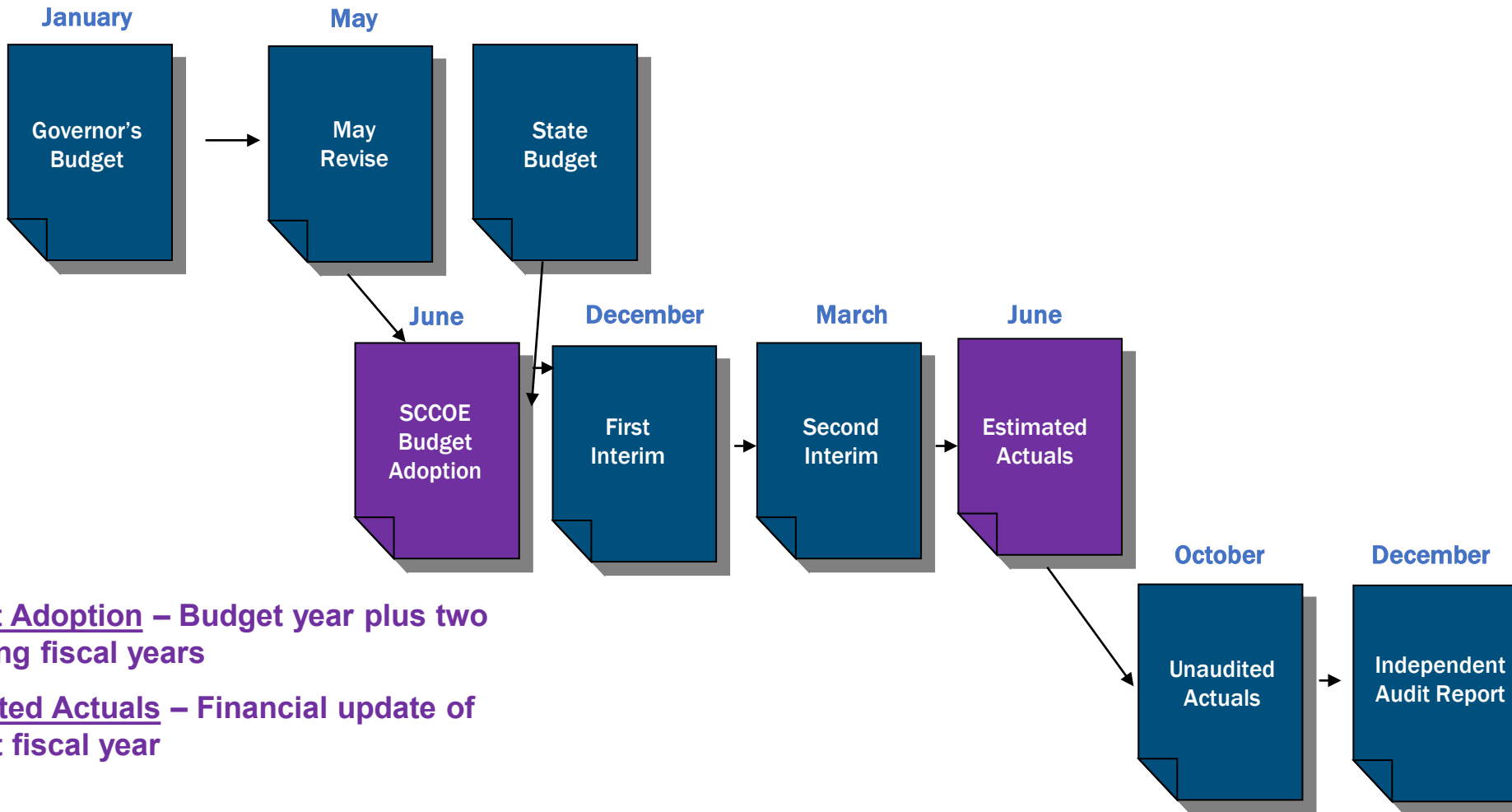
2024-25
County School Services Fund Budget
Public Hearing

June 5, 2024

BUDGETING AND FINANCIAL REPORTING A TWO-YEAR PROCESS



BUDGETING AND FINANCIAL REPORTING A TWO-YEAR PROCESS



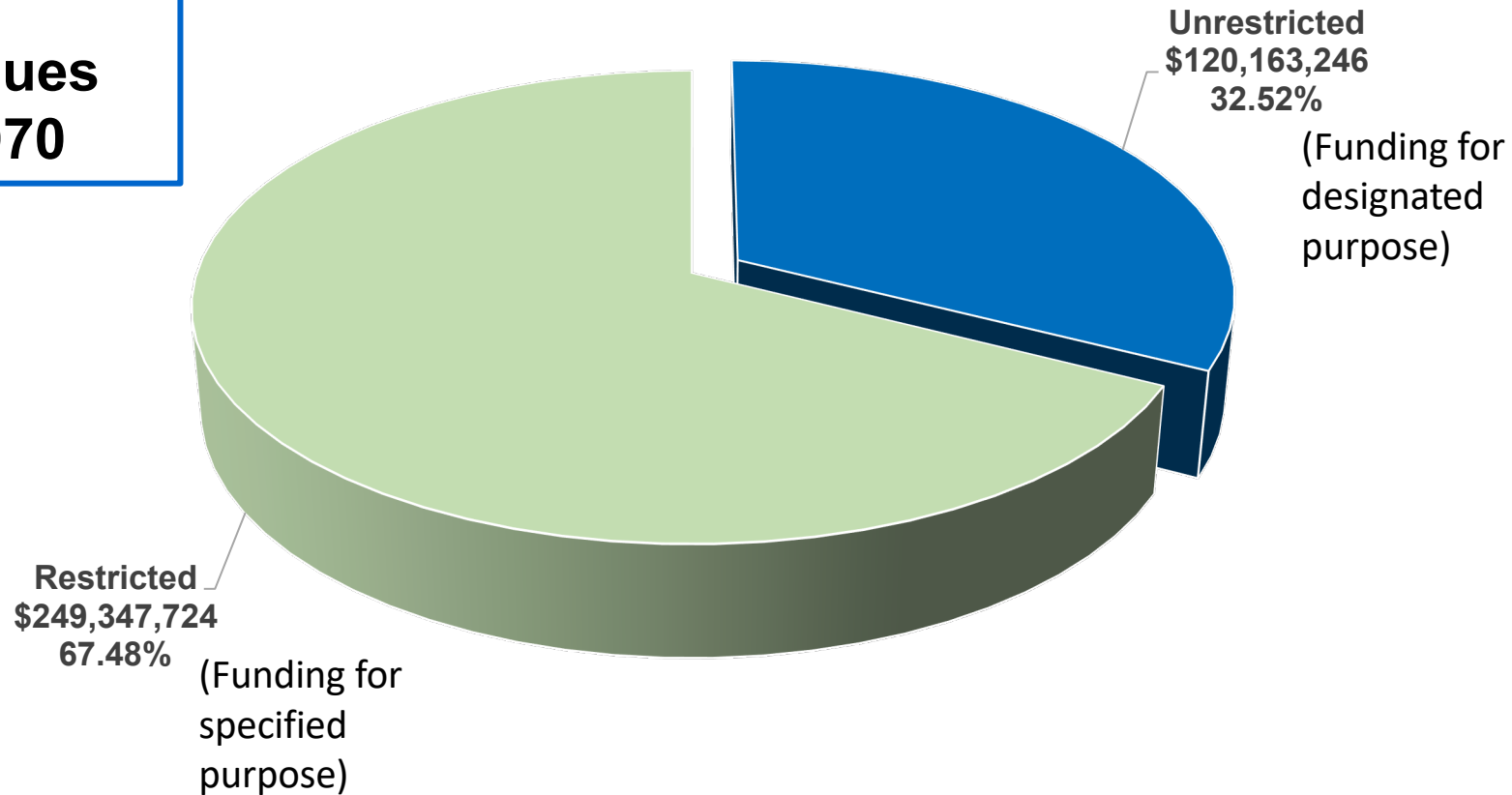
- Budget Adoption – Budget year plus two following fiscal years
- Estimated Actuals – Financial update of current fiscal year

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**



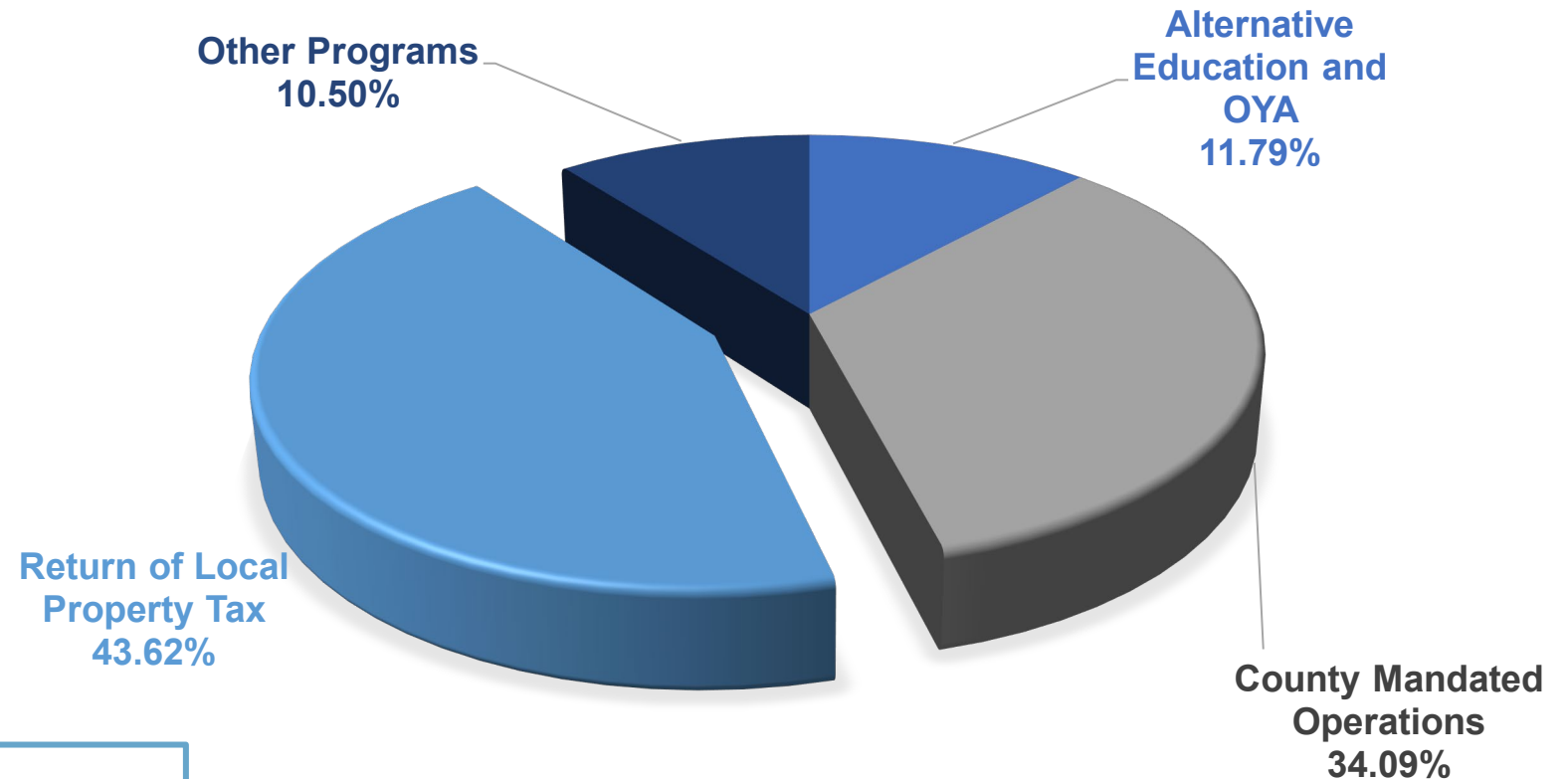
2024-25 County School Service Fund Projected Revenue Budget

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% |
| Total Revenues | \$ 120,163,246 | \$ 249,347,724 | \$ 369,510,970 | 100.00% |

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

Funding is for
the following
designated
purposes:

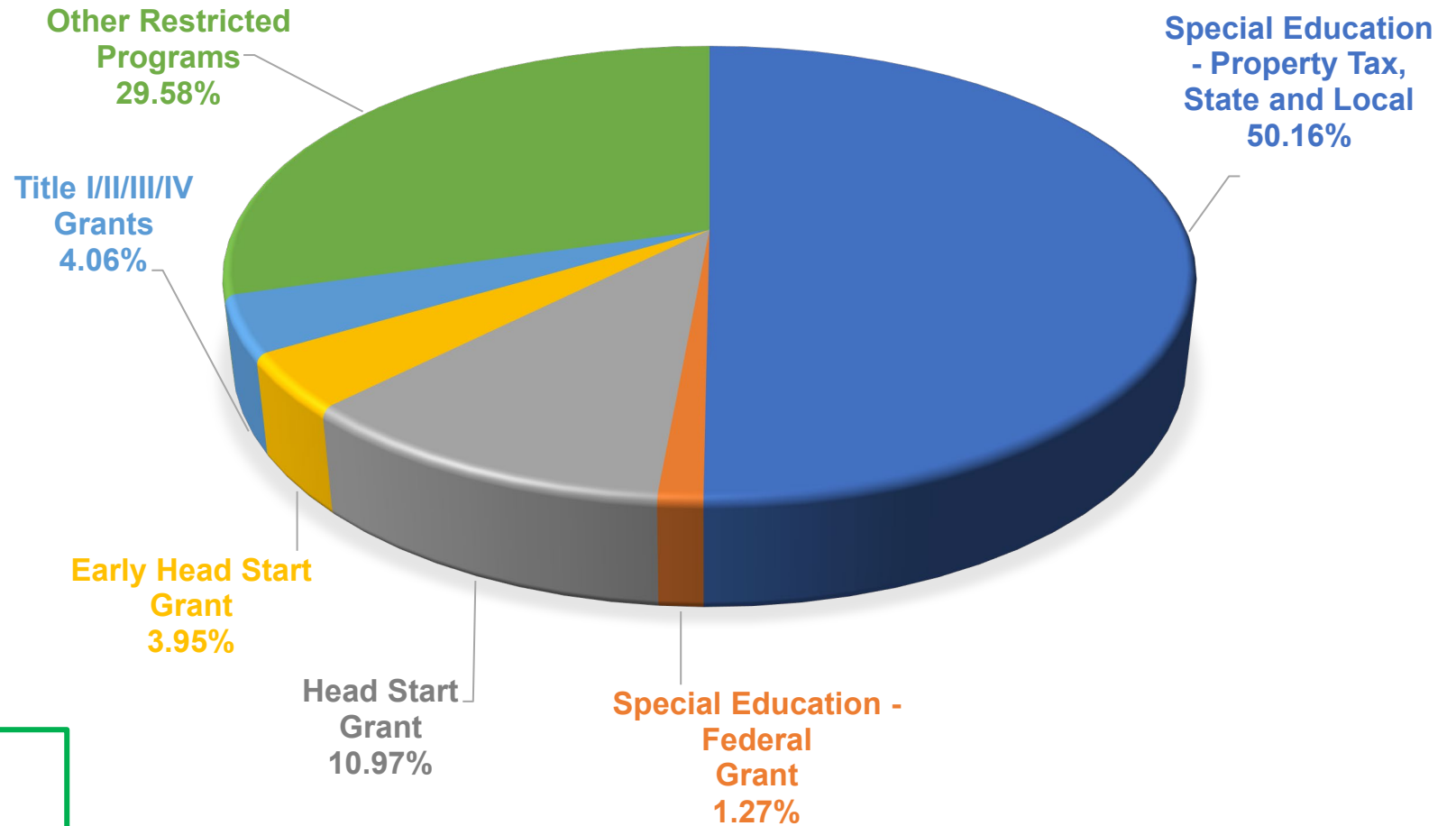


**2024-25
Total Revenues
\$120,163,246**

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%

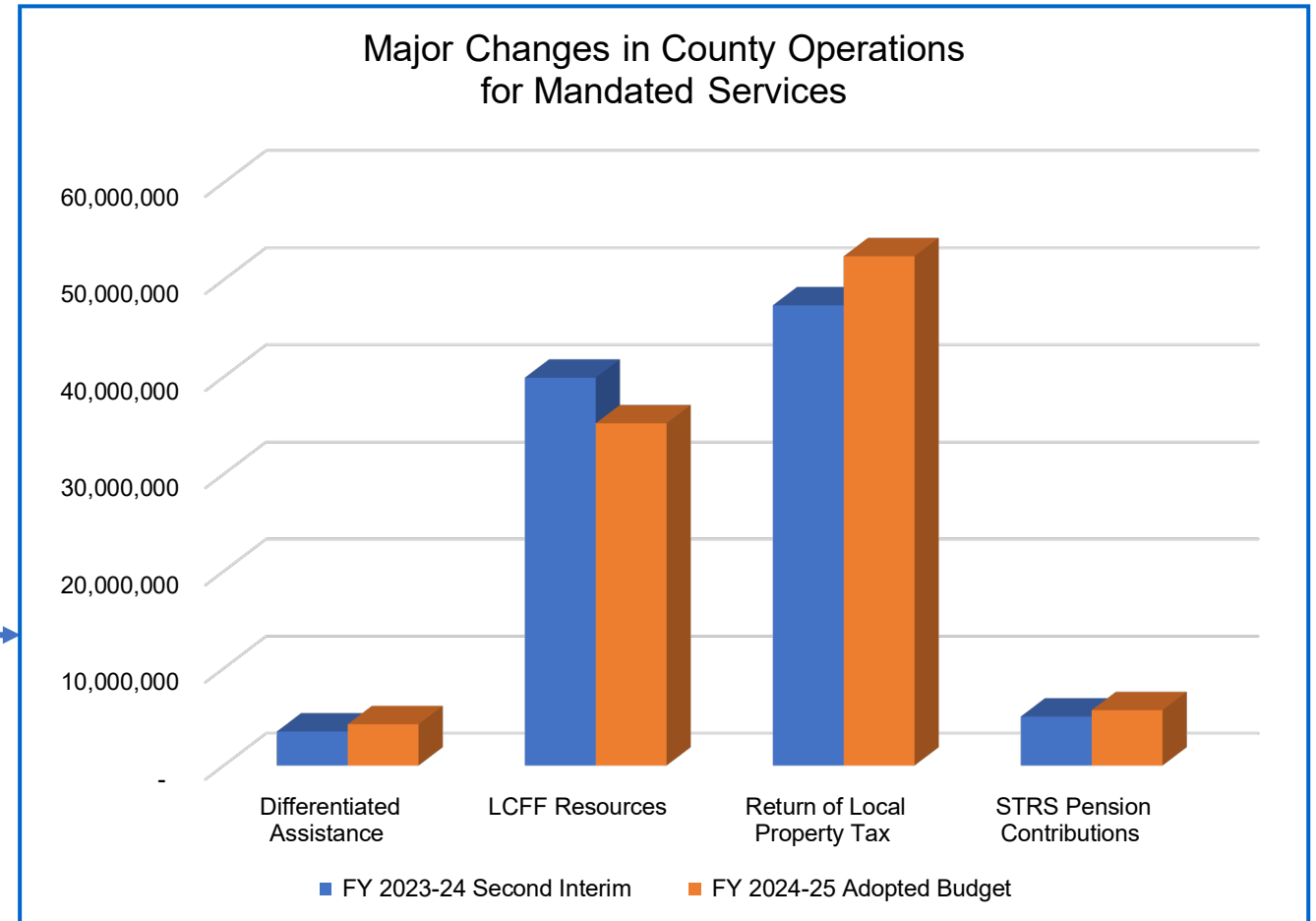
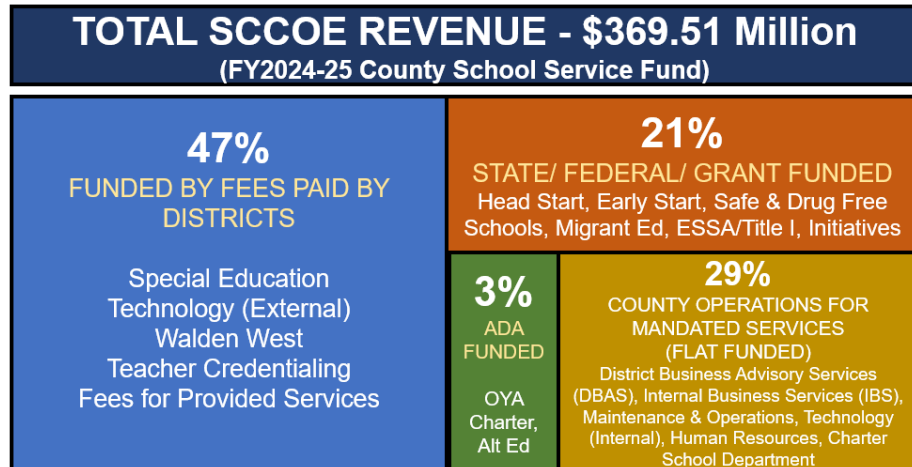
**ADA
FUNDED**

OYA
Charter,
Alt Ed

29%

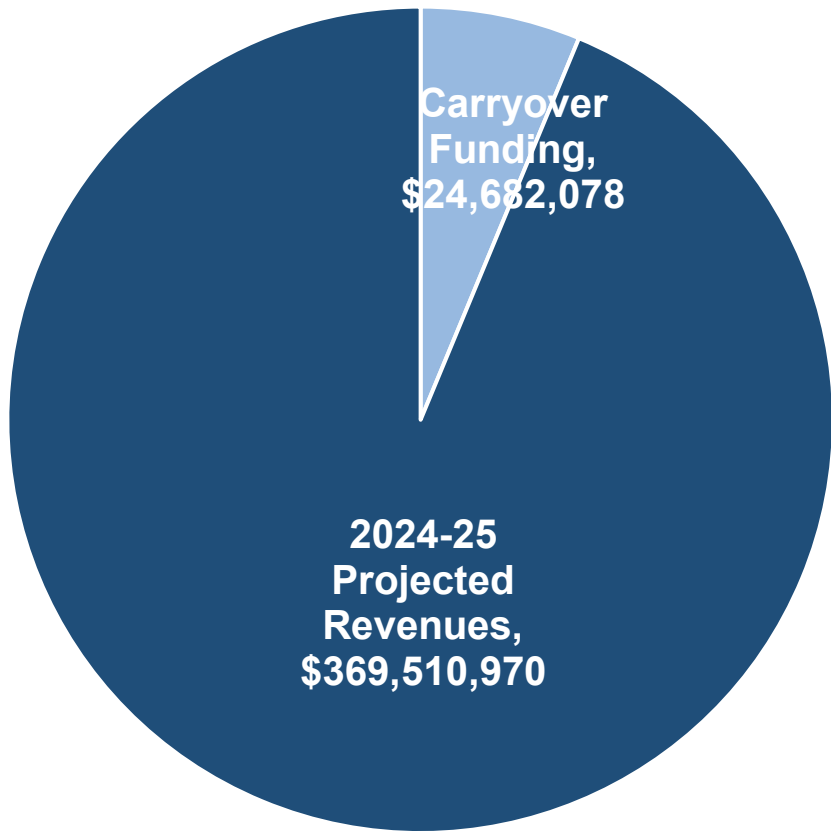
**COUNTY OPERATIONS FOR
MANDATED SERVICES
(FLAT FUNDED)**
District Business Advisory Services
(DBAS), Internal Business Services (IBS),
Maintenance & Operations, Technology
(Internal), Human Resources, Charter
School Department

Funding Sources by Program



2024-25 County School Service Fund

2024-25 Projected Revenues and Carryover Funding



Summary of Carryover Funding

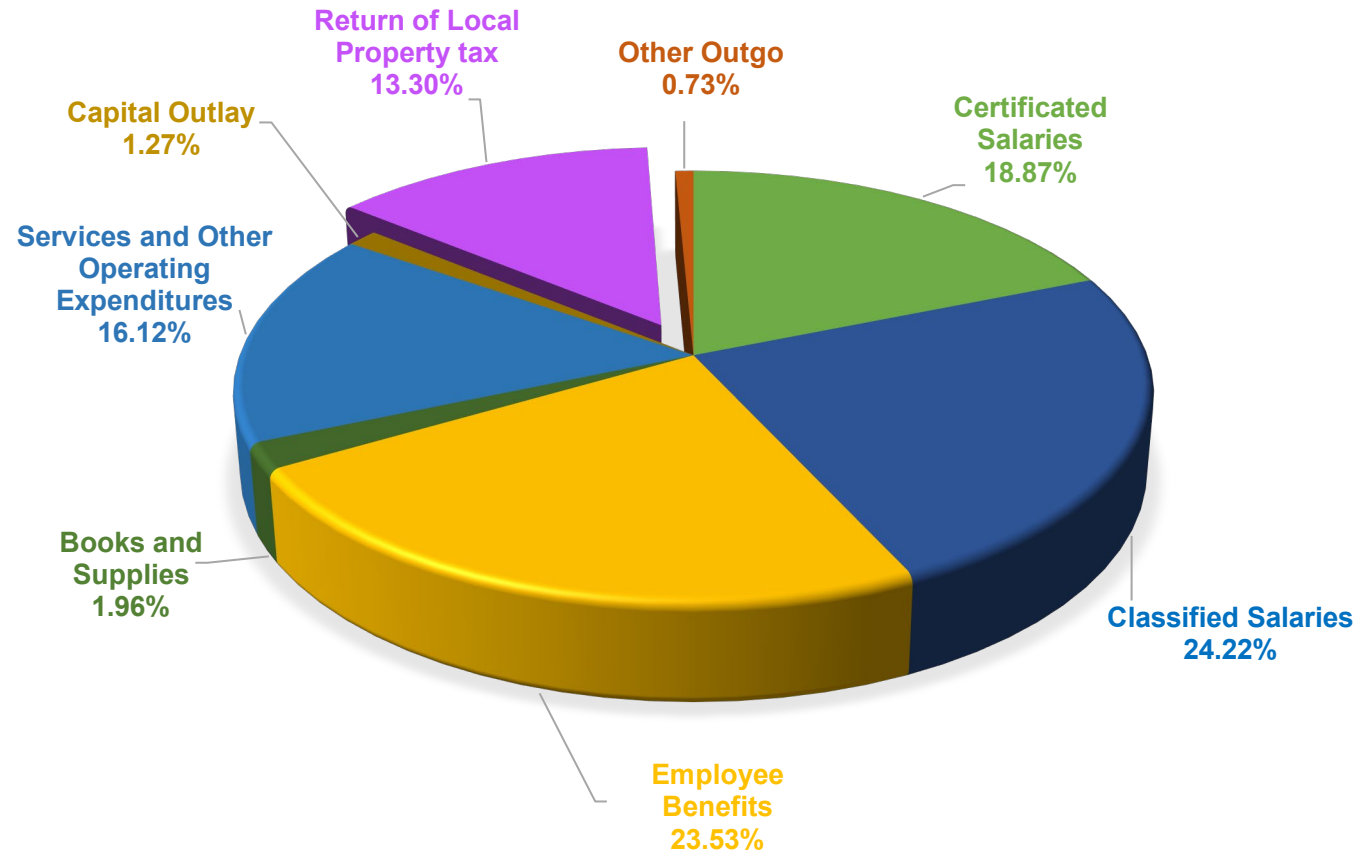
| Funding for a Specified Purpose | In Millions |
|---|----------------|
| State and Local Grants and Contracts | \$ 9.4 |
| Funding for Designated Purpose | |
| Differentiated Assistance | 4.3 |
| Technology Data Support Services | 1.9 |
| Facilities | 5.7 |
| County Operations Mandated Services | 2.8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

2024-25 County School Service Fund Expenditures



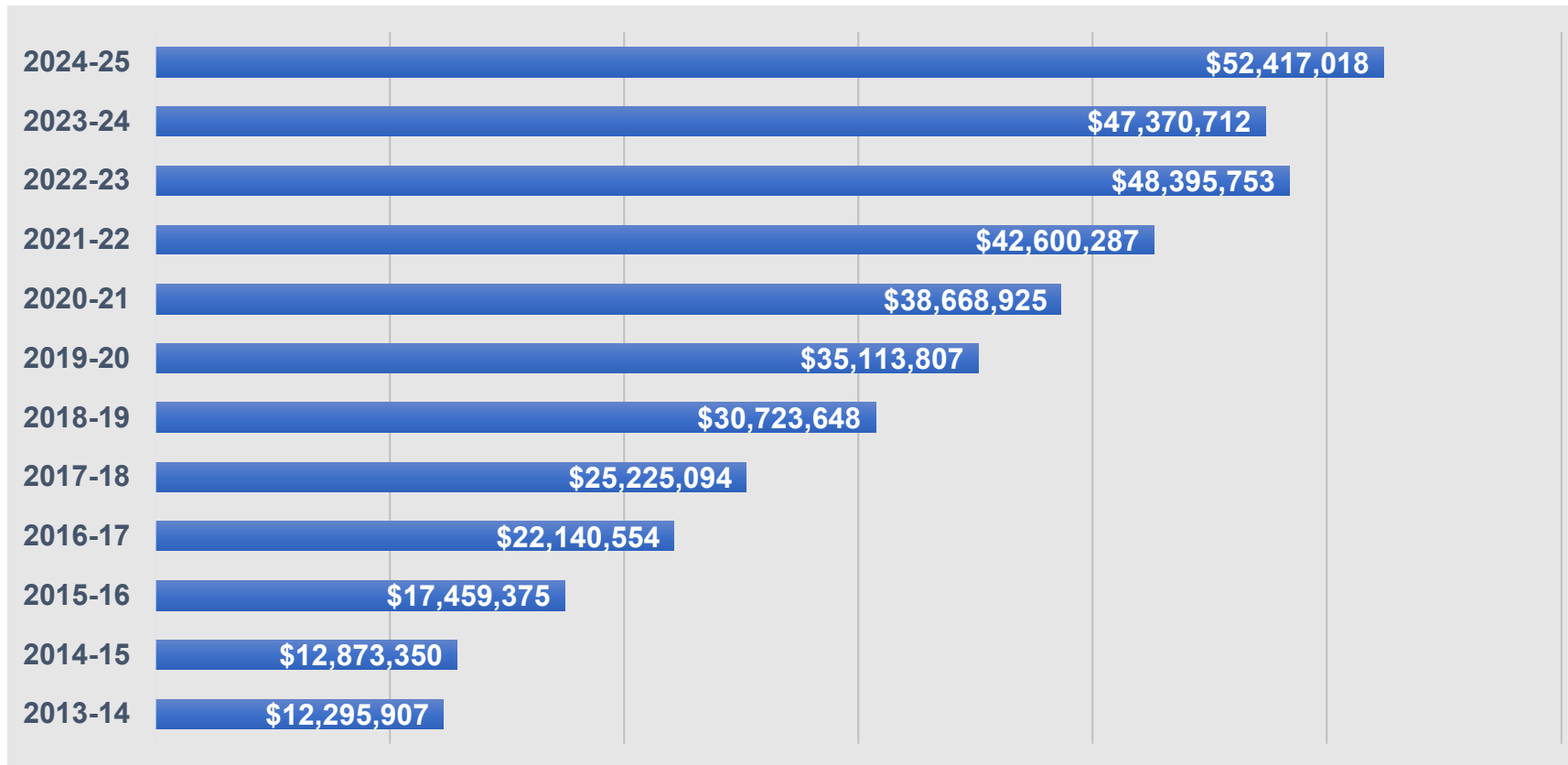
2024-25 County School Service Fund Projected Expenditure Budget

**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



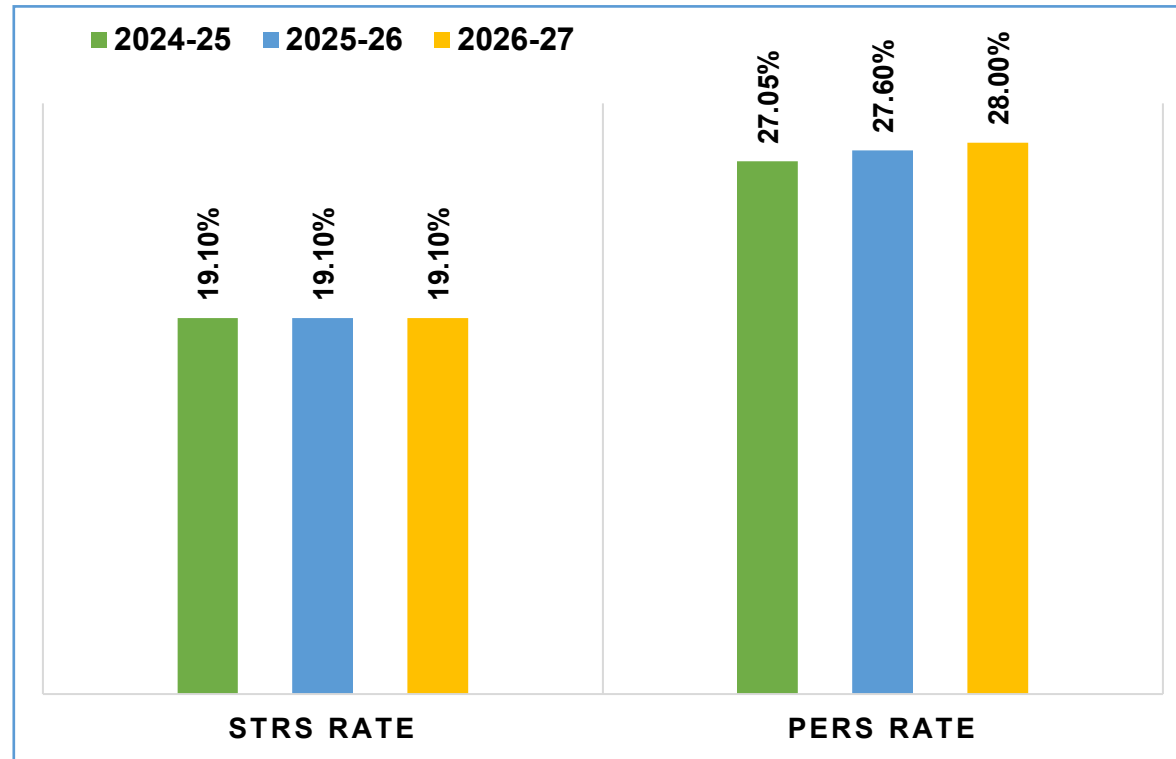
- Pursuant to Education Code section 2575(e) and 2578, FY2024-25 total Return of Local Property Taxes is \$52.41M
- Total Return of Local Property Taxes remitted to the State Controller to date is \$285,496,700.

2024-25 County School Service Fund Multiyear Projections



2024-25 Budget and Multiyear Projection Expenditure Assumptions

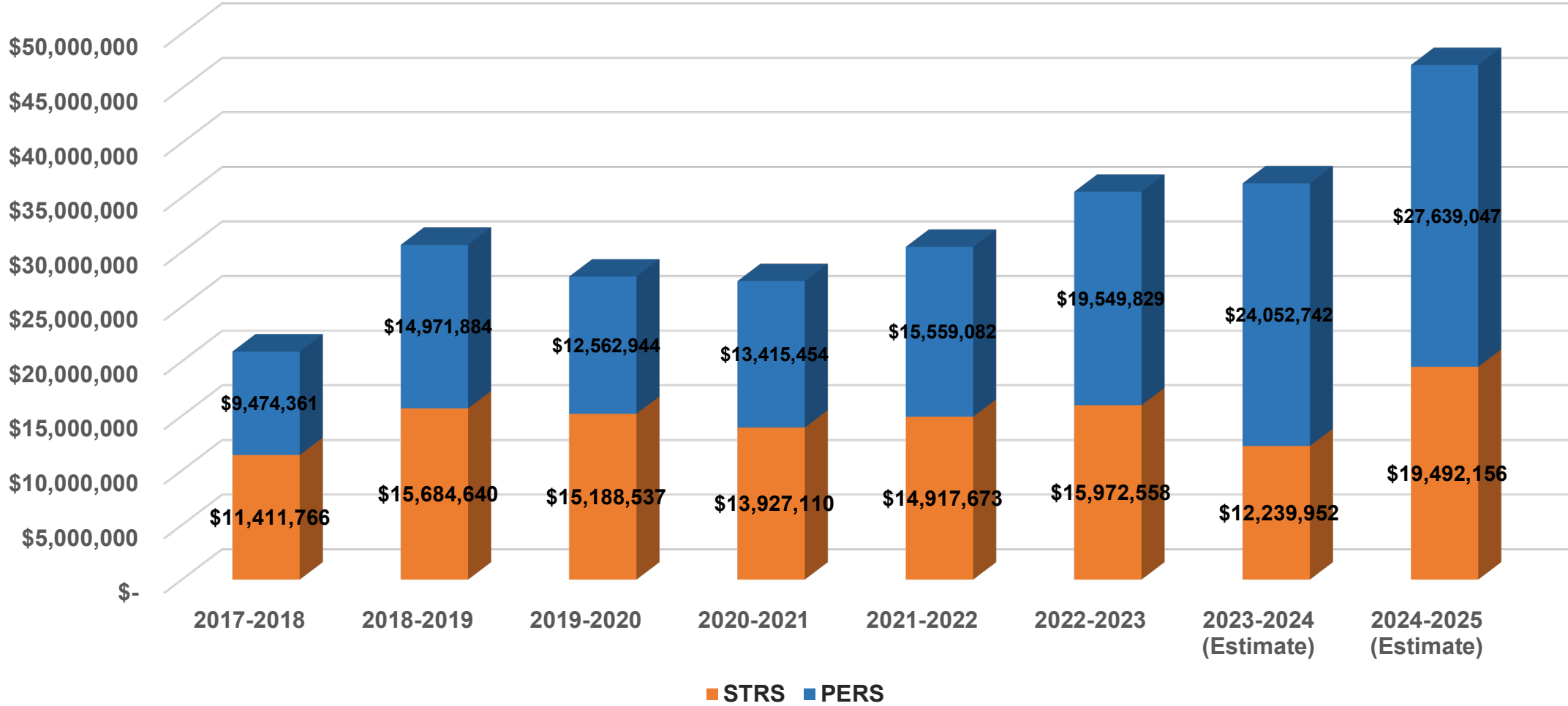
Estimated STRS
and PERS rate for
2024-25 through
2026-27



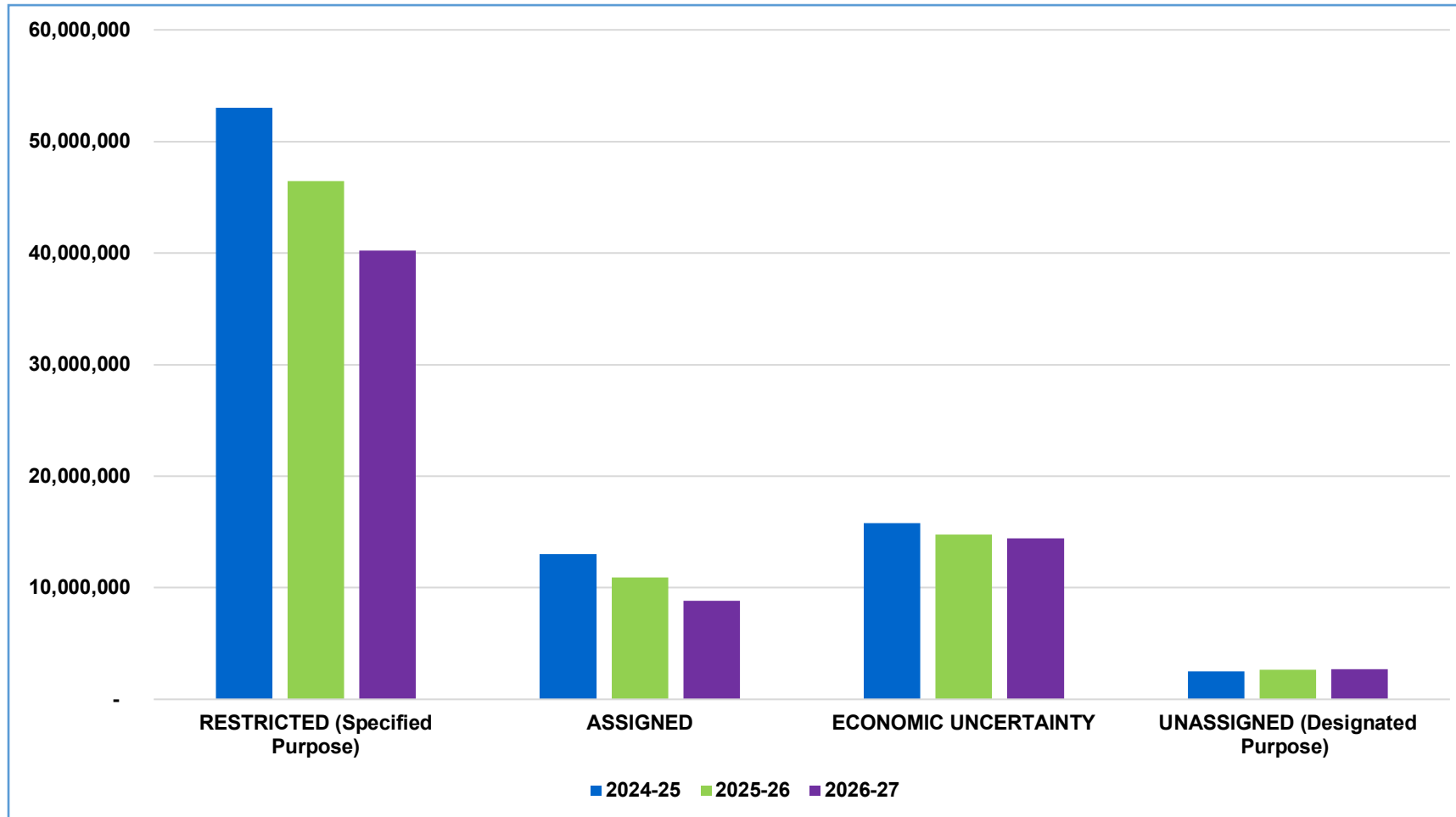
- Employee paid STRS/PERS contributions
- STRS rates is at 19.10% for FY 2024-25, FY 2025-26 and FY 2026-27
- PERS rates are estimated to increase from FY 2024-25 until FY 2026-27

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

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 cursive and fluid, with the first letters of each name 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.

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

| Projected ADA | | | |
|----------------------|----------------------------------|----------------------------------|----------------------------------|
| Program | 2024-25 Projected ADA | 2025-26 Projected ADA | 2026-27 Projected ADA |
| Court School | 50.00 | 50.00 | 50.00 |

| Projected Funded ADA | | | |
|-----------------------------|---|---|---|
| Program | 2024-25 Projected ADA 3-year average | 2025-26 Projected ADA 3-year average | 2026-27 Projected ADA 3-year average |
| 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:
- a. Alternative Education programs and the Opportunity Youth Academy Charter:

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

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:

| Program | 2024-25 Proposed Budget | 2025-26 Estimated | 2026-27 Estimated |
|--|--|------------------------------|------------------------------|
| County Community Schools | \$4,368,826 | \$4,447,690 | \$4,539,986 |
| Juvenile Court Schools | \$1,797,232 | \$1,684,517 | \$1,534,280 |
| Total Alternative Education | \$6,166,058 | \$6,132,207 | \$6,074,266 |
| Opportunity Youth Academy Charter | \$4,411,788 | \$4,533,257 | \$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 |
| Total | \$65,036 |

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.

| Employer Paid Benefits | SCCOE Employer Contribution Monthly | SCCOE Employer Contribution Annually |
|-------------------------------|--|---|
| 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:

| Program | 2024-25 Indirect Cost Rate % | 2025-26 Proposed Indirect Cost Rate % | 2026-27 Proposed Indirect Cost Rate % |
|---|---|--|--|
| (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.

| Fiscal Year | Return of Local Property Taxes |
|--------------------|---------------------------------------|
| 2013-14 | \$ 12,295,907 |
| 2014-15 | \$ 12,873,350 |
| 2015-16 | \$ 17,459,375 |
| 2016-17 | \$ 22,140,554 |
| 2017-18 | \$ 25,225,094 |
| 2018-19 | \$ 30,723,648 |
| 2019-20 | \$ 35,113,807 |
| 2020-21 | \$ 38,668,925 |
| 2021-22 | \$ 42,600,287 |
| 2022-23 | \$ 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 |
| Total | \$ 487,426,965 |

*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.

| Expenditure | 2024-25 Budget |
|---------------------------------|-----------------------|
| 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 |
| Total | \$ 2,286,264 |

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

| Expenditure | 2024-25 Budget* |
|---------------------------------------|------------------------|
| 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 |
| Total | \$ 1,317,426 |

*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) |
|---|---------------------------------|-------------------------------|-------------------------|
| A) REVENUES | | | |
| 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) |
| TOTAL REVENUES | 125,652,446 | 120,163,246 | (\$5,489,200) |
| B) EXPENDITURES | | | |
| 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) |
| TOTAL EXPENDITURES | 124,670,656 | 131,255,161 | \$6,584,505 |
| C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES | 981,790 | (11,091,915) | (\$12,073,705) |
| D) OTHER FINANCING SOURCES/USES | | | |
| Interfund Transfer Out | 981,750 | - | (981,750) |
| Contributions | (1,803,376) | (1,528,832) | 274,544 |
| TOTAL OTHER FINANCING SOURCES/USES | (2,785,126) | (1,528,832) | \$1,256,294 |
| E) NET INCREASE (DECREASE) IN FUND BALANCE | (1,803,336) | (12,620,747) | (\$10,817,411) |
| F) BEGINNING FUND BALANCE | 49,222,084 | 47,418,748 | (\$1,803,336) |
| Property Tax Accounting Adjustment | - | - | - |
| G) ENDING FUND BALANCE | \$47,418,748 | \$34,798,001 | (\$12,620,747) |

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) |
|---|---------------------------------|-------------------------------|-------------------------|
| H) COMPONENTS OF ENDING FUND BALANCE | | | |
| 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% |
| ENDING FUND BALANCE (a + b) | \$47,418,748 | \$34,798,001 | (\$12,620,747) |

* 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) |
|--|---------------------------------|-------------------------------|-------------------------|
| A) LCFF SOURCES | | | |
| 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) |
| TOTAL LCFF SOURCES | 103,022,225 | 102,340,289 | (\$681,936) |
| B) FEDERAL REVENUE | | | |
| All Other Federal Revenue | - | - | - |
| TOTAL FEDERAL REVENUE | - | - | - |
| C) OTHER STATE REVENUE | | | |
| 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) |
| TOTAL OTHER STATE REVENUE | 662,441 | 652,641 | (\$9,800) |
| D) OTHER LOCAL REVENUE | | | |
| 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 |
| TOTAL OTHER LOCAL REVENUE | 21,967,780 | 17,170,316 | (4,797,464) |
| TOTAL UNRESTRICTED GENERAL PURPOSE REVENUES | \$125,652,446 | \$120,163,246 | (\$5,489,200) |

* 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) |
|---|---------------------------------|-------------------------------|-------------------------|
| A) REVENUES | | | |
| 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) |
| TOTAL REVENUES | 259,644,417 | 249,347,724 | (\$10,296,693) |
| B) EXPENDITURES | | | |
| 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 |
| TOTAL EXPENDITURES | 250,549,323 | 262,937,887 | \$12,388,564 |
| C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES | 9,095,094 | (13,590,163) | (\$22,685,257) |
| D) OTHER FINANCING SOURCES/USES | | | |
| Contributions/Flexibility Transfers | 1,803,376 | 1,528,832 | (274,544) |
| TOTAL OTHER FINANCING SOURCES/USES | 1,803,376 | 1,528,832 | (\$274,544) |
| E) NET INCREASE (DECREASE) IN FUND BALANCE | 10,898,470 | (12,061,331) | (\$22,959,801) |
| F) BEGINNING FUND BALANCE | 50,625,524 | 61,523,994 | \$10,898,470 |
| G) ENDING FUND BALANCE | 61,523,994 | 49,462,663 | (\$12,061,331) |
| H) COMPONENTS OF ENDING FUND BALANCE | | | |
| a) Assigned for: | | | |
| All Others | - | - | - |
| Total Assignments | - | - | - |
| b) Restricted: | | | |
| Carryover of Unspent Funds | 61,523,994 | 49,462,663 | (12,061,331) |
| ENDING FUND BALANCE (a + b) | \$61,523,994 | \$49,462,663 | (\$12,061,331) |

* 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) |
|---|------------------------------|----------------|-------------|-------------------------|
| A) LCFF SOURCES | | | | |
| Special Ed Property Tax Transfer | \$ 94,206,922 | \$ 108,126,047 | | \$ 13,919,125 |
| Total Sources | 94,206,922 | 108,126,047 | | 13,919,125 |
| B) FEDERAL REVENUE | | | | |
| 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 |
| TOTAL FEDERAL REVENUE | 61,047,780 | 57,981,023 | | (3,066,757) |
| C) OTHER STATE REVENUE | | | | |
| 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 | - | - | - |
| TOTAL OTHER STATE REVENUE | 42,558,345 | 29,650,026 | (12,908,319) |
| D) OTHER LOCAL REVENUE | | | |
| 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) |
| TOTAL OTHER LOCAL REVENUE | 61,831,370 | 53,590,628 | (8,240,742) |
| TOTAL CATEGORICAL PROGRAM REVENUES | 259,644,417 | 249,347,724 | (10,296,693) |

* 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

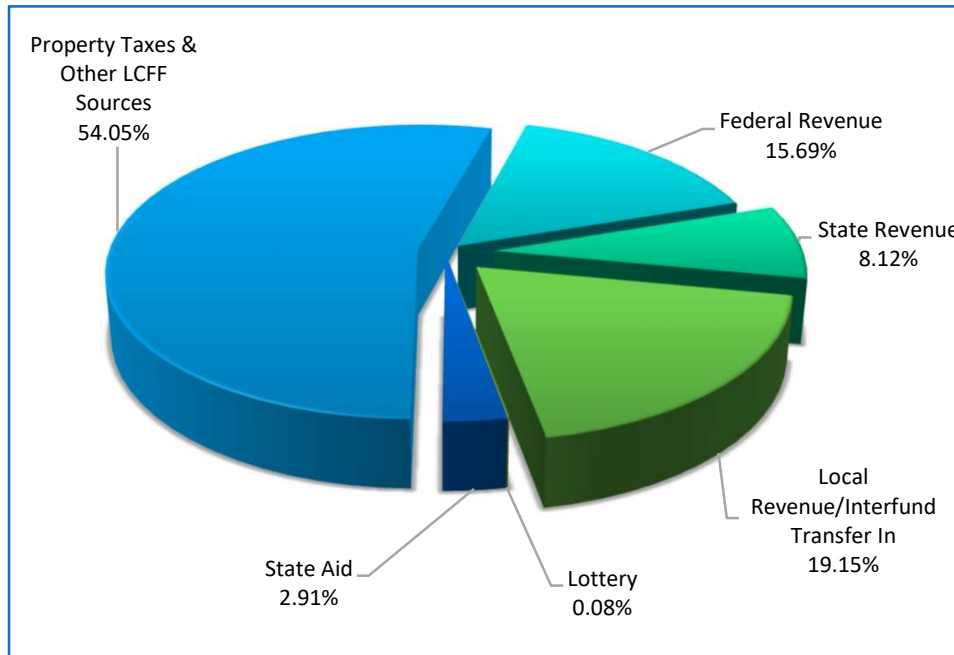
| | Estimated Actual 2023-24* | Proposed Budget 2024-25 | Increase/ (Decrease) |
|--|---------------------------------|-------------------------------|-------------------------|
| A) REVENUES | | | |
| LCFF Sources | \$ 197,229,147 | \$ 210,466,336 | \$ 13,237,189 |
| Federal Revenue | 61,047,780 | 57,981,023 | (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) |
| TOTAL REVENUES | 385,296,863 | 369,510,970 | (15,785,893) |
| B) EXPENDITURES | | | |
| 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) |
| TOTAL EXPENDITURES | 375,219,979 | 394,193,048 | 18,973,069 |
| C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING | 10,076,884 | (24,682,078) | (34,758,962) |
| D) OTHER FINANCING SOURCES/USES | | | |
| Interfund Transfer Out | 981,750 | - | (981,750) |
| Other Sources | - | - | - |
| Contributions | - | - | - |
| TOTAL OTHER FINANCING SOURCES/USES | (981,750) | - | 981,750 |
| E) NET INCREASE (DECREASE) IN FUND BALANCE | 9,095,134 | (24,682,078) | (33,777,212) |
| F) BEGINNING FUND BALANCE | 99,847,608 | 108,942,742 | 9,095,134 |
| Property Tax Accounting Adjustment | - | - | - |
| G) ENDING FUND BALANCE | 108,942,742 | 84,260,664 | (24,682,078) |

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) |
|---|---------------------------------|-------------------------------|-------------------------|
| H) COMPONENTS OF ENDING FUND BALANCE | | | |
| 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% |
| ENDING FUND BALANCE (a thru e) | 108,942,742 | 84,260,664 | (24,682,079) |

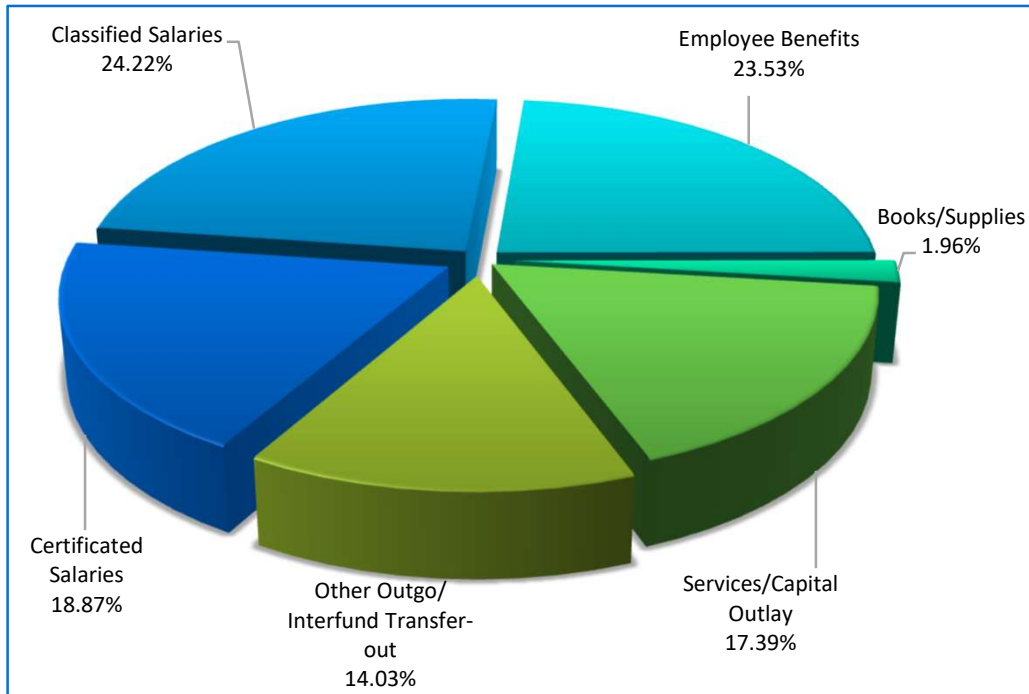
* Includes prior year carryovers

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% |
| Sub-total Salaries & Benefits | 262,609,607 | 66.62% |
| 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% |
| Total Expenditures | \$394,193,048 | 100.00% |

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

| | |
|---|---------------|
| % of Salaries & Benefit over Total Expenditures exclude Return of Property Tax | 76.84% |
|---|---------------|

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 |
| REVENUES AND OTHER FINANCING SOURCES | | | | | |
| 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 |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | | \$123,849,070 | \$ 118,634,414 | \$ 122,797,016 | \$ 123,743,662 |
| EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 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 | - | - | - |
| TOTAL EXPENDITURES AND OTHER FINANCING USES | | \$125,652,406 | \$ 131,255,161 | \$ 125,868,751 | \$ 126,417,381 |
| NET INCREASE/(DECREASE) IN FUND BALANCE | | (\$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 |
|---|------------------------------|-------------------------------|----|----------------|----|----------------|
| BEGINNING FUND BALANCE | \$49,222,084 | \$ 47,418,748 | \$ | 34,798,001 | \$ | 31,726,266 |
| PROPERTY TAX ACCOUNTING ADJUSTMENT | - | - | | - | | - |
| ENDING FUND BALANCE | \$47,418,748 | \$34,798,001 | \$ | 31,726,266 | \$ | 29,052,547 |
| COMPONENTS OF ENDING FUND BALANCE | | | | | | |
| 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% |
| ENDING FUND BALANCE (a + b) | \$ 47,418,748 | \$ 34,798,001 | \$ | 31,726,266 | \$ | 29,052,547 |

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 |
| REVENUES AND OTHER FINANCING SOURCES | | | | | |
| 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) |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | | \$ 261,447,793 | \$ 250,876,556 | \$ 237,177,234 | \$ 227,720,670 |
| EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 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 | | - | - | - | \$ - |
| TOTAL EXPENDITURES AND OTHER FINANCING USES | | \$ 250,549,323 | \$ 262,937,887 | \$ 243,555,721 | \$ 233,760,014 |
| NET INCREASE/(DECREASE) IN FUND BALANCE | | 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 |
|--|---------------------------------|-------------------------------|----------------|----------------|
| BEGINNING FUND BALANCE | \$ 50,625,524 | \$ 61,523,994 | \$ 49,462,663 | \$ 43,084,176 |
| ENDING FUND BALANCE | \$ 61,523,994 | \$ 49,462,663 | \$ 43,084,176 | \$ 37,044,832 |
| COMPONENTS OF ENDING FUND BALANCE | | | | |
| 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% |
| ENDING FUND BALANCE (a + 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 |
|--|------------------------------|----------------------------|-----------------------|-----------------------|
| REVENUES AND OTHER FINANCING SOURCES | | | | |
| 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 | - | - | - | - |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ 385,296,863 | \$ 369,510,970 | \$ 359,974,250 | \$ 351,464,332 |
| EXPENDITURES AND OTHER FINANCING USES | | | | |
| 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 | - | - | - |
| TOTAL EXPENDITURES AND OTHER FINANCING USES | \$ 376,201,729 | \$ 394,193,048 | \$ 369,424,472 | \$ 360,177,395 |
| NET INCREASE/(DECREASE) IN FUND BALANCE | 9,095,134 | (24,682,078) | (9,450,222) | (8,713,063) |

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 |
|---|------------------------------|----------------------------|----------------|----------------|
| BEGINNING FUND BALANCE | \$ 99,847,608 | \$ 108,942,742 | \$ 84,260,664 | \$ 74,810,442 |
| PROPERTY TAX ACCOUNTING ADJUSTMENT | \$ - | \$ - | \$ - | \$ - |
| ENDING FUND BALANCE | \$ 108,942,742 | \$ 84,260,664 | \$ 74,810,442 | \$ 66,097,379 |
| COMPONENTS OF ENDING FUND BALANCE | | | | |
| 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% |
| ENDING FUND BALANCE (a + 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: _____

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% |
| G. ASSETS | | | | | | | | | |
| 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 | | | 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 | | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| I. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 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 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 | | | | | | | | | |
| (G10 + H2) - (I6 + J2) | | | 166,311,735.46 | 14,207,913.82 | 180,519,649.28 | | | | |
| LCFF SOURCES | | | | | | | | | |
| 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 Sups. | | 8070 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 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% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 2,300,518.00 | 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% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement | | | | | | | | | |
| Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | | |
| Current Year | 6500 | 8311 | | 2,915,271.00 | 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% |
| OTHER LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 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% |
| CERTIFICATED SALARIES | | | | | | | | | |
| 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% |
| CLASSIFIED SALARIES | | | | | | | | | |
| 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% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| 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% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| 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% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| 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% |
| CAPITAL OUTLAY | | | | | | | | | |
| 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% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 1,419,042.00 | 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% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| 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% |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments | | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| 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% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (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% |
| TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e) | | | (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% |

| 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 |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 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. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 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% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 103,801.00 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 103,801.00 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 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% |
| G. ASSETS | | | | | |
| 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 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (G10 + H2) - (I6 + J2) | | | 6,746,724.68 | | |
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | |
| Pass-Through Revenues from | | | | | |
| Federal Sources | | 8287 | 51,988,910.00 | 30,121,419.00 | -42.1% |
| TOTAL, FEDERAL REVENUE | | | 51,988,910.00 | 30,121,419.00 | -42.1% |
| OTHER STATE REVENUE | | | | | |
| 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% |
| OTHER LOCAL REVENUE | | | | | |
| 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% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| 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 |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 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. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 54,765,376.00 | 33,564,854.00 | -38.7% |
| 10) TOTAL, EXPENDITURES | | | 54,765,376.00 | 33,564,854.00 | -38.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 103,801.00 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 103,801.00 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 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 |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 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. EXPENDITURES | | | | | |
| 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% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 3,012,337.00 | (594,912.00) | -119.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 3,012,337.00 | (594,912.00) | -119.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 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% |
| G. ASSETS | | | | | |
| 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 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 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 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (G10 + H2) - (I6 + J2) | | | 9,828,902.25 | | |
| FEDERAL REVENUE | | | | | |
| 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% |
| OTHER STATE REVENUE | | | | | |
| 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% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 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% |
| CERTIFICATED SALARIES | | | | | |
| 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% |
| CLASSIFIED SALARIES | | | | | |
| 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% |
| EMPLOYEE BENEFITS | | | | | |
| 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% |
| BOOKS AND SUPPLIES | | | | | |
| 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% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| 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% |
| CAPITAL OUTLAY | | | | | |
| 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% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 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% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8911 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 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. EXPENDITURES (Objects 1000-7999) | | | | | |
| 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% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 3,012,337.00 | (594,912.00) | -119.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 3,012,337.00 | (594,912.00) | -119.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 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 |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 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% |
| G. ASSETS | | | | | |
| 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 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| School Facilities Apportionments | | 8545 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |

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

| 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 |
|---|----------------|------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 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 |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 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% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (981,750.00) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 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% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 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% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | .05 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 1.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |

| 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 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 1.05 | | |
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 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% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| 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% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 981,750.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|----------------|------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 981,750.00 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 981,750.00 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) | | | (981,750.00) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 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% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 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 |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 7,021,623.00 | 7,143,648.00 | 1.7% |
| 5) TOTAL, REVENUES | | | 7,021,623.00 | 7,143,648.00 | 1.7% |
| B. EXPENSES | | | | | |
| 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% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,293,403.00) | (2,721,812.00) | 110.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (1,293,403.00) | (2,721,812.00) | 110.4% |
| F. NET POSITION | | | | | |
| 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% |
| G. ASSETS | | | | | |
| 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 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 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 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. NET POSITION | | | | | |
| Net Position, June 30 (G11 + H2) - (I7 + J2) | | | 22,618,916.31 | | |
| OTHER STATE REVENUE | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 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% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |

| 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% |
| EMPLOYEE BENEFITS | | | | | |
| 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% |
| BOOKS AND SUPPLIES | | | | | |
| 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% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 2,049.00 | New |
| Dues and Memberships | | 5300 | 0.00 | 150.00 | New |
| Insurance | | 5400-5450 | 4,961,236.00 | 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% |
| DEPRECIATION AND AMORTIZATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| Amortization Expense-Lease Assets | | 6910 | 0.00 | 0.00 | 0.0% |
| Amortization Expense-Subscription Assets | | 6920 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION AND AMORTIZATION | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 8,315,026.00 | 9,865,460.00 | 18.6% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | |
| (a-b+e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 7,021,623.00 | 7,143,648.00 | 1.7% |
| 5) TOTAL, REVENUES | | | 7,021,623.00 | 7,143,648.00 | 1.7% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 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% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (1,293,403.00) | (2,721,812.00) | 110.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (1,293,403.00) | (2,721,812.00) | 110.4% |
| F. NET POSITION | | | | | |
| 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 |
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | | | | | | |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | 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. COUNTY OFFICE OF EDUCATION | | | | | | |
| 1. County Program Alternative Education Grant ADA | | | | | | |
| 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 |
| 2. District Funded County Program ADA | | | | | | |
| 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 |
| 4. Adults in Correctional Facilities | | | | | | |
| 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 |
| C. CHARTER SCHOOL ADA Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01. | | | | | | |
| 1. Total Charter School Regular ADA | | | | | | |
| 2. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 47.27 | 47.27 | 47.27 | 60.00 | 60.00 | 60.00 |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c) | 47.27 | 47.27 | 47.27 | 60.00 | 60.00 | 60.00 |
| 3. Charter School Funded County Program ADA | | | | | | |
| 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 | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e) | 216.74 | 216.74 | 216.74 | 200.00 | 200.00 | 200.00 |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f) | 264.01 | 264.01 | 264.01 | 260.00 | 260.00 | 260.00 |
| FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62. | | | | | | |
| 5. Total Charter School Regular ADA | | | | | | |
| 6. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 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. Base Costs | |
| 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 |
| C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment | |
| (For information only - not for use when claiming/recovering indirect costs) | |
| (Line A8 divided by Line B19) | 12.35% |
| D. Preliminary Proposed Indirect Cost Rate | |
| (For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic) | |
| (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.

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

Approved
indirect cost
rate: 11.84%

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) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 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. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 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) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 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. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 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 & 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 |
| Section II - Expenditures Per ADA | | | | 2023-24 Annual ADA/Exps. Per ADA |
| 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>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</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

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 | | | | |
| 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: | | | | | | | | |
| | <table><tr><th>Percentage Level</th><th>County Operations Grant ADA</th></tr><tr><td>3.0%</td><td>0 to 6,999</td></tr><tr><td>2.0%</td><td>7,000 to 59,999</td></tr><tr><td>1.0%</td><td>60,000 and over</td></tr></table> | 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 |
| 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 | | | | | | | | |
| | <table><tr><td>County Office ADA (Form A, Estimated Funded ADA column, Line B5):</td><td>218,018</td></tr><tr><td>County Office County Operations Grant ADA Standard Percentage Level:</td><td>1.00%</td></tr></table> | County Office ADA (Form A, Estimated Funded ADA column, Line B5): | 218,018 | County Office County Operations Grant ADA Standard Percentage Level: | 1.00% | | | | |
| 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 | | | ADA Variance Level (If Budget is greater than Actuals, else N/A) | Status |
|-----------------------------|------------------------------------|-----------------------------|--|--|---------|
| | Original Budget | Estimated/Unaudited Actuals | | | |
| | (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. | | |
| | <table><tr><td>Explanation: (required if NOT met)</td><td></td></tr></table> | Explanation: (required if NOT met) | |
| 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. | | |
| | <table><tr><td>Explanation: (required if NOT met)</td><td>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.</td></tr></table> | 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. |
| 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%): | 201.61 | 833.29 | 149,522.64 | 183.37 |
| 1st Subsequent Year (2025-26) | | | | |
| (historical average plus 4%): | 205.56 | 849.63 | 152,454.46 | 186.96 |
| 2nd Subsequent Year (2026-27) | | | | |
| (historical average plus 6%): | 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) |
|------------------------|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| I. LCFF Funding | | | | | |
| 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 |
|---|---------------|-----------------------------------|-------------------------------------|
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2) | | | |
| 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 (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.

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 ¹ 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 |

¹ Fund 01, Resource 8150, Objects 8900-8999

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

| | | |
|---|--------------------------|--|
| Explanation: (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 reserves¹ as a percentage of total expenditures and other financing uses², in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

| | | Third Prior Year (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% |

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

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Net Change in Unrestricted Fund Balance (Form 01, Section E) | Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|--|---|--|---|---------|
| Third Prior Year (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 ² | | |
|---|--------------|-----------------|
| Percentage Level ¹ | | |
| 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 |

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

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

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

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

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 | | | |

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

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

| Percentage Level ³ | County Office Total Expenditures and Other Financing Uses ³ | |
|---------------------------------|--|-----------------|
| 5% or \$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 |

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

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

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

| | Budget Year (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% |
| County Office's Reserve Standard (Section 8A, Line 7): | 7,883,860.96 | 7,388,489.44 | 7,203,547.90 |
| 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?
- 1b. If Yes, identify the liabilities and how they may impact the budget:

No

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?
- 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:

No

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?
- 1b. If Yes, identify the expenditures:

No

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)?
- 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:

No

S5. Contributions

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

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

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

County Office's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20, 000
to +\$20, 000

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

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

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|---------------------------|------------|------------------|----------------|--------|
|---------------------------|------------|------------------|----------------|--------|

1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)

| | | | | |
|-------------------------------|----------------|----------------|---------|---------|
| First Prior Year (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 commitments¹ and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

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

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

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

1. Does your county office have long-term (multiyear) commitments?

No

(If No, skip item 2 and sections S6B and S6C)
2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Criterion S7A.

| Type of Commitment | # of Years | 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 (2023-24) | Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (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 |

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

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)

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

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

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

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
(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

1,074,083

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(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
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(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**

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

SUPPLEMENTAL CHECKS

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

EXPORT VALIDATION CHECKS

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

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

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

| | |
|---|----------------------|
| CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. | <u>Passed</u> |
| CHECKFUND - (Fatal) - All FUND codes must be valid. | <u>Passed</u> |
| CHECKGOAL - (Fatal) - All GOAL codes must be valid. | <u>Passed</u> |
| CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. | <u>Passed</u> |
| CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. | <u>Passed</u> |
| 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. | <u>Passed</u> |
| CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. | <u>Passed</u> |
| CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. | <u>Passed</u> |
| 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. | <u>Passed</u> |
| CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. | <u>Passed</u> |
| CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. | <u>Passed</u> |
| CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. | <u>Passed</u> |
| 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. | <u>Passed</u> |
| 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). | <u>Passed</u> |

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

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

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

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