



**SANTA CRUZ**  
COUNTY OFFICE OF  
**EDUCATION**  
DR. FARIS SABBAH • SUPERINTENDENT OF SCHOOLS

Santa Cruz County Board of Education • 400 Encinal Street, Santa Cruz, CA 95060 • Tel (831) 466-5900 • [www.santacruzcoe.org](http://www.santacruzcoe.org)  
**Mr. Ed Acosta • Ms. Alyssa Alto • Ms. Rose Filicetti • Ms. Sandra Nichols**  
**Ms. Sue Roth • Mr. Abel Sanchez • Mr. Bruce Van Allen**

---

**Santa Cruz County Board of Education**  
**Regular Board Meeting**  
**Thursday, October 20, 2022**  
**4:00pm**  
**Boardroom and/or Zoom**

Members of the public may join the meeting either by attending in-person or joining the live video-conference using the following link:

<https://santacruzcoe-org.zoom.us/j/87295098068>

Or join by phone:

**Phone Number:** +1 (669) 444-9171

**Meeting ID:** 872 9509 8068

**PUBLIC COMMENT:**

Any person wishing to make a public comment will have the opportunity to do so either in-person or via videoconference during the meeting for up to three minutes each for any item not listed on the agenda, or for up to three minutes for any item listed on the agenda. To request to speak during public comment or on any item on the agenda, please complete this form: <https://sccoe.link/PublicComment>

To submit a comment to be read aloud on your behalf either listed or not listed on the meeting agenda, please send a comment no longer than 300 words to [vvalentin@santacruzcoe.org](mailto:vvalentin@santacruzcoe.org) no later than 2:00 PM on October 20th. Each individual may only make one comment per topic.

Cualquier persona que desee hacer un comentario público tendrá la oportunidad de hacerlo en vivo o por videoconferencia durante la reunión virtual hasta tres minutos cada uno para cualquier tema que no esté incluido en la agenda, y hasta tres minutos para cualquier tema incluido en la agenda. Para solicitar hablar durante los comentarios públicos o sobre cualquier tema de la agenda, complete este formulario: <https://sccoe.link/PublicComment>

Para enviar un comentario para ser leído en voz alta en su nombre, ya sea para un tema en la agenda o no en la agenda, envíe un comentario de no más de 300 palabras a [vvalentin@santacruzcoe.org](mailto:vvalentin@santacruzcoe.org) a más tardar a las 2:00 PM del 20 de octubre. Cada individuo solo puede hacer un comentario por tema.

## **AGENDA**

**1. CALL TO ORDER, ROLL CALL AND ESTABLISHMENT OF QUORUM**

Abel Sanchez (President), Ed Acosta, Alyssa Alto, Rose Filicetti, Sandra Nichols, Sue Roth, Bruce Van Allen  
Faris Sabbah, Secretary

**2. PLEDGE OF ALLEGIANCE**

Superintendent Sabbah (Secretary) will lead the Pledge of Allegiance.

**3. APPROVAL OF AGENDA**

Agenda deletions and/or changes of sequence will be approved or the agenda will be approved as submitted.

**4. PUBLIC COMMENT**

This is an opportunity for the public to address the Board regarding items not on the agenda. The Board President will recognize any member of the audience not previously placed on the agenda who wishes to speak on a matter directly related to school business. Each speaker, on any specific topic, may speak up to **three (3) minutes** unless otherwise limited or extended by the President. The President may allot time to those wishing to speak but no action will be taken on matters presented (EDC § 35145.5). If appropriate, the President, or any Member of the Board, may direct that a matter be referred to the Superintendent's Office for placement on a future agenda. Please refer to item, *Please Note*, on the last item of this agenda.

**5. CONSENT AGENDA**

All items appearing on consent agenda are recommended actions which are considered to be routine in nature and will be acted upon as one motion. Specific items may be removed for separate consideration. Item(s) removed will be considered immediately following the consent agenda motion as Deferred Consent Items.

5.0.1 Minutes of the Regular Board Meeting held on September 15, 2022

5.0.2 Routine Budget Revisions

**5.1 DEFERRED CONSENT ITEMS (if required)**

This item is placed on the agenda to address any items that might be pulled from Agenda Item 5.0 for further discussion/consideration if so determined.

**6. CORRESPONDENCE**

Official correspondence received by the Board is included herein.

**7. REPORTS, DISCUSSIONS, AND PRESENTATIONS**

**7.1 Arts Programs**

The Santa Cruz COE is a staunch advocate for the arts. We value the arts as a tool of communication, creativity, and community engagement; a means to health and well-being; an instrument for the expression of culture and history; and a vehicle for the attainment of a fulfilling profession.

Presenter(s): Audrey Sirota, Arts Coordinator, Educational Services

**7.2 Public Health Update**

Superintendent Sabbah will give a presentation regarding the ways in which the Santa Cruz County Office of Education has been working in collaboration with School Districts and other partners to keep schools open and students and staff healthy.

Presenter(s): Dr. Faris Sabbah, County Superintendent of Schools

**7.3 2021-2022 Unaudited Actuals Financial Statement**

The Board is requested to review information from the annual closing financial reporting document filed with the California Department of Education.

Presenter(s): Liann Reyes, Deputy Superintendent, Business Services

**8. NEW BUSINESS AND ACTION ITEMS**

**8.1 Adopt Resolution #22-33: Gann Amendment Appropriations Limit**

The Gann Amendment (Proposition 4, 1979) limits the growth in appropriations made by the State of California, school districts, and local governments. All local education areas are required to adopt Gann Appropriations Limits each year by Board Resolution.

Presenter(s): Melissa Lopez, Director, Fiscal Services, Business Services

Motion &

Roll Call Vote: Abel Sanchez (President)

**8.2 Adopt Resolution #22-34: In Support of College and Career Week**

Each year the Santa Cruz College and Career Collaborative establishes and promotes a countywide College and Career Week. In collaboration with families and community partners, this week is used to engage students in college and career-related activities to promote a college-going culture and help students learn about and plan for future college and career possibilities. The County Board will consider adoption of this Resolution.

Presenter(s): Sandra Nichols, Chair, Community Outreach and Legislative Committee  
Debi Bodenheimer, Associate Superintendent, Educational Services

Motion &

Roll Call Vote: Abel Sanchez (President)

**8.3 Adopt Resolution #22-35: Recognizing October as LGBTQ+ History Month**

LGBTQ+ History Month is an annual, month-long observance of lesbian, gay, bisexual, and transgender history, and the history of the gay rights and related civil rights movements, which was founded in 1994 by Missouri high-school history teacher, Rodney Wilson. All students deserve to feel safe and welcome in their schools and to see themselves represented in the curriculum. The County Board of Education affirms its role in, and commitment to, continuing the historical process of transforming the educational system to ensure inclusiveness, safety, and a sense of belonging for all LGBTQ+ students, teachers, staff, and their families. The County Board will consider adoption of this Resolution.

Presenter(s): Sandra Nichols, Chair, Community Outreach and Legislative Committee

Motion &

Roll Call Vote: Abel Sanchez (President)

**8.4 Adopt Resolution #22-36: Recognizing October 10 through October 14 Week of the School Administrator**

The title “school administrator” is a broad term used to define many education leadership positions. Superintendents, assistant superintendents, principals, assistant principals, special education and adult education leaders, curriculum and assessment leaders, school business officials, classified educational leaders, and other school district employees are considered administrators. With more than 6 million students in California’s public education system, the future of the public education system depends upon the quality of its leadership. The Board is asked to recognize these administrators.

Presenter(s): Sandra Nichols, Chair, Community Outreach and Legislative Committee  
Dr. Faris Sabbah, County Superintendent of Schools

Motion &

Roll Call Vote: Abel Sanchez (President)

**8.5 Adopt Resolution #22-37: October 17 Through October 21 as Digital Citizenship Week**

Digital citizenship gives students the foundational skills they need to compete and succeed in the 21st-century workplace and participate ethically in society at large. Schools have a responsibility to increase student awareness about digital citizenship topics such as internet safety, privacy and security, cyberbullying, digital footprints, and information literacy. The Santa Cruz County Office of Education is a proud supporter of digital literacy efforts, offering professional learning to assist educators in implementing a digital citizenship curriculum and training program for their school or district.

Presenter(s): Sandra Nichols, Chair, Community Outreach and Legislative Committee  
Dr. Faris Sabbah, County Superintendent of Schools

Motion &

Roll Call Vote: Abel Sanchez (President)



**8.6 First Reading: Board Bylaws 9000s Series**

Modification and new policies may be adopted by the County Board of Education following a first and second reading by the Board. The Board may accept the following proposed policy(ies) as submitted and waive a second reading and move to take action, order changes, or order changes and bring back for a final reading. The Board will consider action to remove the following policies:

BB 9150            Student Board Members

Presenter(s):    Bruce VanAllen, Chair, Policy Committee

Motion &

Roll Call Vote:   Abel Sanchez (President)

**8.7 Discussion and Possible Approval of Resolution #22-39 Authorizing Continued Use of Remote Teleconferencing Provisions Pursuant to AB 361 and Government Code section 54953**

Consistent with Government code section 54953, on September 15, 2022, the County Board of Education adopted Resolution #22-28, finding that meeting in person would present imminent risks to the health or safety of attendees.

The County Board of Education will discuss and consider adopting Resolution #22-39, to make a finding after reconsidering the state of emergency, that the current circumstances meet the requirements of AB 361 and Government Code section 54953 for the Board to continue conducting meetings remotely.

Presenter(s):    Abel Sanchez, President, County Board of Education

Motion &

Roll Call Vote:   Abel Sanchez (President)

**8.8 Discussion of the Possible Use of Remote Teleconferencing for the November 17, 2022 Board Meeting**

The Board will discuss the possibility of conducting the November 17, 2022 meeting remotely via teleconferencing. In accordance with Resolution #22-39, Trustees will need to be in agreement that an in-person meeting would present imminent risks to the health or safety of attendees. This decision would meet the requirements of AB 361 and Government Code section 54953 for the Board to continue conducting meetings remotely.

Presenter(s):    Abel Sanchez, President, County Board of Education

Motion &

Roll Call Vote:   Abel Sanchez (President)

**10. SUPERINTENDENT'S REPORT**

County Superintendent of Schools, Dr. Faris Sabbah, will provide an update on activities and matters of interest

**11. TRUSTEE REPORTS (3 minutes each)**

Trustees will report on matters, events, and activities as related to Board goals of: Advocating for students, maintaining community relations, and promoting student achievement.

**12. AD HOC/STANDING COMMITTEE REPORTS/ACTIONS**

**13. SCHEDULE OF MEETINGS AND UPCOMING EVENTS**

Regular Meeting  
Santa Cruz County Board of Education  
November 17, 2022  
4:00 p.m.

**14. ADJOURNMENT**

President Sanchez will adjourn the meeting.

**PLEASE NOTE:**

**Public Participation:**

All persons are encouraged to attend and, when appropriate, to participate in meetings of the Santa Cruz County Board of Education. If you wish to speak to an item on the agenda, please be present at the beginning of the meeting as any item, upon motion, may be moved to the beginning of the agenda. Persons wishing to address the Board are asked to state their name for the record. The president of the Board will establish a time limit of three (3) minutes, unless otherwise stated by the president, for comments from the public. Consideration of all matters is conducted in open session except those relating to litigation, personnel and employee negotiations, which, by law, may be considered in closed session. Expulsion appeal hearings are heard in closed session unless a request for hearing in open session is made by the appellant.

**Backup Documentation:**

Any writings or documents that are public records and are provided to a majority of the governing board regarding an open session item on this agenda will be made available for public inspection in the County Office of Education, located 400 Encinal Street, Santa Cruz, CA 95060, during normal business hours.

**Translation Requests:**

Spanish language translation is available on an as-needed basis. Please make advance arrangements with Verenise Valentin by telephone at (831) 466-5900. Traducciones del inglés al español y del español al inglés están disponibles en las sesiones de la mesa directiva. Por favor haga arreglos por anticipado con Verenise Valentin por teléfono al número (831) 466-5900.

**ADA Compliance:**

In compliance with Government Code section 54954.2 (a), The Santa Cruz County Office of Education will, on request, make this agenda available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec 12132), and the federal rules and regulations adopted in implementation thereof. Individuals who need this agenda in an alternative format or who need a disability-related modification or accommodation in order to participate in the meeting should contact Verenise Valentin, Administrative Aide to the Superintendent, 400 Encinal St., Santa Cruz, CA 95060, (831) 466-5900.



**SANTA CRUZ**  
COUNTY OFFICE OF  
**EDUCATION**  
DR. FARIS SABBABH • SUPERINTENDENT OF SCHOOLS

## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 5.0.1

**Board Meeting Date:** October 20, 2022

☒

Action

☐

Information

**TO:** Santa Cruz County Board of Education

**FROM:** Administrative Department

**SUBJECT:** Minutes of the Regular Board Meeting held on September 15, 2022

---

#### BACKGROUND

Minutes of the Regular Board Meeting held on September 15, 2022

#### FUNDING IMPLICATIONS

None.

#### RECOMMENDATION

Approve the minutes.



Santa Cruz County Board of Education • 400 Encinal Street, Santa Cruz, CA 95060 • Tel (831) 466-5900 • [www.santacruzcoe.org](http://www.santacruzcoe.org)

**Mr. Ed Acosta • Ms. Alyssa Alto • Ms. Rose Filicetti • Ms. Sandra Nichols  
Ms. Sue Roth • Mr. Abel Sanchez • Mr. Bruce Van Allen**

**Santa Cruz County Board of Education  
Regular Board Meeting  
Thursday, September 15, 2022  
4:00pm  
Boardroom and/or Zoom**

---

**UNAPPROVED MINUTES**

**1. CALL TO ORDER, ROLL CALL AND ESTABLISHMENT OF QUORUM**

Trustees Present:

Abel Sanchez (President), Alyssa Alto, Rose Filicetti, Sandra Nichols, Sue Roth, Bruce Van Allen

Trustees Absent:

Ed Acosta

Staff Present:

Dr. Faris Sabbabh (Secretary), Ben Alamillo, Karina Alarcon, Suzanne Denham, Kayla Dias, Camy Ditter, Tracy Korpela, Robyn McKeen, Hayley Newman, Michael Paynter, John Rice, Dr. Heather Thomsen, Verenise Valentin, Carina Villaseñor

**2. PLEDGE OF ALLEGIANCE**

Superintendent Sabbabh (Secretary) led the Pledge of Allegiance.

**3. APPROVAL OF AGENDA**

A motion was made to approve the agenda as presented (Filicetti/Roth 6-0-1).

Ayes:	Alto, Filicetti, Nichols, Roth, Sanchez, Van Allen
Nays:	None
Abstain:	None
Absent:	Acosta

**4. PUBLIC COMMENT**

Ilia Bulaich (*Community Member*) spoke to the Board regarding the proposed zoning change in the City of Watsonville and the impact the potential change would have on Ceiba Charter School and the neighboring areas.

**5. CONSENT AGENDA**

- 5.0.1 Minutes of the Regular Board Meeting held on August 18, 2022
- 5.0.2 Routine Budget Revisions

A motion was made to approve the consent agenda as presented (Van Allen/Filicetti 6-0-1).

Ayes: Alto, Filicetti, Nichols, Roth, Sanchez, Van Allen  
Nays: None  
Abstain: None  
Absent: Acosta

**5.1 DEFERRED CONSENT ITEMS (if required)**

None.

**6. CORRESPONDENCE**

None.

**7. REPORTS, DISCUSSIONS, AND PRESENTATIONS**

**7.1 COE Wellness Programs Presentation**

Selected program updates from Student Support Services related to mental health and wellbeing supports underway at the COE. This included integrated and cross departmental offerings for SEL (Social Emotional Learning), behavioral health navigation and direct care, Wellness Center development and planning, among others. Additionally, a preview of anticipated changes occurring at the state level under the umbrella of mental health revenue opportunities and expanded avenues for receiving care and tiered supports.

Trustees asked clarifying questions.

**7.2 Public Health Update**

Superintendent Sabbah gave a presentation regarding the ways in which the Santa Cruz County Office of Education has been working in collaboration with School Districts and other partners to keep schools open and students and staff healthy.

**8. PUBLIC HEARINGS**

**8.1 Public Hearing: Sufficiency of Instructional Materials**

Pursuant to Education Code Section 60119(1)(A), the Board held a public hearing that provided an opportunity for public input regarding the Sufficiency of Instructional Materials to be used by the Santa Cruz County Office of Education Alternative Student Programs during the 2022-2023 school year.

President Sanchez opened the public hearing and invited any members of the public to speak. No comments from the public were made. Board members asked clarifying questions of staff. President Sanchez closed the public hearing.

**9. NEW BUSINESS AND ACTION ITEMS**

**9.1 Adopt Resolution #22-29 Sufficiency of Instructional Materials**

In order to be eligible to receive instructional materials funding, the Board was required to hold a public hearing and adopt a resolution stating whether or not each pupil in the Santa Cruz County Office of Education programs has sufficient standards aligned textbooks and/or instructional materials in specified subjects pursuant to Education Code Section 60605 et. seq. The Board was asked to adopt Resolution #22-29 for this purpose.

A motion was made to adopt Resolution #22-29 Sufficiency of Instructional Materials (Filicetti/Van Allen 6-0-1).

Ayes:	Alto, Filicetti, Nichols, Roth, Sanchez, Van Allen
Nays:	None
Abstain:	None
Absent:	Acosta

**9.2 Adopt Resolution #22-30 Recognizing National Suicide Prevention Month**

September is nationally recognized as Suicide Prevention month. Santa Cruz County Office of Education Staff will highlight earlier in the meeting (item 7.1) the efforts and initiatives in place to support the mental and emotional health of students and staff in Santa Cruz County. The Board was asked to adopt Resolution #22-30 Recognizing National Suicide Prevention Month.

A motion was made to adopt Resolution #22-30 Recognizing National Suicide Prevention Month with an additional clause added (Filicetti/Van Allen 6-0-1).

Ayes:	Alto, Filicetti, Nichols, Roth, Sanchez, Van Allen
Nays:	None
Abstain:	None
Absent:	Acosta

**9.3 Adopt Resolution #22-31 Recognizing Hispanic Heritage Month**

Each year our nation observes Hispanic Heritage Month, a commemoration started in 1968 and expanded in 1988 to cover the 30-day period of September 15 to October 15, with its first day commemorating the start of the Mexican War of Independence, leading to the independence of Mexico, Guatemala, El Salvador, Costa Rica, Honduras, and Nicaragua. The Santa Cruz County Board of Education recognizes the myriad advances Hispanic Americans continue to make in areas including education, medicine, art, culture, and public services in our community, state, and nation.

The Board was asked to recognize September 15 through October 15 as Hispanic Heritage Month.

A motion was made to adopt Resolution #22-31 Recognizing Hispanic Heritage Month (Nichols/Roth 6-0-1).

Ayes:	Alto, Filicetti, Nichols, Roth, Sanchez, Van Allen
Nays:	None
Abstain:	None
Absent:	Acosta

**9.4 Discussion and Possible Approval of Resolution #22-32 Authorizing Continued Use of Remote Teleconferencing Provisions Pursuant to AB 361 and Government Code section 54953**

Consistent with Government code section 54953, on August 18, 2022, the County Board of Education adopted Resolution #22-28, finding that meeting in person would present imminent risks to the health or safety of attendees.

The County Board of Education discussed and considered adopting Resolution #22-31, to make a finding after reconsidering the state of emergency, that the current circumstances meet the requirements of AB 361 and Government Code section 54953 for the Board to continue conducting meetings remotely.

A motion was made to adopt Resolution #22-32 Authorizing Continued Use of Remote Teleconferencing Provisions Pursuant to AB 361 and Government Code section 54953 (Filicetti/Van Allen 6-0-1).

Ayes:	Alto, Filicetti, Nichols, Roth, Sanchez, Van Allen
Nays:	None
Abstain:	None
Absent:	Acosta

**9.5 Discussion of the Possible Use of Remote Teleconferencing for the October 20, 2022 Board Meeting**

The Board discussed the possibility of conducting the October 20, 2022 meeting remotely via teleconferencing. In accordance with Resolution #22-32, Trustees will need to be in agreement that an in-person meeting would present imminent risks to the health or safety of attendees. This decision would meet the requirements of AB 361 and Government Code section 54953 for the Board to continue conducting meetings remotely.

No action was taken.

**10. SUPERINTENDENT'S REPORT**

Superintendent Sabbah provided an update on activities and matters of interest

**11. TRUSTEE REPORTS (3 minutes each)**

President Sanchez

August 25 - Charter committee meeting

August 31 - Agenda committee

September 8 - Site visit at Sequoia High School and met with Cristal Renteria on recruiting a potential student board member

September 9-11 - CCBE annual conference. Attended the following conferences:

- Political Landscape Impacting Schools
- County Board Charter Authorization: A Collaborative Process
- The Fiscal and Economic Forecast

Trustee Alto

August 25 - Charter committee meeting

August 31 - Agenda committee

September 11 - Policy committee meeting to review changes to Board Bylaw 9150 Student Board Members

Trustee Roth

August 25 - Charter Board Sub-Committee meeting

August 27 - CSBA Equity Network Training

September 8 - Santa Cruz County Office of Education All Staff Meeting

Trustee Nichols

She has been conducting election work and campaigns to increase voter turnout. She also mailed the Board's School Safety resolutions to different Congressmen.

Trustee Van Allen

September 11 - Policy committee meeting to review changes to Board Bylaw 9150 Student Board Members

Trustee Filicetti

September 11 - Policy committee meeting to review changes to Board Bylaw 9150 Student Board Members

Looking forward to participating CSBA's Masters in Governance training (rescheduled from the fall to spring 2023)

**12. AD HOC/STANDING COMMITTEE REPORTS/ACTIONS**

**12.1 Board Charter Committee Update**

President Sanchez provided the Board with an update following the Charter Committee meeting with Pacific Collegiate School.

**12.2 Policy Committee Update**

Chair Van Allen provided the Board with an update Board Bylaw 9150 Student Board Members and initiated a discussion on certain provisions of the Bylaw.



**13. SCHEDULE OF MEETINGS AND UPCOMING EVENTS**

Santa Cruz County Office of Education's  
2021-2022 Annual Report to the Community  
September 22, 2022  
6:30 p.m.

Regular Meeting  
Santa Cruz County Board of Education  
October 20, 2022  
4:00 p.m.

**14. ADJOURNMENT**

President Sanchez adjourned the meeting at 6:11 p.m.



**SANTA CRUZ**  
COUNTY OFFICE OF  
**EDUCATION**  
DR. FARIS SABBABH • SUPERINTENDENT OF SCHOOLS

## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 5.0.2

**Board Meeting Date:** October 20, 2022

☒

Action

☐

Information

**TO:** Santa Cruz County Board of Education

**FROM:** Business Department

**SUBJECT:** Routine Budget Revisions

---

#### BACKGROUND

Significant changes to the budget during the month of September are enclosed.

#### FUNDING IMPLICATIONS

Included herein.

#### RECOMMENDATION

Approve the revisions.



## MEMO

DATE: October 13, 2022

TO: Santa Cruz County Board of Education  
Dr. Faris Sabbah, County Superintendent of Schools

FROM: Liann Reyes, Deputy Superintendent, Business Services  
Melissa Lopez, Director of Fiscal Services

RE: September Budget Revisions

Significant changes to the budget during the month of September, 2022 are as follows:

### **UNRESTRICTED:**

Revisions to the unrestricted budget during the month of September were primarily related to supplies and services for Alternative Education, Educational Services and Equity Initiative.

### **RESTRICTED:**

Adjustments between Local Revenue and corresponding expense were related to a grant awards from Madera County Superintendent of Schools for the 21CSLA Academy with Ed Services (\$29,000), increased award for Migrant Head Start (\$53,135) and a Workforce Development Grant for the Building Trades Pre-Apprenticeship program within CAL-S (\$42,799).

Routine budget revisions processed in September 2022 had an overall decrease to ending fund balance in the amount of \$10,485.

As a result of closing the 2021-22 fiscal year, the beginning fund balances were updated to match the 2021-22 ending fund balances which had an overall increase to 2022-23 ending fund balance in the amount of \$1,252,890.

## **PACHECO BILL COMPLIANCE:**

There is one professional services agreement/contract in excess of \$25,000 that required a budget revision be processed during September 2022. A contract with 19six Architects for feasibility, coordination and planning needs related to Wellness Centers with an anticipated not to exceed cost of \$30,000.

Business department staff continue to communicate and work closely with department staff and managers to review revenues, expenditures, and budgets as we begin the 2022-23 First Interim reporting period.

Should you have any questions, please feel free to contact us.

LR:ml

cc: Rebecca Olker

	2022-23 Adopted Budget			2022-23 Revised Budget as of August 31, 2022			September 2022 Budget Revisions Processed			2022-23 Revised Budget as of September 30, 2022		
	UNRESTRICTED	RESTRICTED	TOTAL FUND	UNRESTRICTED	RESTRICTED	TOTAL FUND	UNRESTRICTED	RESTRICTED	TOTAL FUND	UNRESTRICTED	RESTRICTED	TOTAL FUND
<b>REVENUES</b>												
LCFF Sources	\$ 21,186,880	\$ 7,741,895	\$ 28,928,775	\$ 21,186,880	\$ 7,741,895	\$ 28,928,775	\$ -	\$ -	\$ -	\$ 21,186,880	\$ 7,741,895	\$ 28,928,775
Federal Revenue	\$ 4,500,000	\$ 3,112,195	\$ 7,612,195	\$ 4,500,000	\$ 3,531,308	\$ 8,031,308	\$ -	\$ -	\$ -	\$ 4,500,000	\$ 3,531,308	\$ 8,031,308
Other State Revenue	\$ 287,790	\$ 9,711,496	\$ 9,999,286	\$ 287,790	\$ 9,711,496	\$ 9,999,286	\$ -	\$ -	\$ -	\$ 287,790	\$ 9,711,496	\$ 9,999,286
Other Local Revenue	\$ 1,235,404	\$ 9,171,302	\$ 10,406,707	\$ 1,235,404	\$ 9,221,840	\$ 10,457,245	\$ -	\$ 124,934	\$ 124,934	\$ 1,235,404	\$ 9,346,774	\$ 10,582,179
TOTAL, REVENUES	\$ 27,210,074	\$ 29,736,889	\$ 56,946,963	\$ 27,210,074	\$ 30,206,540	\$ 57,416,614	\$ -	\$ 124,934	\$ 124,934	\$ 27,210,074	\$ 30,331,474	\$ 57,541,548
<b>EXPENDITURES</b>												
Certificated Salaries	\$ 6,835,270	\$ 6,318,104	\$ 13,153,374	\$ 6,835,270	\$ 6,421,485	\$ 13,256,755	\$ -	\$ -	\$ -	\$ 6,835,270	\$ 6,421,485	\$ 13,256,755
Classified Salaries	\$ 7,033,835	\$ 8,201,308	\$ 15,235,143	\$ 7,033,835	\$ 8,201,308	\$ 15,235,143	\$ -	\$ -	\$ -	\$ 7,033,835	\$ 8,201,308	\$ 15,235,143
Employee Benefits	\$ 7,756,303	\$ 9,253,802	\$ 17,010,105	\$ 7,756,303	\$ 9,295,168	\$ 17,051,471	\$ -	\$ -	\$ -	\$ 7,756,303	\$ 9,295,168	\$ 17,051,471
Books and Supplies	\$ 772,388	\$ 1,164,891	\$ 1,937,279	\$ 813,174	\$ 1,245,494	\$ 2,058,668	\$ 21,764	\$ 61,049	\$ 82,812	\$ 834,937	\$ 1,306,543	\$ 2,141,480
Services and Other Operating Expenditures	\$ 4,126,491	\$ 5,456,937	\$ 9,583,429	\$ 4,138,552	\$ 5,685,817	\$ 9,824,369	\$ (11,384)	\$ 63,990	\$ 52,607	\$ 4,127,168	\$ 5,749,808	\$ 9,876,976
Capital Outlay	\$ 100,000	\$ 385,120	\$ 485,120	\$ 100,000	\$ 385,120	\$ 485,120	\$ -	\$ -	\$ -	\$ 100,000	\$ 385,120	\$ 485,120
Other Outgo (excluding Transfers of Indirect Costs)	\$ 4,500,000	\$ 624,756	\$ 5,124,756	\$ 4,500,000	\$ 624,756	\$ 5,124,756	\$ -	\$ -	\$ -	\$ 4,500,000	\$ 624,756	\$ 5,124,756
Other Outgo - Transfers of Indirect Costs	\$ (2,132,502)	\$ 1,991,618	\$ (140,884)	\$ (2,158,063)	\$ 2,017,180	\$ (140,883)	\$ (10,380)	\$ 10,380	\$ -	\$ (2,168,443)	\$ 2,027,560	\$ (140,883)
TOTAL EXPENDITURES	\$ 28,991,785	\$ 33,396,537	\$ 62,388,322	\$ 29,019,070	\$ 33,876,328	\$ 62,895,399	\$ -	\$ 135,419	\$ 135,419	\$ 29,019,070	\$ 34,011,747	\$ 63,030,817
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	\$ (1,781,710)	\$ (3,659,648)	\$ (5,441,358)	\$ (1,808,996)	\$ (3,669,789)	\$ (5,478,784)	\$ -	\$ (10,485)	\$ (10,485)	\$ (1,808,996)	\$ (3,680,273)	\$ (5,489,269)
<b>OTHER FINANCING SOURCES/USES</b>												
Interfund Transfers												
a) Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
b) Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources/Uses												
a) Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
b) Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	\$ (1,245,741)	\$ 1,245,741	\$ (0)	\$ (1,245,741)	\$ 1,245,741	\$ (0)	\$ (485)	\$ 485	\$ 0	\$ (1,246,226)	\$ 1,246,226	\$ (0)
TOTAL OTHER FINANCING SOURCES/USES	\$ (1,245,741)	\$ 1,245,741	\$ (0)	\$ (1,245,741)	\$ 1,245,741	\$ (0)	\$ (485)	\$ 485	\$ 0	\$ (1,246,226)	\$ 1,246,226	\$ (0)
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	\$ (3,027,451)	\$ (2,413,907)	\$ (5,441,358)	\$ (3,054,737)	\$ (2,424,048)	\$ (5,478,784)	\$ (485)	\$ (10,000)	\$ (10,485)	\$ (3,055,222)	\$ (2,434,048)	\$ (5,489,269)
<b>FUND BALANCE, RESERVES</b>												
Beginning Fund Balance												
a) As of July 1 Unaudited	\$ 27,447,824	\$ 4,900,280	\$ 32,348,104	\$ 27,447,824	\$ 4,900,280	\$ 32,348,104	\$ 522,338	\$ 730,551	\$ 1,252,890	\$ 27,970,162	\$ 5,630,832	\$ 33,600,994
b) Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
c) As of July 1 Audited	\$ 27,447,824	\$ 4,900,280	\$ 32,348,104	\$ 27,447,824	\$ 4,900,280	\$ 32,348,104	\$ 522,338	\$ 730,551	\$ 1,252,890	\$ 27,970,162	\$ 5,630,832	\$ 33,600,994
d) Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
e) Adjusted Beginning Balance	\$ 27,447,824	\$ 4,900,280	\$ 32,348,104	\$ 27,447,824	\$ 4,900,280	\$ 32,348,104	\$ 522,338	\$ 730,551	\$ 1,252,890	\$ 27,970,162	\$ 5,630,832	\$ 33,600,994
Ending Balance, June 30	\$ 24,420,372	\$ 2,486,373	\$ 26,906,745	\$ 24,393,087	\$ 2,476,232	\$ 26,869,319	\$ 521,854	\$ 720,551	\$ 1,242,405	\$ 24,914,940	\$ 3,196,784	\$ 28,111,724



**SANTA CRUZ**  
COUNTY OFFICE OF  
**EDUCATION**  
DR. FARIS SABBABH • SUPERINTENDENT OF SCHOOLS

## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 7.1

**Board Meeting Date:** October 20, 2022

☐

Action

☒

Information

**TO:** Santa Cruz County Board of Education

**FROM:** Audrey Sirota, Arts Coordinator, Educational Services

**SUBJECT:** Arts Programs

---

#### BACKGROUND

The Santa Cruz COE is a staunch advocate for the arts. We value the arts as a tool of communication, creativity, and community engagement; a means to health and well-being; an instrument for the expression of culture and history; and a vehicle for the attainment of a fulfilling profession.

#### FUNDING IMPLICATIONS

None.

#### RECOMMENDATION

Receive the presentation.

# Santa Cruz County Office of Education Presentation on the Arts



October 20, 2022



**SANTA CRUZ**  
COUNTY OFFICE OF  
**EDUCATION**  
19  
DR. FARIS SABBABH • SUPERINTENDENT OF SCHOOLS

# Santa Cruz COE Arts Plan for Equity



SANTA CRUZ COUNTY OFFICE OF EDUCATION  
ARTS PLAN FOR EQUITY 2022-2027



**THE ARTS** ARE  
FUNDAMENTAL



FOSTERING CREATIVITY  
**GOODNESS**  
AND **BEAUTY**



TO OUR  
**HUMANITY** THEY ENNOBLE  
AND **INSPIRE US**







## Research on arts education spanning the last 4 decades demonstrates positive impacts on both academic and social-emotional wellness.

- *Access to the arts supports and increases students' engagement and social-emotional development and wellness including an improved ability to self-regulate, deal with complex emotional and social issues, positively express oneself and exhibit higher levels of self-confidence and positive decision making*
- *Engagement in the art demonstrates higher graduation rates and increased engagement both in school and community civic activities*
- *Access to the arts can remain siloed and inequitable, a persistent reality that must be addressed head on*



*Commitment to our community to value the arts and the impact the arts have in supporting the development of the Whole Child*

# Santa Cruz COE Arts Plan for Equity

- Arts Guide for our districts and arts organizations
- Our hope that schools continue to partner with us and/or develop their own plans



# Santa Cruz COE Arts Plan for Equity: Alignment with our Strategic Plan

## Our Vision

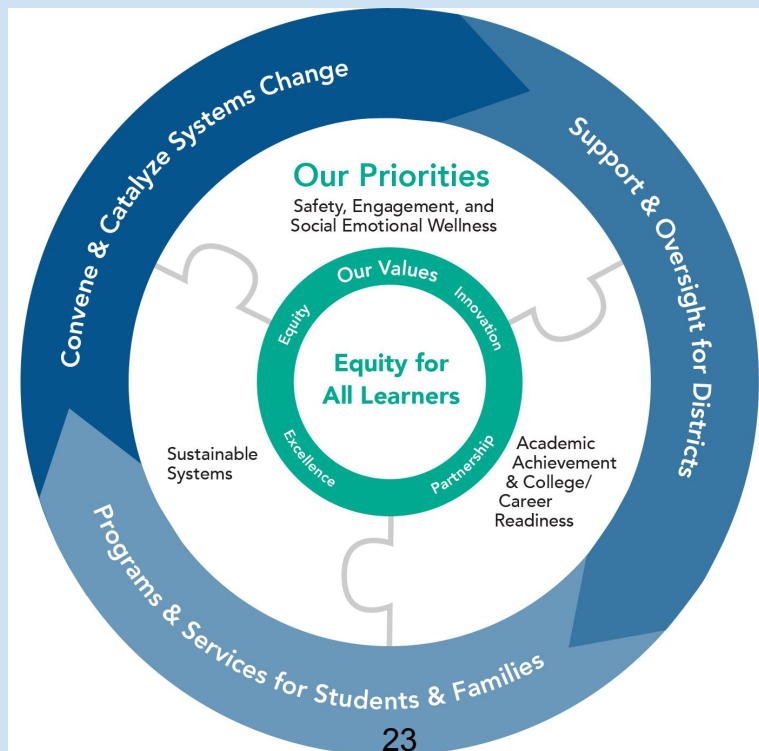
We envision a community with engaged learners and leaders who have the social, emotional, academic, and technical skills to thrive in a changing world.

## Our Mission

To lead an equitable and innovative learner-centered educational system.

## Our Values

- ☑ Equity
- ☑ Innovation
- ☑ Partnership
- ☑ Excellence



## Our Priorities

- ☑ **Safety, Engagement, Social-Emotional Wellness**

**GOAL:** Every learner is safe, connected, supported, and socially and emotionally healthy

- ☑ **Academic Achievement & College/Career Readiness**

**GOAL:** All learners have the academic and non-academic skills and supports to be actively engaged and successful in careers, further education, and their communities

- ☑ **Sustainable Systems**

**GOAL:** The education system in Santa Cruz County is cohesive, effective, and equitable.

STRATEGIC PRIORITY

1



SAFETY, ENGAGEMENT AND SOCIAL-EMOTIONAL WELLNESS IN THE ARTS

The COE's role in achieving this goal is to provide customized resources and support to schools and districts implementing one or more Arts Plan strategies, as the districts/schools see fit for their student and family populations, cultures, and climates.

COE GOAL

Every learner is safe, connected, supported, and socially and emotionally healthy.

ARTS PLAN GOAL

All students have access to Arts education that supports and increases their engagement, connection, and social-emotional development and wellness.

STRATEGIES

- Support districts in implementing Arts programming with an equity lens that simultaneously addresses the arts standards and the social and emotional learning (SEL) and needs of students through professional learning opportunities and Communities of Practice.
- Support arts education that serves as a vehicle for self and community expression.

KEY INDICATORS OF PROGRESS

- Number and types of culturally relevant and responsive arts programming offered
- Student participation in culturally relevant and responsive arts programming
- Educator participation in the SEL Community of Practice
- Districts with LCAP funding to support SEL through the arts

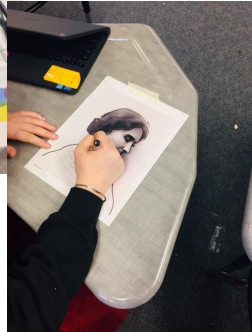
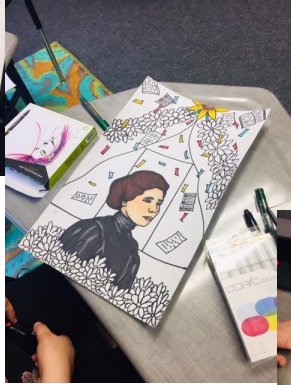
# Strategic Priority I

We are a CATALYST for district support to increase engagement, equity and social emotional wellness.

Examples:

- ❖ Overarching support to districts
- ❖ Here at our home base, offering the arts to our Alternative Education Teachers and students through our Artist Teacher Partnership programs

# Artist Teacher Partnership Program





## STRATEGIC PRIORITY

# 2



## ACADEMIC ACHIEVEMENT AND COLLEGE/CAREER READINESS

The COE's role in achieving this goal is to:

- Support on-going standards-based STEAM programs.
- Increase CTEP in middle and high school including Media Arts.

### COE GOAL

All learners have the academic and non-academic skills and support to be actively engaged and successful in careers, further education, and their communities.

### ARTS PLAN GOAL

Every student has access to standards-based teaching and learning in the Arts.

### STRATEGIES

- Support districts in implementing programs in the arts that are ongoing, sequential, and standards-based and are learned and applied by ALL students.
- Support curriculum and residencies that are taught over a sustained period of time.

### KEY INDICATORS OF PROGRESS

- Academic and SEL growth of students engaged in arts programming and education measured by performance based assessments and SEL surveys
- Discrete arts instruction at the elementary, middle and high school levels (as mandated in the California Education Code)
- Arts integration in the core curriculum at the elementary level (TK-5/6th grade)
- Educator participation in professional development in Arts Integration

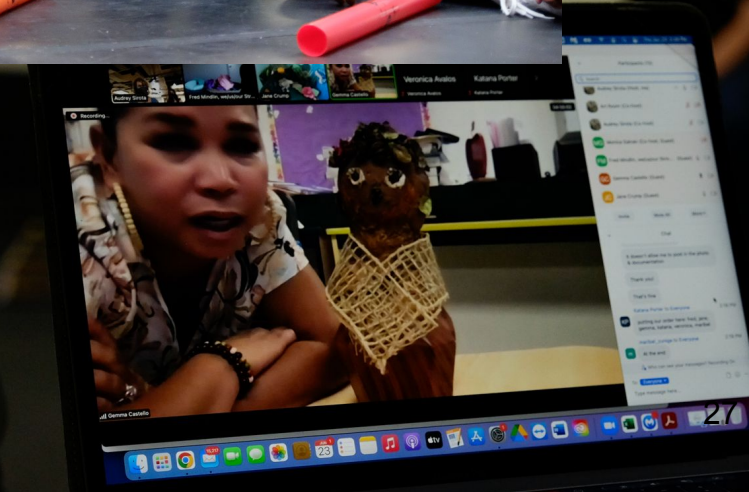
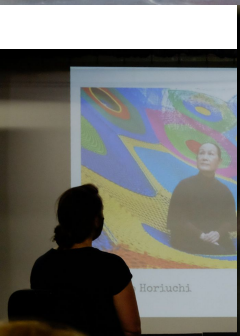
# Strategic Priority 2

We are a CONVEYOR of information for student, teacher, school & district opportunities

Examples:

- ❖ Opportunities for teachers and students that convey the importance of ongoing, sequential and standards-based arts programming in alignment with the Education Code of the Arts being core curriculum.

# Strategic Priority 1





## SUSTAINABLE SYSTEMS

The COE's role in achieving this goal is to support the districts in building their capacity to sustain an effective and equitable arts education program with fundamental components including but not limited to: ongoing communication and partnership development, identification of fundings resources, and the connection and integration of arts education into the LCAPs.

### COE GOAL

The education system in Santa Cruz County is cohesive, effective, and equitable.

### ARTS PLAN GOAL

All learners have equitable opportunities to engage in arts education.

### STRATEGIES

- Provide customized and adaptable implementation support and resources for districts and schools in order to increase access and equity for all students in the arts.
- Support districts in building their capacity to sustain effective and equitable arts education programs for ALL students with ongoing communication, partnership development, and funding allocations, including the integration of the arts into the LCAP.

### KEY INDICATORS OF PROGRESS

- Student participation in arts programming that highlights student leadership & voice
- Districts/schools have an arts plan for equity
- Districts/schools have consistent, diverse, and sustainable funding sources for arts education

# Strategic Priority 2

We are a COLLABORATIVE PARTNER with districts, state, federal,, arts and business organizations with the goal of increasing teacher, student and school opportunities.

Examples:

- ❖ Ongoing partnerships with local, state and federal organizations such as the Arts Council, Santa Cruz Symphony, Bookshop Santa Cruz, Carnegie Hall, C&I Subcommittee -> CISC VAPA



# *Q & A about the Arts Plan*

*thank  
you*





**Santa Cruz COE Board Meeting Presentation on the Arts  
October 2022**

**Strategic Priority 1: Safety, Engagement and Social Emotional Wellness in the Arts**

**Example 1**

We offer support to our districts in many ways from stepping in to support the absence of a Visual and Performing Arts Coordinator in PVUSD to finding a new VAPA Coordinator for Westlake Elementary School to advocating and serving on the Arts Plan committee in Live Oak. Live Oak, under the leadership of Dr. Morales is one of the success stories of this year. With the advocacy efforts of one of the parents, Veronique Marks, the district's board has approved the hot off the press Arts Plan which includes hiring a VAPA Coordinator to oversee the arts in their district.

**Example 2**

Here closer to home, we have been supporting the ATP, Artist Teacher Partnership, program for our Alternative Education programs where we match a teaching artist to our programs. Ten programs are currently operating that include a visual art program with Becca Bing and Nessa Ledesma at DeWitt Anderson, a music program with Audrey Neilsen and Edie Flores Garcia at Hartman School formally Juvenile Hall, and a hip hop dance program with Jeff McCormick and Lisa Carlton with Luis Sanchez at Phoenix and Seabright School.

**Strategic Priority 2: Academic Achievement and College/Career Readiness**

**Example 1**

We provide the information to districts that the Arts are considered core curricula by the ESSA - Every Student Succeeds Act.

So we model exemplary programming for students including Poetry Out Loud, World Language Poetry Showcase, FashionTeens, Tandy Beal & Co. residencies, Kuumbwa Artist in Schools programs and our own program Youth Artists Taking Action.

**Example 2**

For teachers, we have ongoing professional development that begins with our 4-day SAIL and goes year-round with the Arts Education CoP. This has grown from Santa Cruz to a region V effort.

All our programs are guided by research in that they are on-going, sequential. Standards-based. We no longer support one time events because although enjoyable, according to the research data, they offer little sustained value.

By teaching teachers, we reach out to students....

### **Strategic Priority 3: Sustainable Systems in the Arts**

#### **Example 1**

Our **partnerships** are critical to sustainability of the arts programming.

**Carnegie Hall and Santa Cruz Symphony** Link Up Program - a partnership that is in its 6th year where we meet our guidelines of on-going curriculum that ends in an event or showcase.

**Arts Council** - with their support, we are able to offer Youth Arts Exhibit, Poetry Out Loud, the Artist Teacher Partnership program for teachers as well as the Summer Arts Integration Institute. We partner with **Cabrillo College** to offer an Arts Day for our county's teachers.

Newest partnership is with **UCSC** and we are bringing Artsbridge to our teachers and schools.



**SANTA CRUZ**  
COUNTY OFFICE OF  
**EDUCATION**  
DR. FARIS SABBAH • SUPERINTENDENT OF SCHOOLS

## SANTA CRUZ COUNTY OFFICE OF EDUCATION ARTS PLAN FOR EQUITY 2022-2027



**THE ARTS** ARE  
**FUNDAMENTAL**



FOSTERING CREATIVITY  
**GOODNESS**  
AND **BEAUTY**



TO OUR  
**HUMANITY** THEY ENNOBLE  
AND **INSPIRE US**



# Table of Contents

3

Section 1: [Letter from the County Superintendent](#)

5

Section 2: [Santa Cruz Arts Education Community](#)

9

Section 3: [Santa Cruz County Office of Education Arts Plan for Equity Strategic Planning Process and Needs Assessment](#)

11

Section 4: [Strategic Framework in the Arts](#)

26

Section 5: [Our Implementation Plan & Examples](#)

29

[Appendix A: List of Participants, Contributors, and Countywide Arts Organizations](#)

29

[Appendix B: Needs Assessments](#)

Front Cover photos:  
Reynaldo Barrios, Sarah Brothers, and Jenny Angelacos.

Back Cover photos:  
Reynaldo Barrios and Jenny Angelacos.



Photo: Reynaldo Barrios



Photo: Mary Anne James



## Section 1

# Letter from the County Superintendent



Photo: David Rosales



Photo: Sarah Brothers

## Letter from the County Superintendent



Is there anything more uniquely human than our relationship with the arts? Art inspires, informs, entertains, and — in many cases — speaks truths that cannot otherwise be articulated. So, too, is arts education a core component of teaching the whole child, and a key priority

for the curriculum and programs support we offer at the Santa Cruz County Office of Education.

Our commitment to equitable arts education is born out of an understanding that schools are at their best when they support students to develop as integrated learners. When students are empowered to engage with art, we know the results are profound. Research has demonstrated engagement with arts curriculum has positive impacts on test scores, graduation rates, and indicators of socio-emotional wellness. These findings should not come as a surprise to anyone who has experienced a personal connection with creative expression. Its profound impacts may challenge us to precisely define, but are unmistakable when felt. Yet access to these experiences remains siloed and inequitable, a persistent reality that must be addressed head on.

For all of these reasons — and in close alignment with our strategic vision for enabling all Santa Cruz County learners to achieve excellence — we are proud to present the Santa Cruz COE Arts Plan for Equity. Developed in close partnership with Santa Cruz County's school districts and nonprofit agencies including Arts Council Santa Cruz County, this framework represents our vision of offering all students equitable access to the arts. We owe each of our partners a debt of gratitude for their essential collaboration and support. Laid out in these pages is a 5-year road map that closely aligns with our strategic plan and is modeled after effective work already underway across our community. It is intended to be utilized by the COE as well as districts and partner organizations, reflecting our deep commitment to enabling equitable access to education, improving our current programs and best practices, and building upon our community's existing strengths.

Yours in education and equity,

A handwritten signature in black ink that reads "Faris Sabbah".

Dr. Faris Sabbah  
Santa Cruz County Superintendent of Schools



"Apple Picker" a large mosaic designed by Juan Fuentes is mounted on the Civic Plaza parking garage. The mural is part of the ongoing Watsonville Brillante project.

Photo: Reynaldo Barrioz



## Section 2

# Santa Cruz Arts Education Community



Photo: Sarah Brothers



Photo: Santa Cruz Shakespeare



Photo: Sarah Brothers



# Santa Cruz Arts Education Community

## Our County

The Santa Cruz County Office of Education serves 10 school districts and approximately 40,000 students. Half of our student population lives in South County, which includes the City of Watsonville and the Pájaro Valley Unified School District (PVUSD). Primarily agricultural and composed of mostly small businesses, Watsonville supports a large community of migrant farm workers. At most PVUSD schools, approximately 90% of students qualify for free or reduced lunch and are classified as English Learners (EL) or Multi-

lingual Learners.

“*I think art is a great place for people to express themselves politically, socially, culturally and individually.*

- Michelle Stewart, Happy Valley Elementary Superintendent

The other nine districts serve a diverse range of students and families. The community is trending towards ever-expanding numbers of students qualifying for free and reduced lunch and EL programs.

Four districts are small school TK-6 districts (Small Schools) that serve approximately 110-170 students each. The Small Schools strive to support robust arts and music programs with the support of active parent communities and educational foundations.

The visual and performing arts programs in the other districts vary according to the amount of funding and support the district and parent community is able to provide. Several of our districts explicitly support the arts in the Local Control Accountability Plan (LCAP). For example, through the PVUSD leadership and the advocacy efforts of Arts Now Santa Cruz County, an alliance for arts education, the arts are listed as Goal 3 in PVUSD's LCAP. Through these decisions and efforts, PVUSD has secured a half-time Visual and Performing Arts Coordinator. Additionally, the teaching artists have grown from 1 to 62 working in the schools to bring music (band and choir), visual arts, and theater to students.

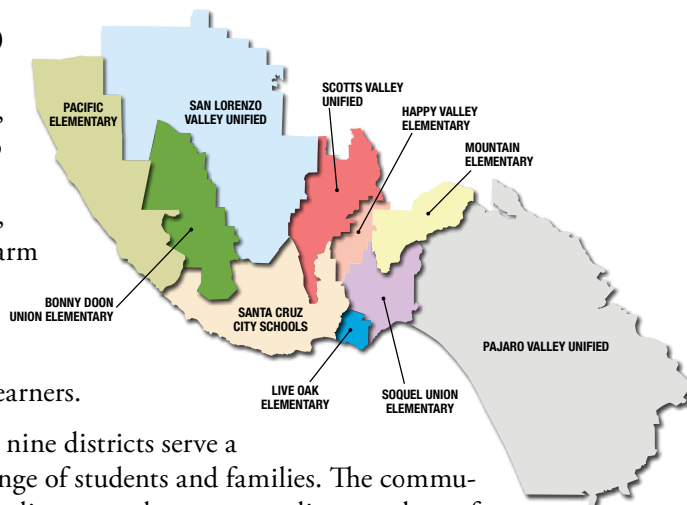


Photo: Kevin Monahan



Photo: Kevin Monahan

## Our Connection to the Arts: Our Vision

The Santa Cruz COE is a staunch advocate for the arts. As delineated in the California Arts Education Framework, we value all facets of arts education including immersive arts experiences in the different disciplines of dance, media arts, music, theatre, and visual arts and arts integration as connected to other content areas including language arts, history and social sciences, science, and mathematics. We value the arts as a tool of communication, creativity, and community engagement; a means to health and well-being; an instrument for the expression of culture and history; and a vehicle for the attainment of a fulfilling profession.

### As stated in the 2019 Framework:

Achieving literacy in the arts is joyful, inspirational, and creates a lifelong appreciation of the arts; it also prepares students for the twenty-first century workforce and plays a critical role in developing well-rounded citizens.

A standards-based arts education in all five disciplines [including dance, media arts, music, theatre, and visual arts] with equitable arts learning experiences available to all students furthers students' academic goals, increases student engagement, enhances parent and community engagement, and improves school culture and climate.

When students have ongoing, sequential, standards-based arts programs, they show greater progress and success on standardized test scores and social-emotional measures, higher graduation rates, and increased engagement both in school and in community civic activities. We define arts education as on-going, sequential, standards-based curriculum learned and applied by students.



Photo: Jenny Angelacos



Photo: Kevin Monahan



Photo: Kevin Monahan

We value the diversity of our arts community and recognize that each district has distinct needs to support their unique populations. Our experiences with successful local arts programs, research studies, data on the arts, and collaboration with Arts Now Santa Cruz County are reflected in the Santa Cruz COE's long history of supporting the arts community and arts education in various roles. The following examples illustrate some of the ways the Santa Cruz COE has been supporting the arts across our county.

- Providing ongoing arts programming with our districts and schools that includes supporting programs such as the youth music program El Sistema, Carnegie Hall and Santa Cruz Symphony's Link Up music program.
- Examining arts education data through local and state measures.
- Offering professional development programs to our district teachers and teaching artists such as the Summer Arts Integration Institute and the Arts Integration Community of Practice.
- Creating, maintaining, and supporting community and regional partnerships to bring arts education to our districts and schools, including a sustained partnership with arts organizations such as the Arts Council Santa Cruz County, the Santa Cruz Symphony and Tandy Beal & Co.
- Supporting student and family engagement, leadership, and voice by facilitating events such as Poetry Out Loud, the Youth Arts Exhibit, and Fashion Teens.
- Supporting advocacy of the arts by serving as part of the Arts Now Santa Cruz County community.

The Santa Cruz COE is working to strategically preserve and expand sustainable arts education models and to ensure equity in access to arts education for all TK-12 students. We recognize the incredibly salient need to support classroom teachers (TK-12) to learn and apply arts integration learning strategies into their curricula and instructional practices. By training classroom teachers to use effective pedagogies in arts integration, teachers develop a toolkit that includes best practices for arts integration as well as the development of artistic mindsets and behaviors. Ensuring students have access to sustained, sequential, standards-based arts education, beginning at the elementary level, is foundational. By developing and maintaining a strong immersive arts as well as arts integration program, we build the commitment for coursework in the arts at the middle and high school levels.

“Research consistently reveals that a robust arts education has academic and social outcomes outside of the arts. I would like to suggest that those outcomes, while valid in and of themselves, are immeasurable when compared to a person's ability to empathize, create, communicate, collaborate and critically think about our world and place in it. The arts help us express that which is the core of our humanity, and for that reason alone should be demanded for every child.

- Stacy Young, visual and performing arts program manager, Humboldt County Office of Education



Photo: Kevin Monahan



## Section 3

# Santa Cruz County Office of Education Arts Plan for Equity Strategic Planning Process and Needs Assessment



Photo: Reynaldo Barrioz

# Santa Cruz County Office of Education Arts Plan for Equity Strategic Planning Process and Needs Assessment

The Santa Cruz COE offers the Arts Plan for Equity as a 5-year roadmap for arts education in our community. This plan was created in partnership with arts organizations, teachers and administrators, parents, students, arts funders, district and county personnel, and leaders from local businesses. For a list of participants, see Appendix A.

In partnership with the Arts Council Santa Cruz County, we began with a two-year needs assessment conducted between 2017-2019 pre-pandemic. We discovered what different partners, districts, and in some cases schools and parents' clubs were able to offer students (see Appendix B). In addition, in the fall of 2018, we worked with Optimal Solutions Consulting to hold focus groups with twenty-four partners from public and nonprofit organizations, including schools, during the COE's strategic planning process. Finally, during the pandemic in 2020-21, we meet virtually four times with forty-two partners to ascertain our strengths and areas for improvement, as well as opportunities to achieve greater impact.

## Strengths to Build On

Some of the advances by the Santa Cruz COE have been the following.

- An ongoing intentional focus on access and equity in the arts is a shared value of the partners
- The development of strong, effective, collaborative partnerships with many partners in the community including districts, arts organizations, artists, and businesses that support the arts
- A continued commitment to embrace the diverse voices, ideas, and perspectives that span from North to South County
- The diversity and quality of the Santa Cruz COE's programs for students, professional development for teachers, and support for districts
- Strength in effectively integrating social emotional learning with the Arts Standards
- Continual service as a central hub to bring teachers and districts together to discuss arts education
- Increased student leadership and voice through Youth Artists Taking Action
- Ongoing support of District Strategic Arts Plans
- Recognition of student art and performance through venues such as the Youth Art Exhibit, Poetry Out Loud, Fashion Teens, the Spanish Poetry Showcase, and Youth Concerts
- The Santa Cruz COE's commitment to maintain a full-time Arts Coordinator
- The Santa Cruz COE's effort to curate art in the COE building

## Areas for Improvement

- More Arts Integration Professional Development for teachers and teaching artists
- Increase our business and art partnerships in Watsonville
- Increase arts offerings from TK-12 grade through examining the master schedules and the funded priorities
- Increase arts offerings, specifically at the middle school level

## Opportunities to Achieve Greater Impact

- Work with the districts to help support their arts education programs
- Continue to convene all the Visual and Performing Arts teachers throughout our county at monthly meetings
- Work with schools and community partners to bring culturally relevant pedagogical practices to the arts
- Examine and implement arts programs that address equity and social and racial justice
- Offer evaluation & assessment support for arts education programming

## Section 4

# Strategic Framework in the Arts



Photo: Reynaldo Barrioz



Photo: Sarah Brothers



# Strategic Framework in the Arts

In the Santa Cruz COE Arts Plan for Equity, we have aligned the Arts Plan for Equity with our Strategic Plan. For the Vision, Mission, and Strategic Priorities, we have taken the original versions and described them in terms of arts education.

The Santa Cruz COE Strategic Plan provides a comprehensive vision, mission, and values statements that encompass arts education.

## Our vision

We envision a community with engaged learners and leaders who have the social, emotional, academic, and technical skills to thrive in a changing world. This vision speaks to the critical importance of 21st century competencies supported by arts education including diverse ways of engaging in communication, critical thinking, and community collaboration.

## Our mission

To lead an equitable and innovative learner-centered educational system. The California Arts Framework supports our mission by clearly stating that the arts provide a means for community engagement; the arts provide a way for collaboration and connection in an enjoyable, inclusive environment. The arts draw upon our histories, cultures, and languages; calling forth diverse perspectives and transforming what is taught and how it is taught to promote social and racial justice.

## Our values

Equity, Innovation, Partnership and Excellence. In arts education, these values are reflected in both the national and California Arts Standards and Framework as well as in well-known national arts education practices.

## Our Strategic Priorities and the COE's Role in the Arts

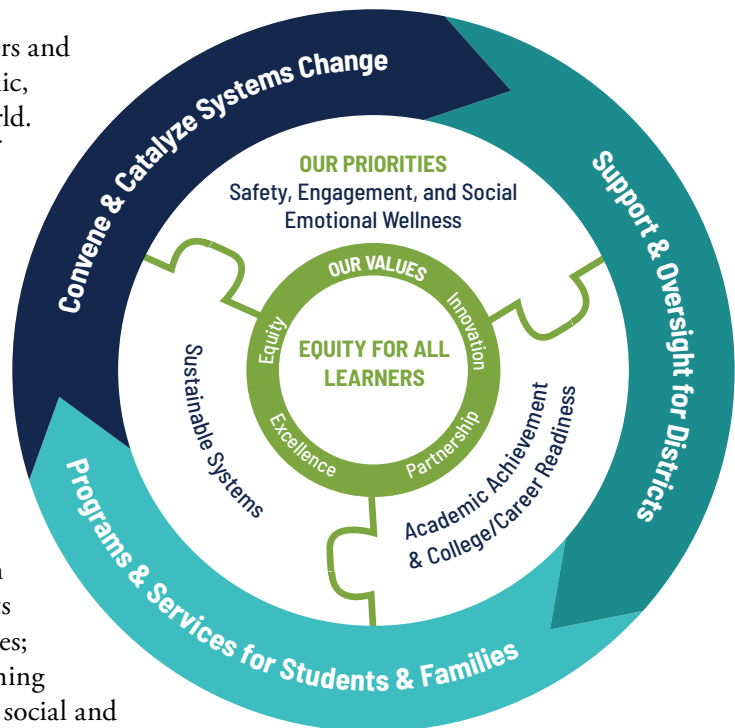
The COE's three strategic priorities also apply to arts education:

1. Safety, Engagement, Social-Emotional Wellness
2. Academic Achievement & College/Career Readiness
3. Sustainable Systems

For each COE strategic priority, we have identified an Arts Plan goal, rationale for the goal, strategies to achieve the goal, and key indicators of progress. Appendix C provides examples of implementation at the district/school-level for each Arts Plan goal, as well as resources and tools offered by the COE. The implementation examples and resources are organized by the following components of quality arts education:

1. Content: Standards-based Curriculum, Instruction & Methodology, and Professional Development
2. Infrastructure: Personnel & Program Administration, Facilities & Equipment, and Partnerships & Collaborations
3. Sustainability: Adequate & Equitable Opportunities, Leadership, Advocacy, Communications, Data & Evaluation, Planning & Policies, and Funding

The COE offers customized support in these components to assist districts and schools with integrating arts education into their mission and vision.



## STRATEGIC PRIORITY

# 1



## SAFETY, ENGAGEMENT AND SOCIAL-EMOTIONAL WELLNESS IN THE ARTS

The COE's role in achieving this goal is to provide customized resources and support to schools and districts implementing one or more Arts Plan strategies, as the districts/schools see fit for their student and family populations, cultures, and climates.

### COE GOAL

Every learner is safe, connected, supported, and socially and emotionally healthy.

### ARTS PLAN GOAL

All students have access to Arts education that supports and increases their engagement, connection, and social-emotional development and wellness.

### STRATEGIES

- Support districts in implementing Arts programming with an equity lens that simultaneously addresses the arts standards and the social and emotional learning (SEL) and needs of students through professional learning opportunities and Communities of Practice.
- Support arts education that serves as a vehicle for self and community expression.

### KEY INDICATORS OF PROGRESS

- Educator participation in the SEL Community of Practice
- Districts with LCAP funding to support SEL through the arts
- VAPA teachers reporting the use of social-emotional learning strategies in their teaching



## Why this matters

Many of our students face daunting challenges on a daily basis in their homes, schools, and communities. The stress of economic instability, homelessness, family violence, bullying, discrimination, racism, fear of deportation, and other forms of trauma takes its toll on the health and wellbeing of learners of all ages. Educators are often the “first responders” who see the symptoms of chronic stress and trauma in students’ behaviors or learning difficulties.

A body of research indicates that having access to the arts supports and increases students’ engagement and social-emotional development and wellness. By addressing the arts standards and social emotional competencies, we are also promoting educational equity and excellence.

Arts educators address the Social Emotional Learning (SEL) competencies of self-awareness, self-management, social awareness, relationship skills, and responsible decision making. Often the competencies are addressed in an implied way, without making explicit connections to the visual and performing arts standards. For example, when an educator engages students in the process of creating a self-portrait, they are working with the Visual Arts Standards of Creating and Refinement, while simultaneously addressing the social emotional competencies of Self-Awareness and Self-Identity. The cultural, racial, and social implications of this activity invite them into a rich exploration of the importance and wealth of diversity, providing a contrast to many students’ experience of being “othered”.

The collaborative nature of the arts and student engagement in ongoing, sequential, standards-based arts curriculum and instruction creates “Transformative SEL,” a process whereby young people and adults build strong, respectful, and lasting, relationships that facilitate co-learning to critically examine root causes of inequity, and to develop collaborative solutions that lead to personal, community, and societal well-being.



*Photo: Jenny Angelacos*



*Photo: Kevin Monahan*

# Arts Plan for Equity Goal 1

All students have access to Arts education that supports and increases their engagement, connection, and social-emotional development and wellness.

## Strategies

Support districts in implementing Arts programming with an equity lens that simultaneously addresses the arts standards and the social and emotional learning (SEL) and needs of students.

Support arts education that serves as a vehicle for self and community expression.

EXAMPLES OF IMPLEMENTATION AT DISTRICT/SCHOOL-LEVEL	COE RESOURCES AND IMPLEMENTATION SUPPORT
<b>CONTENT</b>	
<b>Standards-Based Curriculum</b> <ul style="list-style-type: none"> <li>■ Implement culturally relevant and responsive arts programming so students see and honor dance, media arts, music, theatre, and visual arts that is reflective of their own heritage as well as other cultures</li> <li>■ Create culturally relevant and responsive curricular units and lessons that focus on both the standards-based artistic processes and the social emotional learning competencies</li> </ul>	<ul style="list-style-type: none"> <li>■ Create partnerships with artists, arts organizations, and cultural arts organizations, particularly in Watsonville and Santa Cruz</li> <li>■ Maintain resource list of arts opportunities from communities historically marginalized and under-resourced in the arts</li> <li>■ Provide assistance with research and curriculum development to link arts education to the Social Emotional Learning competencies</li> </ul>
<b>Instruction &amp; Methodology</b> <ul style="list-style-type: none"> <li>■ Encourage student participation in ongoing, sequential arts curriculum and programs that support social-emotional learning and are sustained over a period of time</li> </ul>	<b>Examples include but are not limited to the following:</b> <ul style="list-style-type: none"> <li>■ Poetry Out Loud</li> <li>■ Youth Artists Taking Action</li> <li>■ Artist Teacher Partnership programs</li> </ul>
Teach students how to use art and self-expression to meet the Collaborative for Academic, Social, and Emotional Learning (CASEL) competencies	Work with student youth groups from the Youth Led Leadership Alliance
<b>Professional Development</b> <ul style="list-style-type: none"> <li>■ Participate in ongoing work connecting the arts to social-emotional learning (SEL)</li> </ul>	<ul style="list-style-type: none"> <li>■ Convene the SEL Community of Practice</li> <li>■ Provide information about the Artist Teacher Partnership program and other programs that directly support students in developing skills in SEL and arts</li> </ul>
<b>INFRASTRUCTURE</b>	
<b>Program Administration</b> <ul style="list-style-type: none"> <li>■ Supplement robust, daily arts education with an arts education after-school program, such as the Mariposa Arts or El Sistema, to support students social, emotional, and academic needs</li> <li>■ Review the school climate with a wellness lens</li> </ul>	<ul style="list-style-type: none"> <li>■ Provide information about arts organizations that work with after-school programming</li> <li>■ Provide information about arts, culture, and recreation organizations that fund and support after-school programming</li> <li>■ Offer information about the Santa Cruz COE's SEL Community Practice that supports healthy school climates</li> </ul>
<b>SUSTAINABILITY</b>	
<b>Data &amp; Evaluation</b> <ul style="list-style-type: none"> <li>■ Measure the results and evaluate outcomes of integrated arts and SEL programs</li> </ul> <b>Funding</b> <ul style="list-style-type: none"> <li>■ Explore funding sources for supporting SEL through the arts</li> </ul>	<ul style="list-style-type: none"> <li>■ Provide information about assessments and data analysis</li> <li>■ Provide information about how to secure funding through the LCAP for the arts</li> </ul>

## Arts Plan for Equity Goal 1

### Additional Resources

SEL Arts: <https://selarts.org>

The Institute for Arts Integration & STEAM: <https://artsintegration.com/>

The Institute for Arts Integration & STEAM:  
<https://artsintegration.com/topics/approaches/social-emotional-learning/>

Save the Music Foundation: Culturally Responsive Social and Emotional Learning: <https://www.savethemusic.org/music-education-resources/culturally-responsive-social-emotional-learning/catalog/>

Fostering Social and Emotional Learning In and Through the Arts:  
<https://www.artsednj.org/fostering-social-emotional-learning-in-and-through-the-arts/>

The Art of Education University Social and Emotional Learning: <https://theartofeducation.edu/sel/>

Edutopia Social and Emotional Learning: <https://www.edutopia.org/social-emotional-learning>

National Association for Music Education, NAFME, Social and Emotional Learning and Visual and Performing Arts: <https://nafme.org/social-emotional-learning-visual-performing-arts/>

Kennedy Center's Arts Integration and the Whole Child:  
<https://nafme.org/social-emotional-learning-visual-performing-arts/>



Photos: Tandy Beal & Co.

## STRATEGIC PRIORITY

# 2



## ACADEMIC ACHIEVEMENT AND COLLEGE/CAREER READINESS

The COE's role in achieving this goal is to:

- Support on-going standards-based STEAM programs.
- Increase CTEP in middle and high school including Media Arts.

### COE GOAL

All learners have the academic and non-academic skills and support to be actively engaged and successful in careers, further education, and their communities.

### ARTS PLAN GOAL

Every student has access to standards-based teaching and learning in the Arts.

### STRATEGIES

- Support districts in implementing programs in the arts that are ongoing, sequential, and standards-based and are learned and applied by ALL students.
- Support curriculum and residencies that are taught over a sustained period of time.

### KEY INDICATORS OF PROGRESS

- Arts integration in the core curriculum at the elementary level (TK-5/6th grade)
- Educator participation in professional development in Arts Integration
- Examination of arts education data through local and state measures



## WHY THIS MATTERS

California is considered one of the centers of the creative economy. Since 2007, the Otis Report on the Creative Economy describes the ways in which California's creative industries form an essential part of its overall economy. The Otis Report assesses the immense impact and influence of the creative sector on the state and regional economy. Therefore, it is imperative that Santa Cruz county offer students opportunities to engage in the creative economy by supporting our Science, Technology, Engineering, Arts, and Math (STEAM) and Career Technical Education (CTE) programs. We work in partnership with our districts, schools, families, students, and community business and arts partners "to provide educational opportunities and support so that all learners can achieve and thrive, no matter which pathway they choose... Modern career opportunities require us to offer innovative and challenging learning experiences...to ensure that our learners develop the academic, career, technical, and social-emotional skills required to succeed today and in the future" (COE Strategic Plan, page 16).

In addition, research on arts education spanning the last three decades documents that students who engage in the study of the arts perform better academically, specifically in mathematics, reading, and writing. "The Arts Education Partnership performed a meta-analysis of 62 studies that reveal students who study music have increased achievement and proficiency in math. Reading and cognitive development were found to increase, as were verbal SAT scores...students that are involved in arts or athletics show greater success on academic tests than their peers who do not participate in such activities. In fact, students in the arts or athletics outperformed their peers by a wide margin: 14% more students were proficient in English, 20% more were proficient in math, 16% more were proficient in science, and 16% more were proficient in social studies" (Public School Review, 2020). In a similar manner, students who study performing arts such as theater, music or dance develop an improved understanding of social relationships, complex emotional issues, positive self-expression and increased self-confidence.

The data from these studies is also seen in Santa Cruz County in our El Sistema programs. Students who study music have higher levels of academic achievement, attendance, and engagement in civic activities.



Photo: Jenny Angelacos



Photo: Jenny Angelacos

## Arts Plan for Equity Goal 2

Every student has access to standards-based programs in the arts.

### Strategies

- Support districts in implementing programs in the arts that are ongoing, sequential, standards-based that are learned and applied by ALL students.
- Support curriculum and residencies that are taught over a sustained period of time.

EXAMPLES OF IMPLEMENTATION AT DISTRICT/SCHOOL-LEVEL	COE RESOURCES AND IMPLEMENTATION SUPPORT
CONTENT	
<b>Standards-Based Curriculum</b> <ul style="list-style-type: none"> <li>■ Offer core curriculum in the visual and performing arts disciplines (dance, media arts, music, theatre, visual art) for TK-12 grades that is standards-based, sequential and vertically aligned, culturally relevant, and reflective of student and community identities</li> <li>■ Increase arts integration opportunities for students at the TK-8th grade level</li> </ul>	<ul style="list-style-type: none"> <li>■ Arts Curriculum Resource List</li> <li>■ CCSESA Modules</li> <li>■ Community of Practice to build, examine &amp; refine expectations for skills that students should have in the arts by the end of 5th, 8th, and 12th grade to prepare them for high school and beyond</li> <li>■ Arts Integration Community of Practice to build curriculum, instruction, and assessments</li> </ul>
<b>Instruction &amp; Methodology</b> <ul style="list-style-type: none"> <li>■ Provide students with information about ongoing opportunities available in our community and through the Santa Cruz COE to engage in the arts standards artistic processes of creating, performing, responding and connecting</li> <li>■ Offer ongoing, sequential, standards-based residencies with Teaching Artists in an art discipline for TK-12th grade students</li> <li>■ Offer assessment-based instruction in the arts disciplines for grades TK-12 that also includes performance-based assessments with a feedback cycle</li> <li>■ As part of College and Career Readiness work, review CTEP offerings/pathways at the middle and high schools with an equity lens and review the offerings in CTE Arts, Media, Entertainment (AME) Pathways</li> <li>■ Facilitate effective communication between art education, CTE and general education teachers</li> </ul>	<b>Examples include but are not limited to the following:</b> <ul style="list-style-type: none"> <li>■ Communicate information regularly to districts, schools, and students through print and digital means: newsletters, emails, and flyers</li> <li>■ Support participation in the Artist Teacher Partnership Program, the Arts Council SPECTRA matching grant program, or other partnerships that support residencies</li> <li>■ Provide initial coordination with artists and Arts Council Santa Cruz County</li> <li>■ Provide assistance with the arts standards &amp; framework, including the recommended assessment cycle</li> <li>■ Provide information about the Arts, Media, Entertainment (AME) Pathways</li> <li>■ Provide assistance in reviewing the offerings and implementing an equitable system of classes</li> <li>■ Provide assistance in facilitating meetings</li> </ul>
<b>Professional Development</b> <p>Offer, fund, and/or encourage participation in professional development and learning in Arts Integration to all teachers TK-12th, including but not limited to:</p> <ul style="list-style-type: none"> <li>■ Professional learning about the 2019 Art Standards and Framework</li> <li>■ Professional readings about the significance of students' participation in the arts</li> <li>■ Participation in a Community of Practice or Arts Network</li> </ul> <p>Support teachers to engage in action research projects involving the arts and measuring academic and SEL growth over time by administering pre- and post- surveys and/or assessments</p>	<ul style="list-style-type: none"> <li>■ Offer and facilitate opportunities to participate in county-wide, district, or school professional learning opportunities.</li> <li>■ Work with partners to create and maintain an updated research and resource guide</li> <li>■ Design and facilitate an annual, region-wide summer Arts Integration Institute</li> <li>■ Facilitate the Artist Teacher Partnership Program</li> <li>■ Facilitate the Arts Integration Community of Practice where action research projects are supported</li> </ul>

(Continued on page 20)

## Arts Plan for Equity Goal 2

EXAMPLES OF IMPLEMENTATION AT DISTRICT/SCHOOL-LEVEL	COE RESOURCES AND IMPLEMENTATION SUPPORT
<b>INFRASTRUCTURE</b>	
<b>Adequate &amp; Equitable Opportunities</b> <ul style="list-style-type: none"><li>■ Provide equitable access to arts programs (dance/movement, media arts, music including choir, band, music technology, theatre, visual arts) that are not optional after-school programs at the elementary, middle and high school levels</li><li>■ Offer arts education in ELD classes</li></ul>	<ul style="list-style-type: none"><li>■ Assist with examining how music programs can be supported through Title I and IV funding</li><li>■ Provide opportunities for students to participate in music opportunities such as the Youth Ensemble Showcase, Carnegie Hall music programs, and the Kuumbwa Honors Band</li><li>■ Offer PD opportunities including but not limited to Dance &amp; English Learners series</li></ul>
<b>SUSTAINABILITY</b>	
<b>Advocacy</b> <ul style="list-style-type: none"><li>■ Promote a mindset and school culture that recognizes the arts as academic, core subjects that should not be considered extracurricular activities.</li></ul>	<ul style="list-style-type: none"><li>■ Provide information and data about the effectiveness of an arts education on students' academic achievement</li></ul>

### Additional Resources

Arts Council Santa Cruz County:

<https://www.artscouncilsc.org/arts-education/arts-ed-advocacy/>

California Arts Standards and Framework: <https://www.cde.ca.gov/ci/vp/cf/>

California Department of Education Arts, Media, and Entertainment Industry Sector:

<https://www.cde.ca.gov/ci/ct/gi/ameindustrysector.asp>

Curriculum and Instruction Steering Committee (CISC) Visual and Performing Arts (VAPA):

<https://ccsesaarts.org/arts-learning/>

California County Superintendents Educational Services Association (CCSESA) Resources:

<https://ccsesaarts.org/arts-learning/>

CREATE CA: <https://createca.org>

The Kennedy Center: What is Arts Integration?: <https://www.kennedy-center.org/education/resources-for-educators/classroom-resources/articles-and-how-tos/articles/collections/arts-integration-resources/what-is-arts-integration/>

Santa Cruz County Summer Arts Integration Institute: <http://summerartsinstitutesantacruz.weebly.com>

The Otis Report on the Creative Economy: <https://www.otis.edu/2021-otis-report>

Los Angeles Teaching English Learners through the Arts (TELA): <https://tela.lacoe.edu>

Arts Now Santa Cruz community: <https://www.artscouncilsc.org/arts-education/arts-ed-advocacy/>

The Arts and Achievement: <https://www.arts.gov/sites/default/files/Arts-At-Risk-Youth.pdf>

## STRATEGIC PRIORITY

# 3



## SUSTAINABLE SYSTEMS

The COE's role in achieving this goal is to support the districts in building their capacity to sustain an effective and equitable arts education program with fundamental components including but not limited to: ongoing communication and partnership development, identification of fundings resources, and the connection and integration of arts education into the LCAPs.

### COE GOAL

The education system in Santa Cruz County is cohesive, effective, and equitable.

### ARTS PLAN GOAL

All learners have equitable opportunities to engage in arts education.

### STRATEGIES

- Provide customized and adaptable implementation support and resources for districts and schools in order to increase access and equity for all students in the arts.
- Support districts in building their capacity to sustain effective and equitable arts education programs for ALL students with ongoing communication, partnership development, and funding allocations, including the integration of the arts into the LCAP.

### KEY INDICATORS OF PROGRESS

- Student participation in arts programming that highlights student leadership & voice
- Districts/schools have an arts plan for equity
- Districts/schools have consistent, diverse, and sustainable funding sources for arts education



## WHY THIS MATTERS

With ongoing support, districts can transform their programs to meet the demands of the Elementary and Secondary Education Act Education (ESSA) Code. Federal law defines the arts as a “core academic subject,” and state law includes the arts in the definition of basic education. Providing students with an equitable arts education is not only a student’s right, but also the district’s responsibility in affording every student a well-rounded education that supports the whole child. Learning the arts standards for dance, media arts, music, theatre, and visual art support students in gaining experience, critical thinking, social-emotional development and artistic skills for both college and career readiness. In order for districts to be effective in implementing a district-wide program in the arts, they can look to the COE to provide “resources, leadership, and ‘backbone support.’”



*Photo: Jenny Angelacos*



*Photos by JD & Kevin Monahan*

## Arts Plan for Equity Goal 3 All learners have equitable opportunities to engage in arts education

### Strategies:

- Provide customized and adaptable implementation support and resources for districts and schools in order to increase access and equity for all students in the arts.
- Support districts in building their capacity to sustain effective and equitable arts education programs for ALL students with ongoing communication, partnership development, and funding allocations, including the integration of the arts into the LCAP.

EXAMPLES OF IMPLEMENTATION AT DISTRICT/SCHOOL-LEVEL	COE RESOURCES AND IMPLEMENTATION SUPPORT
<b>CONTENT</b>	
<b>Professional Development</b> <ul style="list-style-type: none"> <li>■ Inform Arts Teachers about support from the COE</li> <li>■ Provide opportunities and time for teachers to engage and communicate in arts professional development vertically and horizontally: elementary, middle, high school alignment in grade level teams and across grade levels</li> </ul>	<ul style="list-style-type: none"> <li>■ Maintain ongoing communication with meetings and emails to groups of art teachers including music and dance, theater, and visual arts teachers</li> <li>■ Provide assistance in creating a team to examine the arts at a district and/or school level</li> <li>■ Offer support for managing meetings and creating meaningful, data-driven agendas</li> </ul>
<b>INFRASTRUCTURE</b>	
<b>Adequate and Equitable Opportunities</b> Across a district, collect and analyze data on arts offerings at all elementary, middle, and high schools with an equity lens and consider the following: Who is getting what, where, and for how long?	<ul style="list-style-type: none"> <li>■ Provide assistance with collecting and analyzing data on the arts offerings with an equity lens and implementing an equitable system of classes, courses and residencies</li> </ul>
Address the challenge for students who are English Learners missing art education due to test results and pressure to place students in 2-3 classes of ELD	<ul style="list-style-type: none"> <li>■ Provide assistance with examining and refining the master schedule to support art education for ALL students</li> </ul>
<b>Personnel &amp; Program Administration</b> <ul style="list-style-type: none"> <li>■ Support the hiring and professional development of credentialed arts teachers</li> <li>■ Consider having a TOSA, Arts Teacher-Leader, or Arts Coordinator</li> </ul> <b>Consider:</b> Every elementary school has a full-time music and visual art teacher so that elementary arts programs are not dependent on parent volunteers	<ul style="list-style-type: none"> <li>■ Provide professional development for arts teachers</li> <li>■ Provide recruitment support</li> <li>■ Offer consultations with districts about how to secure funding for arts personnel through the LCAP</li> </ul>
<b>Facilities &amp; Equipment</b> <ul style="list-style-type: none"> <li>■ Inventory arts facilities and supplies and maintain a list of necessary improvements and supplies for teachers and students including instrument maintenance</li> <li>■ Maintain “state of the art” spaces for our students to create and perform</li> </ul>	<ul style="list-style-type: none"> <li>■ Provide a rubric that delineates infrastructure continuum.</li> <li>■ Review the <a href="#">CREATE CA Rubric</a></li> </ul>

(Continued on page 24)

## Arts Plan for Equity Goal 3 All learners have equitable opportunities to engage in arts education

EXAMPLES OF IMPLEMENTATION AT DISTRICT/SCHOOL-LEVEL	COE RESOURCES AND IMPLEMENTATION SUPPORT
<b>INFRASTRUCTURE</b>	
<b>Partnerships &amp; Collaborations</b> <ul style="list-style-type: none"><li>■ Stay informed about and maintain consistent communication and contact with local arts &amp; culture organizations &amp; offerings</li><li>■ Offer Family Arts Night</li><li>■ Build college &amp; university partnerships</li></ul>	<ul style="list-style-type: none"><li>■ Work closely with organizations such as the Arts Council Santa Cruz County to support community efforts in bringing art programs &amp; opportunities to districts, schools and the community</li><li>■ Provide logistical information about partnership with Arts Council Santa Cruz County to bring Family Arts Night to school/district community</li><li>■ Provide assistance &amp; support in building partnerships</li><li>■ Work with other COEs who have established partnerships with college &amp; university programs &amp; partnerships</li></ul>
<b>SUSTAINABILITY</b>	
<b>Student Leadership &amp; Voice</b> <ul style="list-style-type: none"><li>■ Recruit &amp; encourage students to participate in existing arts contests, exhibits, and/or programs at the COE that highlight student leadership &amp; voice</li><li>■ Encourage and support at least one high school student per school to participate in the student-led Youth Artists Taking Action group</li></ul>	<ul style="list-style-type: none"><li>■ Create &amp; maintain listings of arts contests and exhibits that happen during the school year</li><li>■ Share information through the COE's website and the Curriculum &amp; Instruction Newsletter</li><li>■ Conduct district &amp; school outreach</li><li>■ Collaborate with partners to bring annual arts events including but not limited to the following:<ul style="list-style-type: none"><li>■ Arts Council Santa Cruz County</li><li>■ Pivot: The Art of Fashion</li><li>■ Bookshop Santa Cruz</li><li>■ Santa Cruz Shakespeare</li><li>■ Youth Artists Taking Action</li><li>■ Watsonville Film Festival</li><li>■ California Arts Council</li></ul></li><li>■ Facilitate and support Youth Artists Taking Action group</li><li>■ Provide mentorship for students</li><li>■ Teach students how to use art as a means for engaging in civic engagement and educating community members about specific issues relating to social and racial justice</li><li>■ Create a process for students to learn how to change policies and re-direct funds via LCAP to fund art programming</li><li>■ Create a sense of community among student artists countywide</li></ul>
<b>Advocacy</b> <ul style="list-style-type: none"><li>■ Participate in arts advocacy efforts, such as Arts Now</li><li>■ Consider the collective impact of arts education and share ideas, resources, goals, and funding ideas in county partnerships with other districts and arts organizations</li></ul>	<ul style="list-style-type: none"><li>■ Provide information about arts advocacy efforts including Arts Now groups</li><li>■ Facilitate Arts Integration Community of Practice</li><li>■ Facilitate Arts Teachers' Network meetings</li></ul>

(Continued on page 25)

## Arts Plan for Equity Goal 3 All learners have equitable opportunities to engage in arts education

EXAMPLES OF IMPLEMENTATION AT DISTRICT/SCHOOL-LEVEL	COE RESOURCES AND IMPLEMENTATION SUPPORT
<b>SUSTAINABILITY</b>	
<b>Data &amp; Evaluation</b> <ul style="list-style-type: none"><li>■ Review the California School Dashboard and consider providing quality, ongoing, sequential, standards-based arts education programming to address the identified learning gaps</li></ul>	<ul style="list-style-type: none"><li>■ Provide assistance with reviewing research data from arts programming</li></ul>
<b>Planning &amp; Policies</b> <ul style="list-style-type: none"><li>■ Develop a multi-year, data-driven district or school Arts Plan for Equity</li></ul>	<ul style="list-style-type: none"><li>■ Using the Santa Cruz COE Arts Plan for Equity, offer consultations to districts or schools designing and creating their own arts plans for equity</li></ul>
<b>Funding</b> <ul style="list-style-type: none"><li>■ Secure consistent, equitable funding for arts education, consistent with the Education Code in Every Student Succeeds Act (e.g., integrate the arts into the LCAP)</li><li>■ Explore funding collaboration with teaching artists as part of school year (i.e., 1-2x/month)</li></ul>	<ul style="list-style-type: none"><li>■ Facilitate discussions of fiscal allocations to support arts education including integration of the arts into the LCAP</li><li>■ Explore funding sources beyond the Home &amp; School Clubs that are dependent on family resources</li><li>■ Provide information to secure teaching artists and a curricular plan</li></ul>

### Additional Resources

Arts Now Santa Cruz community:

<https://www.facebook.com/SantaCruzCountyAllianceForArtsEducation/>

Santa Clara Equity in the Arts Community of Practice: <https://www.sccoe.org/arts/Pages/Events.aspx>

Pajaro Valley Arts: <https://pvarts.org/arts-education/>

Museum of Art and History: <https://www.santacruzmah.org/educational-resources>

Americans for the Arts Cultural Equity Resource Center:

<https://www.americansforthearts.org/by-topic/cultural-equity-resource-center>

California Arts Council-At the Crossroads of Arts & Equity:

<https://arts.ca.gov/researchpage/at-the-crossroads-of-arts-and-equity/>

Equity in the Arts Toolkit: [https://www.cciarts.org/\\_Library/docs/CAL-Now\\_Toolkit1.pdf](https://www.cciarts.org/_Library/docs/CAL-Now_Toolkit1.pdf)

National Endowment for the Arts-A View from the Data: <https://www.arts.gov/stories/blog/2021/view-data-how-diverse-equitable-inclusive-and-accessible-are-arts-organizations>



# Our Implementation Plan and Examples



Photo: Reynaldo Barrioz

## Our Implementation Plan & Examples

This plan provides a road map for increasing equity in arts education over the next five years, which will require ongoing collaboration with partners inside and outside of the Santa Cruz COE. The COE's role in achieving the goals is to support the districts in building their capacity to sustain an effective and equitable arts education program with fundamental components including but not limited to: ongoing communication and partnership development, identification of fundings resources, and the connection and integration of arts education into the LCAPs. We are committed to taking the following steps, at a minimum, to implement this arts plan in collaboration with our learners, families, districts, schools, arts organizations, cultural groups, businesses, higher education, and other partners:

- Gather, analyze, and share arts education data with an equity lens on a biennial basis.
- Review and update the arts plan on a biennial basis.
- Continuously adapt and improve the COE's approach to providing customized implementation support to districts and schools in response to community needs.

The following charts provide examples of implementation at the district/school-level for each Arts Plan goal, as well as resources and tools offered by the COE. The implementation examples and resources are organized by the following components of quality arts education:

Content: Standards-based Curriculum, Instruction & Methodology, and Professional Development

Infrastructure: Adequate & Equitable Opportunities, Personnel & Program Administration, Facilities & Equipment, and Partnerships & Collaborations

Sustainability: Leadership, Advocacy, Communications, Data & Evaluation, Planning & Policies, and Funding

The COE offers customized support in these components to assist districts and schools with integrating arts education into their mission and vision.



# Appendices



# Appendix A - List of Participants, Contributors, and Countywide Arts Organizations

This plan was created in partnership with arts local and state arts organizations, teachers and administrators, parents, students, arts funders, district and county personnel, and leaders from local businesses.

## Special Acknowledgements

We would like to thank Nicole Young (Optimal Solutions Consulting) and Peggy Burt (Mindful Strategies) for their support through the drafting and revision process. Many thanks to Sarah Anderberg for supporting this process through the Stuart Grant.

We would like to extend our thanks to Sonoma County for paving the way by providing a model for a framework that provides customized support for districts and schools.

We would like to thank our additional team of editors: Faris Sabbah, Debi Bodenheimer, Nick Ibarra, Michelle Stewart, Sarah Brothers, and Lee Duffus. *The design and joy of the visual imagery of this plan would not have been possible without the aesthetic sensibilities and artistry of our own Reynaldo Barrio.*

All of the following people and organizations contributed to the design and creation of the Arts Plan for Equity. Thank you to all the people who work tirelessly to advocate for the arts as they are a pivotal part of being a whole person.

Arts Council Santa Cruz County	folklórico Ilusión; y Ollin Mexican	Santa Cruz Parks & Recreation
Arts Now Live Oak	folkloric dance group	Santa Cruz Shakespeare
Arts Now Pajaro Valley	Kuumbwa Jazz Center	Santa Cruz Symphony
Arts Now San Lorenzo Valley	Live Oak School District	Scotts Valley Unified School District
Arts Now Santa Cruz County	Mountain Elementary School District	Senderos
Bonny Doon Union Elementary School District	Museum of Art and History	Soquel Union Elementary School District
Bookshop Santa Cruz	Pacific Elementary School District	Tannery World Dance & Cultural Center
California Arts Council	Pajaro Valley Unified School District	Teaching Artists from the Artist Teacher Partnership program
California County Superintendents Educational Services Association (CCSESA)	Pajaro Valley Unified School District Arts Plan	Tandy Beal & Co.
California Department of Education	Pajaro Valley Unified School District Migrant Education	Watsonville Film Festival
CREATE CA	Palace Arts	Watsonville Library
Curriculum and Instruction Steering Committee (CISC) Visual and Performing Arts (VAPA)	Pivot: The Art of Fashion	Young Writers Program
El Sistema	Poetry Out Loud	Youth Art Exhibit
Esperanza del Valle	San Lorenzo Valley Unified School District	Youth Artists Taking Action
Estrellas de Esperanza	San Lorenzo Valley Unified School District Arts Plan	
Facilitators for the Summer Arts Integration Institute	Santa Cruz City School District	
Happy Valley Elementary School District	Santa Cruz COE Alternative Education	
Jose Camacho and la Academia de musica Ilusión; Academia de baile	Santa Cruz COE Career and Technical Education Partnership (CTEP)	
	Santa Cruz County Government Center	
	Santa Cruz Library	

This is a digital living document and if your organization is not listed here, it is an unintended oversight. Please let us know by contacting [Audrey Sirota](#) and we will amend the situation.

## Appendix B - Needs Assessments

These assessments are surveys from 2016-17 and 2015-16 that illustrate the state of the arts in Santa Cruz County. They include summaries of the results.

[Arts Education Data Mapping Project 2016-17](#)

[Arts Education Data Mapping Project Presentation](#)

[Arts Education Data Mapping Project 2015-16](#)



**SANTA CRUZ**  
COUNTY OFFICE OF  
**EDUCATION**  
DR. FARIS SABBAH • SUPERINTENDENT OF SCHOOLS

## SANTA CRUZ COUNTY OFFICE OF EDUCATION ARTS PLAN FOR EQUITY 2022-2027



THE **ARTS**  
BRING  
US **JOY**

HELP US  
**EXPRESS**  
OUR **VALUES**  
AND



BUILD BRIDGES  
BETWEEN  
**CULTURES**



**SANTA CRUZ**  
COUNTY OFFICE OF  
**EDUCATION**  
DR. FARIS SABBABH • SUPERINTENDENT OF SCHOOLS

## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 7.2

**Board Meeting Date:** October 20, 2022

☐

Action

☒

Information

**TO:** Santa Cruz County Board of Education

**FROM:** Dr. Faris Sabbah, County Superintendent of Schools

**SUBJECT:** Public Health Update

---

#### BACKGROUND

Superintendent Sabbah will give a presentation regarding the ways in which the Santa Cruz County Office of Education has been working in collaboration with School Districts and other partners to keep schools open and students and staff healthy.

#### FUNDING IMPLICATIONS

None.

#### RECOMMENDATION

Receive presentation.



**SANTA CRUZ**  
COUNTY OFFICE OF  
**EDUCATION**  
DR. FARIS SABBAH • SUPERINTENDENT OF SCHOOLS

## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 7.3

**Board Meeting Date:** October 20, 2022

☐

Action

☒

Information

**TO:** Santa Cruz County Board of Education

**FROM:** Liann Reyes, Deputy Superintendent, Business Services

**SUBJECT:** 2021-2022 Unaudited Actuals Financial Statement

---

### BACKGROUND

The Board is requested to review information from the annual closing financial reporting document filed with the California Department of Education.

### FUNDING IMPLICATIONS

Included herein.

### RECOMMENDATION

Receive presentation.






400 Encinal Street, Santa Cruz, CA 95060 • Tel (831) 466-5600 • Fax (831) 466-5607 • [www.santacruzcoe.org](http://www.santacruzcoe.org)

TO: Board of Education  
Santa Cruz County Office of Education

CC: Dr. Faris Sabbah, Superintendent and Board Secretary

FROM: Liann Reyes, Deputy Superintendent-Business Services 

RE: GASB 31 Fair Market Value Adjustment to 2021-22 Unaudited Actuals

DATE: Report October 14, 2022

---

The Governmental Accounting Standards Board issued Statement No. 31 *Accounting and Financial Reporting for Certain Investments and for External Investment Pools* (GASB 31) in March 1997. GASB 31 requires public agencies to report the financial effect of all **unrealized** gains and losses on invested funds.

Historically, the unrealized gains and losses on invested funds were recorded through an adjustment to the State Financial Reporting software and included on the district's annual audit report. However, starting in 2020-21, auditors began looking at the materiality of the adjustment to determine if the gains and losses should be reported in the district's general ledger and not just in the audit report. Although the amount for 2020-21 was not material, the amount for 2021-22 was deemed material and was therefore required to be recorded in the general ledger. As a result, the recorded entry for 2021-22 is a decrease to Revenue - Net Increase (Decrease) in the Fair Value of Investments and Cash - Fair Value Adjustment to Cash in County Treasury. An entry has been posted in the Santa Cruz County Office of Education's general ledger for each affected fund.

The Santa Cruz County Treasury has determined the approximate value of those unrealized gains and losses on applicable pooled investments for the year ended June 30, 2022. The County Treasurer's total Purchased Principal Investment (excluding investments not subject to GASB 31) at June 30, 2022 was \$936,384,796.90 and the calculated Market Value on those investments was \$906,233,876.84, which represents a 3.2199% loss over those investments subject to GASB 31. Applying this percentage to the SCCOE's ending cash balance in the pool at June 30, 2022 resulted in a negative revenue adjustment to Fund 01 of \$1,083,469. Other significant adjustments were booked in the Charter School Fund 09 (\$20,712.32) and the Deferred Maintenance Fund 14 (\$33,670.24).

This entry inflates the amount of net decrease to Fund 01's unrestricted ending balance to (\$1,134,823). If, as in prior years, this amount were disclosed on the audit report, the actual net decrease in unrestricted ending fund balance for 2021-22 would have been (\$51,354.24). This entry is not an actual loss of dollars but rather an unrealized loss on invested funds and will be reversed in 2022-23. A new entry will be recorded at the end of 2022-23 if it is once again determined to be material.



**SANTA CRUZ COUNTY OFFICE OF EDUCATION**  
**GENERAL FUND SUMMARY 2021-22**  
**2021-22 UNAUDITED ACTUALS**

**2021-22 Estimated Actuals**

**2021-22 Unaudited Actuals**

	Total Unrestricted	Total Restricted	Total General Fund	Total Unrestricted	Total Restricted	Total General Fund
<b>Revenues</b>						
LCFF Revenues	21,091,423	7,462,390	28,553,813	21,201,830	8,431,354	29,633,184
Federal Revenues	-	1,942,076	1,942,076	-	2,144,576	2,144,576
Federal Pass Through	4,350,000	-	4,350,000	3,472,653	-	3,472,653
Other State Revenues	294,977	11,440,638	11,735,615	299,335	9,427,205	9,726,540
Other Local Revenues	1,549,110	8,854,529	10,403,639	532,667	8,387,651	8,920,318
<b>Total Revenue</b>	<b>27,285,510</b>	<b>29,699,633</b>	<b>56,985,143</b>	<b>25,506,485</b>	<b>28,390,786</b>	<b>53,897,271</b>
<b>Expenditures</b>						
Certificated Salaries	6,839,667	5,629,175	12,468,842	6,452,005	5,511,851	11,963,856
Classified Salaries	6,838,327	6,653,281	13,491,608	6,680,954	6,162,056	12,843,010
Employee Benefits	7,082,493	7,988,457	15,070,951	6,941,713	7,698,645	14,640,358
Books and Supplies	877,859	1,012,909	1,890,768	510,721	641,257	1,151,978
Services, Other Operating Expenditures	2,973,109	5,397,864	8,370,973	2,688,953	4,003,227	6,692,180
Capital Outlay	90,055	171,289	261,344	117,491	712,138	829,629
Other Outgo	-	624,756	624,756	-	624,756	624,756
Pass Through	4,350,000	-	4,350,000	3,472,653	-	3,472,653
Indirect Costs	(1,600,643)	1,478,058	(122,585)	(1,472,629)	1,345,105	(127,524)
<b>Total Expenditures</b>	<b>27,450,868</b>	<b>28,955,788</b>	<b>56,406,656</b>	<b>25,391,860</b>	<b>26,699,034</b>	<b>52,090,894</b>
<b>Interfund Transfers</b>						
Transfers In	-	-	-	-	-	-
Transfers Out	(40,000)	-	(40,000)	(15,000)	-	(15,000)
Other Financing Sources	-	-	-	-	-	-
Contributions	(1,451,803)	1,451,803	-	(1,234,448)	1,234,448	0
<b>Total Transfers</b>	<b>(1,491,803)</b>	<b>1,451,803</b>	<b>(40,000)</b>	<b>(1,249,448)</b>	<b>1,234,448</b>	<b>(15,000)</b>
<b>Beginning Balance</b>	<b>29,104,985</b>	<b>2,704,632</b>	<b>31,809,617</b>	<b>29,104,985</b>	<b>2,704,632</b>	<b>31,809,617</b>
<b>Audit Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Adjusted Beginning Balance</b>	<b>29,104,985</b>	<b>2,704,632</b>	<b>31,809,617</b>	<b>29,104,985</b>	<b>2,704,632</b>	<b>31,809,617</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(1,657,161)</b>	<b>2,195,648</b>	<b>538,487</b>	<b>(1,134,823)</b>	<b>2,926,200</b>	<b>1,791,376</b>
<b>Ending Fund Balance</b>	<b>27,447,823</b>	<b>4,900,280</b>	<b>32,348,103</b>	<b>27,970,161</b>	<b>5,630,832</b>	<b>33,600,993</b>
<b>Components of Ending Fund Balance:</b>						
Nonspendable	800	-	800	-	-	-
Restricted	-	4,900,280	4,900,280	-	5,630,832	5,630,832
Committed	-	-	-	-	-	-
Assigned	24,841,695	0	24,841,695	25,364,834	(0)	25,364,833
Assigned (COPS)	1,405,328	-	1,405,328	1,405,328	-	1,405,328
Committed (COPS)	1,200,000	-	1,200,000	1,200,000	-	1,200,000
Reserve for Economic Certainty	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-

**2021-22 Unaudited Actuals w/o FMV**

**Variance UA w/o FMV - EA**

Total Unrestricted	Total Restricted	Total General Fund	Total Unrestricted	Total Restricted	Total General Fund
21,201,830	8,431,354	29,633,184	110,407	968,964	1,079,371
-	2,144,576	2,144,576	-	202,500	202,500
3,472,653	-	3,472,653	(877,347)	-	(877,347)
299,335	9,427,205	9,726,540	4,359	(2,013,433)	(2,009,074)
1,616,137	8,387,651	10,094,757	67,027	(466,878)	(399,851)
<b>26,589,954</b>	<b>28,390,786</b>	<b>55,071,710</b>	<b>(695,556)</b>	<b>(1,308,847)</b>	<b>(2,004,403)</b>
6,452,005	5,511,851	11,963,856	(387,662)	(117,324)	(504,986)
6,680,954	6,162,056	12,843,010	(157,372)	(491,226)	(648,598)
6,941,713	7,698,645	14,640,358	(140,780)	(289,813)	(430,593)
510,721	641,257	1,151,978	(367,138)	(371,652)	(738,790)
2,688,953	4,003,227	6,692,180	(284,157)	(1,394,636)	(1,678,793)
117,491	712,138	829,629	27,436	540,849	568,285
-	624,756	624,756	-	-	-
3,472,653	-	3,472,653	(877,347)	-	(877,347)
(1,472,629)	1,345,105	(127,524)	128,014	(132,953)	(4,939)
<b>25,391,860</b>	<b>26,699,034</b>	<b>52,090,894</b>	<b>(2,059,007)</b>	<b>(2,256,754)</b>	<b>(4,315,762)</b>
-	-	-	-	-	-
(15,000)	-	(15,000)	25,000	-	25,000
(1,234,448)	1,234,448	0	217,356	(217,356)	0
<b>(1,249,448)</b>	<b>1,234,448</b>	<b>(15,000)</b>	<b>242,356</b>	<b>(217,356)</b>	<b>25,000</b>
29,104,985	2,704,632	31,809,617	-	-	-
-	-	-	-	-	-
29,104,985	2,704,632	31,809,617	-	-	-
(51,354)	2,926,200	2,874,846	1,605,807	730,552	2,336,359
<b>29,053,630</b>	<b>5,630,832</b>	<b>34,684,462</b>	<b>1,605,807</b>	<b>730,552</b>	<b>2,336,359</b>
-	-	-	(800)	-	(800)
-	5,630,832	5,630,832	-	730,552	730,552
-	-	-	-	-	-
26,448,303	(0)	26,448,302	1,606,607	(0)	1,606,607
1,405,328	-	1,405,328	-	-	-
1,200,000	-	1,200,000	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

# **2021-22**

## **Unaudited**

## **Actuals**



**October 20, 2022**

Unaudited Actuals  
FINANCIAL REPORTS  
2021-22 Unaudited Actuals  
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
ESMOE	<b>Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination</b> If MOE Not Met, the 2023-24 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	<b>Adjustments to Appropriations Limit Per Government Code Section 7902.1</b> If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.  <b>Adjusted Appropriations Limit</b> <b>Appropriations Subject to Limit</b> These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	(\$1,032,782.43)
		\$17,108,786.35
		\$17,108,786.35
ICR	<b>Preliminary Proposed Indirect Cost Rate</b> Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	8.27%

10/13/2021

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2021-22 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Melissa Lopez  
Name  
Director, Fiscal Services  
Title  
(831) 466-5616  
Telephone  
mlopez@santacruzcoe.org  
E-mail Address

# Fund 01

## County School Service Fund

**The chief operating fund for all Local Education Agencies (LEAs), used to account for the ordinary operations of an LEA. All transactions except those accounted for in another fund are accounted for in this fund.**





Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	21,201,829.60	8,431,354.00	29,633,183.60	21,186,880.00	7,741,895.00	28,928,775.00	-2.4%
2) Federal Revenue		8100-8299	3,472,652.57	2,144,576.39	5,617,228.96	4,500,000.00	3,112,195.23	7,612,195.23	35.5%
3) Other State Revenue		8300-8599	299,335.28	9,427,204.94	9,726,540.22	287,790.33	9,711,496.04	9,999,286.37	2.8%
4) Other Local Revenue		8600-8799	532,667.38	8,387,650.68	8,920,318.06	1,235,404.05	9,171,302.49	10,406,706.54	16.7%
5) TOTAL, REVENUES			25,506,484.83	28,390,786.01	53,897,270.84	27,210,074.38	29,736,888.76	56,946,963.14	5.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	6,452,004.54	5,511,851.25	11,963,855.79	6,835,269.90	6,318,104.15	13,153,374.05	9.9%
2) Classified Salaries		2000-2999	6,680,954.48	6,162,055.62	12,843,010.10	7,033,834.83	8,201,308.42	15,235,143.25	18.6%
3) Employee Benefits		3000-3999	6,941,713.27	7,698,644.76	14,640,358.03	7,756,302.61	9,253,802.05	17,010,104.66	16.2%
4) Books and Supplies		4000-4999	510,720.92	641,256.98	1,151,977.90	772,388.10	1,164,890.76	1,937,278.86	68.2%
5) Services and Other Operating Expenditures		5000-5999	2,688,952.65	4,003,227.11	6,692,179.76	4,126,491.32	5,456,937.38	9,583,428.70	43.2%
6) Capital Outlay		6000-6999	117,490.63	712,138.07	829,628.70	100,000.00	385,120.00	485,120.00	-41.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299							
		7400-7499	3,472,652.57	624,755.86	4,097,408.43	4,500,000.00	624,755.87	5,124,755.87	25.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,472,628.87)	1,345,104.57	(127,524.30)	(2,132,502.22)	1,991,618.46	(140,883.76)	10.5%
9) TOTAL, EXPENDITURES			25,391,860.19	26,699,034.22	52,090,894.41	28,991,784.54	33,396,537.09	62,388,321.63	19.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			114,624.64	1,691,751.79	1,806,376.43	(1,781,710.16)	(3,659,648.33)	(5,441,358.49)	-401.2%
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	15,000.00	0.00	15,000.00	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	(1,234,447.88)	1,234,447.88	0.00	(1,245,740.92)	1,245,740.92	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,249,447.88)	1,234,447.88	(15,000.00)	(1,245,740.92)	1,245,740.92	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,134,823.24)	2,926,199.67	1,791,376.43	(3,027,451.08)	(2,413,907.41)	(5,441,358.49)	-403.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	29,104,985.20	2,704,631.96	31,809,617.16	27,970,161.96	5,630,831.63	33,600,993.59	5.6%
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)			29,104,985.20	2,704,631.96	31,809,617.16	27,970,161.96	5,630,831.63	33,600,993.59	5.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,104,985.20	2,704,631.96	31,809,617.16	27,970,161.96	5,630,831.63	33,600,993.59	5.6%
2) Ending Balance, June 30 (E + F1e)			27,970,161.96	5,630,831.63	33,600,993.59	24,942,710.88	3,216,924.22	28,159,635.10	-16.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	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	5,630,831.63	5,630,831.63	0.00	3,236,278.22	3,236,278.22	-42.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.0%
COP	0000	9760	1,200,000.00		1,200,000.00				
COP	0000	9760				1,200,000.00		1,200,000.00	
d) Assigned									
Other Assignments		9780	26,770,161.96	0.00	26,770,161.96	23,742,710.88	0.00	23,742,710.88	-11.3%
MAA Programs	0000	9780	808,568.23		808,568.23				
Small Districts	0000	9780	1,835.84		1,835.84				
Differentiated Assistance	0000	9780	66,084.20		66,084.20				
Classified Credentialing Program	0000	9780	200,000.00		200,000.00				
Mandated Cost Program	0000	9780	2,256,576.32		2,256,576.32				
Safety Program	0000	9780	104,788.34		104,788.34				
Alternative Education Court Base	0000	9780	594,667.51		594,667.51				
Alternative Education Court Supp/Conc	0000	9780	0.00						
Alternative Education Community Base	0000	9780	1,560,745.60		1,560,745.60				
Alternative Education Community Supp/C	0000	9780	0.00						
Special Projects	0000	9780	200,000.00		200,000.00				
COP Deferred Maintenance	0000	9780	1,405,327.75		1,405,327.75				
SMAA Admin	0000	9780	2,639,962.58		2,639,962.58				
Educational & Administrative Operations	0000	9780	16,394,909.66		16,394,909.66				
Fair Market Value Adjustment (\$1,083,46	0000	9780	0.00						
Lottery	1100	9780	536,695.93		536,695.93				
MAA Programs	0000	9780				778,568.23		778,568.23	
Small Districts	0000	9780				1,835.84		1,835.84	
Differentiated Assistance	0000	9780				47,809.73		47,809.73	
Classified Credentialing Program	0000	9780				200,000.00		200,000.00	
Mandated Cost Program	0000	9780				2,360,757.32		2,360,757.32	
Safety Program	0000	9780				93,461.34		93,461.34	
Alternative Education Court Base	0000	9780				390,123.00		390,123.00	
Alternative Education Court Supp/Conc	0000	9780				0.00			
Alternative Education Community Base	0000	9780				782,746.51		782,746.51	
Alternative Education Community Supp/C	0000	9780				0.00			
Special Projects	0000	9780				200,000.00		200,000.00	
COP Deferred Maintenance	0000	9780				1,405,327.75		1,405,327.75	
SMAA Admin	0000	9780				2,793,101.34		2,793,101.34	
Educational & Administrative Operations	0000	9780				14,051,784.72		14,051,784.72	
Fair Market Value Adjustment (\$1,083,46	0000	9780				0.00			
Fund 01 Lottery	1100	9780				637,195.10		637,195.10	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(19,354.00)	(19,354.00)	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	28,773,184.80	4,779,382.53	33,552,567.33				
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,083,469.18)	0.00	(1,083,469.18)				
b) in Banks		9120	0.00	54,319.05	54,319.05				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,889,054.99	5,667,692.14	7,556,747.13				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	398,158.71	0.00	398,158.71				
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			29,976,929.32	10,501,393.72	40,478,323.04				
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	2,006,767.25	2,564,558.55	4,571,325.80				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.11	0.00	0.11				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	2,306,003.54	2,306,003.54				
6) TOTAL, LIABILITIES			2,006,767.36	4,870,562.09	6,877,329.45				
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			27,970,161.96	5,630,831.63	33,600,993.59				

			2021-22 Unaudited Actuals			2022-23 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							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	10,259,496.64	0.00	10,259,496.64	10,255,893.00	0.00	10,255,893.00	0.0%
Education Protection Account State Aid - Current Year		8012	5,081,229.00	0.00	5,081,229.00	5,647,534.00	0.00	5,647,534.00	11.1%
State Aid - Prior Years		8019	254.36	0.00	254.36	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	62,962.49	0.00	62,962.49	61,959.00	0.00	61,959.00	-1.6%
Timber Yield Tax		8022	11,950.67	0.00	11,950.67	4,959.00	0.00	4,959.00	-58.5%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	3,017.00	0.00	3,017.00	New
County & District Taxes									
Secured Roll Taxes		8041	12,146,265.31	0.00	12,146,265.31	11,495,509.12	0.00	11,495,509.12	-5.4%
Unsecured Roll Taxes		8042	246,049.20	0.00	246,049.20	225,028.69	0.00	225,028.69	-8.5%
Prior Years' Taxes		8043	32,674.48	0.00	32,674.48	18,295.00	0.00	18,295.00	-44.0%
Supplemental Taxes		8044	340,114.75	0.00	340,114.75	67,299.00	0.00	67,299.00	-80.2%
Education Revenue Augmentation Fund (ERAF)		8045	379,732.56	0.00	379,732.56	337,880.19	0.00	337,880.19	-11.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,069,925.80	0.00	1,069,925.80	911,401.00	0.00	911,401.00	-14.8%
Penalties and Interest from Delinquent Taxes		8048	1,949.26	0.00	1,949.26	0.00	0.00	0.00	-100.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	2,563.84	0.00	2,563.84	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(1,984.76)	0.00	(1,984.76)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			29,633,183.60	0.00	29,633,183.60	29,028,775.00	0.00	29,028,775.00	-2.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	(100,000.00)		(100,000.00)	New
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(8,431,354.00)	8,431,354.00	0.00	(7,741,895.00)	7,741,895.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			21,201,829.60	8,431,354.00	29,633,183.60	21,186,880.00	7,741,895.00	28,928,775.00	-2.4%
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	421,548.44	421,548.44	0.00	430,881.43	430,881.43	2.2%
Special Education Discretionary Grants		8182	0.00	131,030.77	131,030.77	0.00	178,304.00	178,304.00	36.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	3,472,652.57	0.00	3,472,652.57	4,500,000.00	0.00	4,500,000.00	29.6%
Title I, Part A, Basic	3010	8290		257,165.11	257,165.11		289,025.51	289,025.51	12.4%
Title I, Part D, Local Delinquent Programs	3025	8290		110,111.00	110,111.00		110,111.00	110,111.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		21,295.35	21,295.35		22,130.00	22,130.00	3.9%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		300,153.26	300,153.26		225,321.00	225,321.00	-24.9%
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	903,272.46	903,272.46	0.00	1,856,422.29	1,856,422.29	105.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,472,652.57</b>	<b>2,144,576.39</b>	<b>5,617,228.96</b>	<b>4,500,000.00</b>	<b>3,112,195.23</b>	<b>7,612,195.23</b>	<b>35.5%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		1,535,062.33	1,535,062.33		4,732,763.00	4,732,763.00	208.3%
Prior Years	6500	8319		31,852.00	31,852.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	876,860.00	876,860.00	0.00	848,008.00	848,008.00	-3.3%
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	109,648.00	0.00	109,648.00	112,981.00	0.00	112,981.00	3.0%
Lottery - Unrestricted and Instructional Materials		8560	176,845.28	81,896.13	258,741.41	164,557.33	71,243.11	235,800.44	-8.9%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		318,529.11	318,529.11		355,905.98	355,905.98	11.7%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		58,676.37	58,676.37		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	12,842.00	6,524,329.00	6,537,171.00	10,252.00	3,703,575.95	3,713,827.95	-43.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>299,335.28</b>	<b>9,427,204.94</b>	<b>9,726,540.22</b>	<b>287,790.33</b>	<b>9,711,496.04</b>	<b>9,999,286.37</b>	<b>2.8%</b>



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
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	888,951.57	888,951.57	0.00	700,000.00	700,000.00	-21.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	161,847.87	0.00	161,847.87	150,000.00	0.00	150,000.00	-7.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,174,439.30)	0.00	(1,174,439.30)	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%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,232,544.97	5,578,618.87	6,811,163.84	1,059,016.61	6,576,412.49	7,635,429.10	12.1%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	1,984.76	0.00	1,984.76	0.00	0.00	0.00	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	309,993.46	1,812,361.24	2,122,354.70	26,387.44	1,769,890.00	1,796,277.44	-15.4%
Tuition		8710	0.00	107,719.00	107,719.00	0.00	125,000.00	125,000.00	16.0%
All Other Transfers In		8781-8783	735.62	0.00	735.62	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			532,667.38	8,387,650.68	8,920,318.06	1,235,404.05	9,171,302.49	10,406,706.54	16.7%
TOTAL, REVENUES			25,506,484.83	28,390,786.01	53,897,270.84	27,210,074.38	29,736,888.76	56,946,963.14	5.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,983,179.88	2,990,685.08	6,973,864.96	4,071,460.47	3,083,054.10	7,154,514.57	2.6%
Certificated Pupil Support Salaries		1200	75,265.00	788,024.50	863,289.50	78,527.00	935,757.39	1,014,284.39	17.5%
Certificated Supervisors' and Administrators' Salaries		1300	2,105,011.90	1,043,327.99	3,148,339.89	2,374,480.53	1,202,601.42	3,577,081.95	13.6%
Other Certificated Salaries		1900	288,547.76	689,813.68	978,361.44	310,801.90	1,096,691.24	1,407,493.14	43.9%
TOTAL, CERTIFICATED SALARIES			6,452,004.54	5,511,851.25	11,963,855.79	6,835,269.90	6,318,104.15	13,153,374.05	9.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	489,436.46	2,626,748.01	3,116,184.47	619,517.50	3,780,688.89	4,400,206.39	41.2%
Classified Support Salaries		2200	1,072,503.46	1,929,028.55	3,001,532.01	1,105,727.05	2,195,398.14	3,301,125.19	10.0%
Classified Supervisors' and Administrators' Salaries		2300	1,545,287.55	400,988.15	1,946,275.70	1,589,939.84	519,081.29	2,109,021.13	8.4%
Clerical, Technical and Office Salaries		2400	3,549,098.16	1,073,748.79	4,622,846.95	3,659,078.84	1,091,558.21	4,750,637.05	2.8%
Other Classified Salaries		2900	24,628.85	131,542.12	156,170.97	59,571.60	614,581.89	674,153.49	331.7%
TOTAL, CLASSIFIED SALARIES			6,680,954.48	6,162,055.62	12,843,010.10	7,033,834.83	8,201,308.42	15,235,143.25	18.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	972,182.54	2,058,694.92	3,030,877.46	1,196,215.76	2,371,681.09	3,567,896.85	17.7%
PERS		3201-3202	1,442,170.21	1,301,729.33	2,743,899.54	1,753,747.40	1,788,848.91	3,542,596.31	29.1%
OASDI/Medicare/Alternative		3301-3302	597,281.22	549,436.81	1,146,718.03	635,516.50	656,688.18	1,292,204.68	12.7%
Health and Welfare Benefits		3401-3402	3,127,840.38	3,073,109.82	6,200,950.20	3,319,628.49	3,598,823.74	6,918,452.23	11.6%
Unemployment Insurance		3501-3502	62,385.16	56,529.14	118,914.30	68,320.64	66,459.33	134,779.97	13.3%
Workers' Compensation		3601-3602	245,744.16	218,107.51	463,851.67	267,190.40	262,238.19	529,428.59	14.1%
OPEB, Allocated		3701-3702	494,109.60	441,037.23	935,146.83	515,683.42	509,062.61	1,024,746.03	9.6%
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			6,941,713.27	7,698,644.76	14,640,358.03	7,756,302.61	9,253,802.05	17,010,104.66	16.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,039.45	48,114.66	51,154.11	55,000.00	193,755.82	248,755.82	386.3%
Books and Other Reference Materials		4200	10,022.27	91,078.85	101,101.12	55,728.00	40,866.94	96,594.94	-4.5%
Materials and Supplies		4300	342,936.66	363,796.09	706,732.75	515,059.10	813,054.00	1,328,113.10	87.9%
Noncapitalized Equipment		4400	154,722.54	138,267.38	292,989.92	146,601.00	117,214.00	263,815.00	-10.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			510,720.92	641,256.98	1,151,977.90	772,388.10	1,164,890.76	1,937,278.86	68.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	43,296.90	43,296.90	0.00	215,000.00	215,000.00	396.6%
Travel and Conferences		5200	120,366.24	154,564.55	274,930.79	258,202.40	198,855.24	457,057.64	66.2%
Dues and Memberships		5300	66,637.96	3,398.75	70,036.71	65,086.00	11,031.00	76,117.00	8.7%
Insurance		5400 - 5450	168,915.15	646.07	169,561.22	134,030.00	1,267.00	135,297.00	-20.2%
Operations and Housekeeping Services		5500	271,803.57	21,890.98	293,694.55	315,642.82	36,545.00	352,187.82	19.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500,495.36	920,784.83	1,421,280.19	529,132.52	1,247,085.54	1,776,218.06	25.0%
Transfers of Direct Costs		5710	(157,012.67)	157,012.67	0.00	(150,878.00)	150,878.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(20,124.00)	0.00	(20,124.00)	(21,224.00)	0.00	(21,224.00)	5.5%
Professional/Consulting Services and Operating Expenditures		5800	1,507,474.63	2,667,044.52	4,174,519.15	2,769,192.30	3,480,693.22	6,249,885.52	49.7%
Communications		5900	230,396.41	34,587.84	264,984.25	227,307.28	115,582.38	342,889.66	29.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,688,952.65	4,003,227.11	6,692,179.76	4,126,491.32	5,456,937.38	9,583,428.70	43.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	11,185.00	11,185.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	18,363.06	27,347.48	45,710.54	0.00	260,120.00	260,120.00	469.1%
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	99,127.57	673,605.59	772,733.16	100,000.00	125,000.00	225,000.00	-70.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			117,490.63	712,138.07	829,628.70	100,000.00	385,120.00	485,120.00	-41.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	3,472,652.57	0.00	3,472,652.57	4,500,000.00	0.00	4,500,000.00	29.6%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	244,342.86	244,342.86	0.00	232,168.87	232,168.87	-5.0%
Other Debt Service - Principal		7439	0.00	380,413.00	380,413.00	0.00	392,587.00	392,587.00	3.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,472,652.57	624,755.86	4,097,408.43	4,500,000.00	624,755.87	5,124,755.87	25.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,345,104.57)	1,345,104.57	0.00	(1,991,619.46)	1,991,618.46	(1.00)	New
Transfers of Indirect Costs - Interfund		7350	(127,524.30)	0.00	(127,524.30)	(140,882.76)	0.00	(140,882.76)	10.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,472,628.87)	1,345,104.57	(127,524.30)	(2,132,502.22)	1,991,618.46	(140,883.76)	10.5%
TOTAL, EXPENDITURES			25,391,860.19	26,699,034.22	52,090,894.41	28,991,784.54	33,396,537.09	62,388,321.63	19.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
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	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			15,000.00	0.00	15,000.00	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%
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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,237,447.88)	1,237,447.88	0.00	(1,245,740.92)	1,245,740.92	0.00	0.0%
Contributions from Restricted Revenues		8990	3,000.00	(3,000.00)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,234,447.88)	1,234,447.88	0.00	(1,245,740.92)	1,245,740.92	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(1,249,447.88)	1,234,447.88	(15,000.00)	(1,245,740.92)	1,245,740.92	0.00	-100.0%

			2021-22 Unaudited Actuals			2022-23 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	21,201,829.60	8,431,354.00	29,633,183.60	21,186,880.00	7,741,895.00	28,928,775.00	-2.4%
2) Federal Revenue		8100-8299	3,472,652.57	2,144,576.39	5,617,228.96	4,500,000.00	3,112,195.23	7,612,195.23	35.5%
3) Other State Revenue		8300-8599	299,335.28	9,427,204.94	9,726,540.22	287,790.33	9,711,496.04	9,999,286.37	2.8%
4) Other Local Revenue		8600-8799	532,667.38	8,387,650.68	8,920,318.06	1,235,404.05	9,171,302.49	10,406,706.54	16.7%
5) TOTAL, REVENUES			25,506,484.83	28,390,786.01	53,897,270.84	27,210,074.38	29,736,888.76	56,946,963.14	5.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		6,770,436.71	10,431,042.11	17,201,478.82	8,002,686.06	12,775,751.35	20,778,437.41	20.8%
2) Instruction - Related Services	2000-2999		6,604,010.48	5,511,206.78	12,115,217.26	7,052,800.69	6,863,594.95	13,916,395.64	14.9%
3) Pupil Services	3000-3999		850,301.37	4,247,515.71	5,097,817.08	785,027.48	5,600,428.77	6,385,456.25	25.3%
4) Ancillary Services	4000-4999		4,098.44	14,532.67	18,631.11	10,249.52	23,976.72	34,226.24	83.7%
5) Community Services	5000-5999		430,860.45	1,870,256.01	2,301,116.46	630,850.28	2,050,868.22	2,681,718.50	16.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,685,053.54	2,110,165.09	7,795,218.63	6,235,989.66	2,913,647.78	9,149,637.44	17.4%
8) Plant Services	8000-8999		1,574,446.63	1,889,559.99	3,464,006.62	1,774,180.85	2,543,513.43	4,317,694.28	24.6%
9) Other Outgo	9000-9999	Except 7600-7699	3,472,652.57	624,755.86	4,097,408.43	4,500,000.00	624,755.87	5,124,755.87	25.1%
10) TOTAL, EXPENDITURES			25,391,860.19	26,699,034.22	52,090,894.41	28,991,784.54	33,396,537.09	62,388,321.63	19.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			114,624.64	1,691,751.79	1,806,376.43	(1,781,710.16)	(3,659,648.33)	(5,441,358.49)	-401.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	15,000.00	0.00	15,000.00	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	(1,234,447.88)	1,234,447.88	0.00	(1,245,740.92)	1,245,740.92	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,249,447.88)	1,234,447.88	(15,000.00)	(1,245,740.92)	1,245,740.92	0.00	-100.0%



			2021-22 Unaudited Actuals			2022-23 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,134,823.24)	2,926,199.67	1,791,376.43	(3,027,451.08)	(2,413,907.41)	(5,441,358.49)	-403.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	29,104,985.20	2,704,631.96	31,809,617.16	27,970,161.96	5,630,831.63	33,600,993.59	5.6%
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)			29,104,985.20	2,704,631.96	31,809,617.16	27,970,161.96	5,630,831.63	33,600,993.59	5.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,104,985.20	2,704,631.96	31,809,617.16	27,970,161.96	5,630,831.63	33,600,993.59	5.6%
2) Ending Balance, June 30 (E + F1e)			27,970,161.96	5,630,831.63	33,600,993.59	24,942,710.88	3,216,924.22	28,159,635.10	-16.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	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	5,630,831.63	5,630,831.63	0.00	3,236,278.22	3,236,278.22	-42.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.0%
COP	0000	9760	1,200,000.00		1,200,000.00				
COP	0000	9760				1,200,000.00		1,200,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	26,770,161.96	0.00	26,770,161.96	23,742,710.88	0.00	23,742,710.88	-11.3%
MAA Programs	0000	9780	808,568.23		808,568.23				
Small Districts	0000	9780	1,835.84		1,835.84				
Differentiated Assistance	0000	9780	66,084.20		66,084.20				
Classified Credentialing Program	0000	9780	200,000.00		200,000.00				
Mandated Cost Program	0000	9780	2,256,576.32		2,256,576.32				
Safety Program	0000	9780	104,788.34		104,788.34				
Alternative Education Court Base	0000	9780	594,667.51		594,667.51				
Alternative Education Court Supp/Conc	0000	9780	0.00						
Alternative Education Community Base	0000	9780	1,560,745.60		1,560,745.60				
Alternative Education Community Supp/	0000	9780	0.00						
Special Projects	0000	9780	200,000.00		200,000.00				
COP Deferred Maintenance	0000	9780	1,405,327.75		1,405,327.75				
SMAA Admin	0000	9780	2,639,962.58		2,639,962.58				
Educational & Administrative Operations	0000	9780	16,394,909.66		16,394,909.66				
Fair Market Value Adjustment (\$1,083,4	0000	9780	0.00						
Lottery	1100	9780	536,695.93		536,695.93				
MAA Programs	0000	9780				778,568.23		778,568.23	
Small Districts	0000	9780				1,835.84		1,835.84	
Differentiated Assistance	0000	9780				47,809.73		47,809.73	
Classified Credentialing Program	0000	9780				200,000.00		200,000.00	
Mandated Cost Program	0000	9780				2,360,757.32		2,360,757.32	
Safety Program	0000	9780				93,461.34		93,461.34	
Alternative Education Court Base	0000	9780				390,123.00		390,123.00	
Alternative Education Court Supp/Conc	0000	9780				0.00			
Alternative Education Community Base	0000	9780				782,746.51		782,746.51	
Alternative Education Community Supp/	0000	9780				0.00			
Special Projects	0000	9780				200,000.00		200,000.00	
COP Deferred Maintenance	0000	9780				1,405,327.75		1,405,327.75	
SMAA Admin	0000	9780				2,793,101.34		2,793,101.34	
Educational & Administrative Operations	0000	9780				14,051,784.72		14,051,784.72	
Fair Market Value Adjustment (\$1,083,4	0000	9780				0.00			
Fund 01 Lottery	1100	9780				637,195.10		637,195.10	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(19,354.00)	(19,354.00)	New

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
6057	Child Dev: Universal Prekindergarten (UPK) Planning & Implementati	286,058.63	286,058.63
6266	Educator Effectiveness, FY 2021-22	561,094.69	313,662.55
6300	Lottery: Instructional Materials	54,857.53	84,600.64
6355	Direct Support Professional Training Program	55,918.02	55,918.02
6371	CalWORKs for ROCP or Adult Education	37,619.00	37,619.00
6500	Special Education	27.57	27.57
6512	Special Ed: Mental Health Services	0.61	0.61
6536	Special Ed: Dispute Prevention and Dispute Resolution	3,728.00	3,728.00
6537	Special Ed: Learning Recovery Support	16,776.00	16,776.00
6546	Mental Health-Related Services	8,113.15	8,113.15
7311	Classified School Employee Professional Development Block Grant	5,411.04	5,411.04
7412	A-G Access/Success Grant	128,792.00	128,792.00
7413	A-G Learning Loss Mitigation Grant	75,000.00	75,000.00
7415	Classified School Employee Summer Assistance Program	199.30	199.30
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	53,407.96	53,407.96
7428	County Safe Schools for All	106,241.88	28,818.17
7430	COVID Mitigation for Counties	1,788,060.60	202,603.07
7810	Other Restricted State	912.36	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	413,043.99	349,833.79
9010	Other Restricted Local	2,035,569.30	1,585,708.72
Total, Restricted Balance		5,630,831.63	3,236,278.22

# **Fund 09**

## **Charter School Special Revenue Fund**

**This fund may be used by authorizing LEAs to account separately for the operating activities of LEA-operated charter schools.**

**Career Advancement Charter**



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,302,277.00	1,476,937.00	13.4%
2) Federal Revenue		8100-8299	202,866.07	204,575.00	0.8%
3) Other State Revenue		8300-8599	195,680.19	215,920.84	10.3%
4) Other Local Revenue		8600-8799	266,053.66	301,519.72	13.3%
5) TOTAL, REVENUES			1,966,876.92	2,198,952.56	11.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	699,694.06	698,209.92	-0.2%
2) Classified Salaries		2000-2999	214,758.73	288,614.01	34.4%
3) Employee Benefits		3000-3999	485,090.75	580,222.69	19.6%
4) Books and Supplies		4000-4999	31,689.82	212,446.40	570.4%
5) Services and Other Operating Expenditures		5000-5999	126,459.19	204,412.67	61.6%
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	28,109.46	18,542.32	-34.0%
9) TOTAL, EXPENDITURES			1,585,802.01	2,002,448.01	26.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			381,074.91	196,504.55	-48.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			381,074.91	196,504.55	-48.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	422,396.63	803,471.54	90.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			422,396.63	803,471.54	90.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			422,396.63	803,471.54	90.2%
2) Ending Balance, June 30 (E + F1e)			803,471.54	999,976.09	24.5%
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	89,815.54	72,548.08	-19.2%
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	713,656.00	949,213.40	33.0%
CAC LCFF Supplemental/Concentration	0000	9780	0.00		
CAC LCFF Base, Charter General	0000	9780	600,144.79		
CAC 3% Reserve	0000	9780	47,574.00		
Fair Market Value Adjustment (\$20,712.32)	0000	9780	0.00		
CAC Lottery	1100	9780	65,937.21		
CAC LCFF Base Charter General	0000	9780		854,899.89	
CAC LCFF Supp/Conc	0000	9780		0.00	
CAC 3% Reserve	0000	9780		60,073.00	
Reverse 21-22 Fair Market Value Adjustmer	0000	9780		0.00	
Fund 09 - CAC Lottery	1100	9780		34,240.51	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(21,785.39)	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	921,793.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	(20,712.32)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	303,374.38		
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			1,204,455.96		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	262,389.79		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	138,594.63		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			400,984.42		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			803,471.54		



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	1,278,067.00	1,450,937.00	13.5%
Education Protection Account State Aid - Current Year		8012	24,210.00	26,000.00	7.4%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,302,277.00</b>	<b>1,476,937.00</b>	<b>13.4%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,856.00	New
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	188,693.83	201,719.00	6.9%
Other NCLB / Every Student Succeeds Act		8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	14,172.24	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>202,866.07</b>	<b>204,575.00</b>	<b>0.8%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	41,993.50	88,462.00	110.7%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,522.00	5,410.00	-2.0%
Lottery - Unrestricted and Instructional Materials		8560	32,730.69	23,991.84	-26.7%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	115,434.00	98,057.00	-15.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>195,680.19</b>	<b>215,920.84</b>	<b>10.3%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,219.22	1,500.00	-32.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(22,410.22)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	286,167.06	300,019.72	4.8%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	77.60	0.00	-100.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>266,053.66</b>	<b>301,519.72</b>	<b>13.3%</b>
<b>TOTAL, REVENUES</b>			<b>1,966,876.92</b>	<b>2,198,952.56</b>	<b>11.8%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	597,887.98	589,671.78	-1.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	80,160.00	81,669.66	1.9%
Other Certificated Salaries		1900	21,646.08	26,868.48	24.1%
TOTAL, CERTIFICATED SALARIES			699,694.06	698,209.92	-0.2%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	53,898.11	56,247.65	4.4%
Classified Support Salaries		2200	148,136.22	215,009.80	45.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	12,724.40	17,356.56	36.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			214,758.73	288,614.01	34.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	188,442.30	203,919.24	8.2%
PERS		3201-3202	42,575.65	61,880.14	45.3%
OASDI/Medicare/Alternative		3301-3302	28,528.05	33,543.31	17.6%
Health and Welfare Benefits		3401-3402	169,165.69	220,217.80	30.2%
Unemployment Insurance		3501-3502	4,505.98	4,857.13	7.8%
Workers' Compensation		3601-3602	17,060.11	18,977.72	11.2%
OPEB, Allocated		3701-3702	34,812.97	36,827.35	5.8%
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			485,090.75	580,222.69	19.6%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	1,672.21	15,000.00	797.0%
Books and Other Reference Materials		4200	1,605.15	500.00	-68.9%
Materials and Supplies		4300	22,015.28	191,111.40	768.1%
Noncapitalized Equipment		4400	6,397.18	5,835.00	-8.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			31,689.82	212,446.40	570.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,042.41	10,117.42	232.5%
Dues and Memberships		5300	637.50	0.00	-100.0%
Insurance		5400-5450	7,237.68	7,598.00	5.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,224.00	10,224.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	96,595.01	169,066.76	75.0%
Communications		5900	8,722.59	7,406.49	-15.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			126,459.19	204,412.67	61.6%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	28,109.46	18,542.32	-34.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			28,109.46	18,542.32	-34.0%
TOTAL, EXPENDITURES			1,585,802.01	2,002,448.01	26.3%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,302,277.00	1,476,937.00	13.4%
2) Federal Revenue		8100-8299	202,866.07	204,575.00	0.8%
3) Other State Revenue		8300-8599	195,680.19	215,920.84	10.3%
4) Other Local Revenue		8600-8799	266,053.66	301,519.72	13.3%
5) TOTAL, REVENUES			1,966,876.92	2,198,952.56	11.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,016,734.47	1,200,990.22	18.1%
2) Instruction - Related Services	2000-2999		526,796.73	743,601.49	41.2%
3) Pupil Services	3000-3999		14,161.35	39,313.98	177.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		28,109.46	18,542.32	-34.0%
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			1,585,802.01	2,002,448.01	26.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			381,074.91	196,504.55	-48.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			381,074.91	196,504.55	-48.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	422,396.63	803,471.54	90.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			422,396.63	803,471.54	90.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			422,396.63	803,471.54	90.2%
2) Ending Balance, June 30 (E + F1e)			803,471.54	999,976.09	24.5%
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	89,815.54	72,548.08	-19.2%
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	713,656.00	949,213.40	33.0%
CAC LCFF Supplemental/Concentration	0000	9780	0.00		
CAC LCFF Base, Charter General	0000	9780	600,144.79		
CAC 3% Reserve	0000	9780	47,574.00		
Fair Market Value Adjustment (\$20,712.32)	0000	9780	0.00		
CAC Lottery	1100	9780	65,937.21		
CAC LCFF Base Charter General	0000	9780		854,899.89	
CAC LCFF Supp/Conc	0000	9780		0.00	
CAC 3% Reserve	0000	9780		60,073.00	
Reverse 21-22 Fair Market Value Adjustmen	0000	9780		0.00	
Fund 09 - CAC Lottery	1100	9780		34,240.51	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(21,785.39)	New

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
6266	Educator Effectiveness, FY 2021-22	17,007.00	17,007.00
6300	Lottery: Instructional Materials	31,117.86	22,025.40
6512	Special Ed: Mental Health Services	13,560.68	13,560.68
6546	Mental Health-Related Services	6,220.00	6,220.00
7412	A-G Access/Success Grant	9,978.00	9,978.00
7413	A-G Learning Loss Mitigation Grant	3,741.00	3,741.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessio	8,191.00	16.00
Total, Restricted Balance		89,815.54	72,548.08

# Fund 10

## SELPA Pass-Through Fund

**This fund is used by the Administrative Unit (AU) of a multi-LEA Special Education Local Plan Area (SELPA) to account for special education revenue passed through to other member LEAs.**



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	159,718.00	4,685,698.00	2833.7%
3) Other State Revenue		8300-8599	7,721,987.00	5,479,589.00	-29.0%
4) Other Local Revenue		8600-8799	(267,117.33)	14,500.00	-105.4%
5) TOTAL, REVENUES			7,614,587.67	10,179,787.00	33.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,897,182.32	9,889,505.00	25.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,897,182.32	9,889,505.00	25.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(282,594.65)	290,282.00	-202.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(282,594.65)	290,282.00	-202.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	589,828.80	307,234.15	-47.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			589,828.80	307,234.15	-47.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			589,828.80	307,234.15	-47.9%
2) Ending Balance, June 30 (E + F1e)			307,234.15	597,516.15	94.5%
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	570,028.60	860,310.60	50.9%
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	(262,794.45)	(262,794.45)	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	8,789,820.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	(291,146.84)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	737,802.00		
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) TOTAL, ASSETS			9,236,475.65		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	8,846,425.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	82,816.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			8,929,241.50		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			307,234.15		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from Federal Sources		8287	159,718.00	4,685,698.00	2833.7%
TOTAL, FEDERAL REVENUE			159,718.00	4,685,698.00	2833.7%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	4,369,140.00	4,232,388.00	-3.1%
Prior Years	6500	8319	442,204.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	2,910,643.00	1,247,201.00	-57.2%
TOTAL, OTHER STATE REVENUE			7,721,987.00	5,479,589.00	-29.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	28,706.72	14,500.00	-49.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(295,824.05)	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			(267,117.33)	14,500.00	-105.4%
TOTAL, REVENUES			7,614,587.67	10,179,787.00	33.7%

			2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Description	Resource Codes	Object Codes			
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	3,085,484.00	5,642,617.00	82.9%
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	4,446,655.00	3,808,533.00	-14.4%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	364,689.00	423,855.00	16.2%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	354.32	14,500.00	3992.3%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,897,182.32	9,889,505.00	25.2%
TOTAL, EXPENDITURES			7,897,182.32	9,889,505.00	25.2%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	159,718.00	4,685,698.00	2833.7%
3) Other State Revenue		8300-8599	7,721,987.00	5,479,589.00	-29.0%
4) Other Local Revenue		8600-8799	(267,117.33)	14,500.00	-105.4%
5) TOTAL, REVENUES			7,614,587.67	10,179,787.00	33.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	7,897,182.32	9,889,505.00	25.2%
10) TOTAL, EXPENDITURES			7,897,182.32	9,889,505.00	25.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(282,594.65)	290,282.00	-202.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(282,594.65)	290,282.00	-202.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	589,828.80	307,234.15	-47.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			589,828.80	307,234.15	-47.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			589,828.80	307,234.15	-47.9%
2) Ending Balance, June 30 (E + F1e)			307,234.15	597,516.15	94.5%
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	570,028.60	860,310.60	50.9%
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	(262,794.45)	(262,794.45)	0.0%



Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
6500	Special Education	120,028.60	120,028.60
6546	Mental Health-Related Services	450,000.00	740,282.00
Total, Restricted Balance		570,028.60	860,310.60

# Fund 11

## Adult Education Fund

**This fund is used to account separately for federal, state, and local revenues that are restricted or committed to adult education programs.**



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	247,295.23	0.00	-100.0%
3) Other State Revenue		8300-8599	72,669.00	72,534.00	-0.2%
4) Other Local Revenue		8600-8799	(3,699.18)	300.00	-108.1%
5) TOTAL, REVENUES			316,265.05	72,834.00	-77.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	34,134.24	43,667.60	27.9%
2) Classified Salaries		2000-2999	67,165.87	7,583.81	-88.7%
3) Employee Benefits		3000-3999	64,293.24	31,929.76	-50.3%
4) Books and Supplies		4000-4999	1,711.32	3,008.74	75.8%
5) Services and Other Operating Expenditures		5000-5999	146,025.81	0.00	-100.0%
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	3,127.76	4,166.38	33.2%
9) TOTAL, EXPENDITURES			316,458.24	90,356.29	-71.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(193.19)	(17,522.29)	8970.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(193.19)	(17,522.29)	8970.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,051.86	19,858.67	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,051.86	19,858.67	-1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,051.86	19,858.67	-1.0%
2) Ending Balance, June 30 (E + F1e)			19,858.67	2,336.38	-88.2%
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	18,563.64	1,041.35	-94.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,295.03	1,295.03	0.0%
Adult Education Programs	0000	9780	1,295.03		
Fair Market Value Adjustment (\$3,850.71)	0000	9780	0.00		
Fund 11 - Adult Education Programs	0000	9780		1,295.03	
Fair Market Value Adjustment (\$3,850.71)	0000	9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	102,231.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,850.71)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	72,682.79		
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			171,063.87		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	150,836.87		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	368.33		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			151,205.20		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			19,858.67		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	247,295.23	0.00	-100.0%
TOTAL, FEDERAL REVENUE			247,295.23	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	69,189.00	67,495.00	-2.4%
All Other State Revenue	All Other	8590	3,480.00	5,039.00	44.8%
TOTAL, OTHER STATE REVENUE			72,669.00	72,534.00	-0.2%

			2021-22	2022-23	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	286.81	300.00	4.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,985.99)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>(3,699.18)</b>	<b>300.00</b>	<b>-108.1%</b>
<b>TOTAL, REVENUES</b>			<b>316,265.05</b>	<b>72,834.00</b>	<b>-77.0%</b>



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	34,134.24	43,667.60	27.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			34,134.24	43,667.60	27.9%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	67,165.87	7,583.81	-88.7%
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			67,165.87	7,583.81	-88.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	8,205.19	13,379.52	63.1%
PERS		3201-3202	15,290.35	1,924.01	-87.4%
OASDI/Medicare/Alternative		3301-3302	5,947.98	1,182.19	-80.1%
Health and Welfare Benefits		3401-3402	28,635.62	12,263.40	-57.2%
Unemployment Insurance		3501-3502	495.56	245.52	-50.5%
Workers' Compensation		3601-3602	1,898.31	959.29	-49.5%
OPEB, Allocated		3701-3702	3,820.23	1,975.83	-48.3%
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			64,293.24	31,929.76	-50.3%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	1,596.00	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	115.32	3,008.74	2509.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,711.32	3,008.74	75.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	146,025.81	0.00	-100.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	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			146,025.81	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	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%
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%

			2021-22	2022-23	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	3,127.76	4,166.38	33.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,127.76	4,166.38	33.2%
TOTAL, EXPENDITURES			316,458.24	90,356.29	-71.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	247,295.23	0.00	-100.0%
3) Other State Revenue		8300-8599	72,669.00	72,534.00	-0.2%
4) Other Local Revenue		8600-8799	(3,699.18)	300.00	-108.1%
5) TOTAL, REVENUES			316,265.05	72,834.00	-77.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		201,853.70	72,241.14	-64.2%
2) Instruction - Related Services	2000-2999		36,697.07	13,948.77	-62.0%
3) Pupil Services	3000-3999		74,779.71	0.00	-100.0%
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		3,127.76	4,166.38	33.2%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			316,458.24	90,356.29	-71.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(193.19)	(17,522.29)	8970.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(193.19)	(17,522.29)	8970.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,051.86	19,858.67	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,051.86	19,858.67	-1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,051.86	19,858.67	-1.0%
2) Ending Balance, June 30 (E + F1e)			19,858.67	2,336.38	-88.2%
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	18,563.64	1,041.35	-94.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,295.03	1,295.03	0.0%
Adult Education Programs	0000	9780	1,295.03		
Fair Market Value Adjustment (\$3,850.71)	0000	9780	0.00		
Fund 11 - Adult Education Programs	0000	9780		1,295.03	
Fair Market Value Adjustment (\$3,850.71)	0000	9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
6391	Adult Education Program	18,563.64	1,041.35
Total, Restricted Balance		18,563.64	1,041.35

# Fund 12

## Child Development Fund

**This fund is used to account separately for federal, state, and local revenues to operate child development programs.**





Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	445,255.94	523,631.86	17.6%
3) Other State Revenue		8300-8599	701,930.50	746,962.85	6.4%
4) Other Local Revenue		8600-8799	223,941.70	196,333.00	-12.3%
5) TOTAL, REVENUES			1,371,128.14	1,466,927.71	7.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,376.56	0.00	-100.0%
2) Classified Salaries		2000-2999	382,481.38	437,509.13	14.4%
3) Employee Benefits		3000-3999	223,251.68	278,477.32	24.7%
4) Books and Supplies		4000-4999	193,462.62	86,806.35	-55.1%
5) Services and Other Operating Expenditures		5000-5999	431,558.86	585,960.85	35.8%
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	96,287.08	118,174.06	22.7%
9) TOTAL, EXPENDITURES			1,328,418.18	1,506,927.71	13.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			42,709.96	(40,000.00)	-193.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			42,709.96	(40,000.00)	-193.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	57,496.86	100,206.82	74.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,496.86	100,206.82	74.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,496.86	100,206.82	74.3%
2) Ending Balance, June 30 (E + F1e)			100,206.82	60,206.82	-39.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	98,894.10	58,894.10	-40.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,312.72	1,312.72	0.0%
Fund 12 - Child Development MAA	0000	9780	1,312.72		
Fair Market Value Adjustment (\$1,909.74)	0000	9780	0.00		
Fund 12 - Child Development MAA	0000	9780		1,312.72	
Fair Market Value Adjustment (\$1,909.74)	0000	9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	120,781.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,909.74)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	244,244.99		
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) TOTAL, ASSETS			363,116.68		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	6,689.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	151,379.75		
4) Current Loans		9640			
5) Unearned Revenue		9650	104,840.37		
6) TOTAL, LIABILITIES			262,909.86		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			100,206.82		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	445,255.94	523,631.86	17.6%
TOTAL, FEDERAL REVENUE			445,255.94	523,631.86	17.6%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	701,930.50	746,962.85	6.4%
TOTAL, OTHER STATE REVENUE			701,930.50	746,962.85	6.4%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	784.50	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,130.62)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	224,422.00	196,333.00	-12.5%
Other Local Revenue					
All Other Local Revenue		8699	865.82	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			223,941.70	196,333.00	-12.3%
TOTAL, REVENUES			1,371,128.14	1,466,927.71	7.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,376.56	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,376.56	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	16,460.38	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	365,121.00	437,509.13	19.8%
Other Classified Salaries		2900	900.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			382,481.38	437,509.13	14.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	79,985.90	105,809.60	32.3%
OASDI/Medicare/Alternative		3301-3302	28,062.13	31,972.08	13.9%
Health and Welfare Benefits		3401-3402	91,940.91	114,311.52	24.3%
Unemployment Insurance		3501-3502	1,801.34	2,089.55	16.0%
Workers' Compensation		3601-3602	7,047.47	8,164.77	15.9%
OPEB, Allocated		3701-3702	14,413.93	16,129.80	11.9%
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			223,251.68	278,477.32	24.7%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	8,809.14	6,808.00	-22.7%
Materials and Supplies		4300	183,518.32	79,998.35	-56.4%
Noncapitalized Equipment		4400	1,135.16	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			193,462.62	86,806.35	-55.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	105,373.00	99,400.00	-5.7%
Travel and Conferences		5200	1,327.26	1,300.00	-2.1%
Dues and Memberships		5300	6,013.00	6,400.00	6.4%
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	900.00	1,800.00	100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,900.00	11,000.00	11.1%
Professional/Consulting Services and Operating Expenditures		5800	300,519.25	456,472.74	51.9%
Communications		5900	7,526.35	9,588.11	27.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			431,558.86	585,960.85	35.8%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	96,287.08	118,174.06	22.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			96,287.08	118,174.06	22.7%
<b>TOTAL, EXPENDITURES</b>			<b>1,328,418.18</b>	<b>1,506,927.71</b>	<b>13.4%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	445,255.94	523,631.86	17.6%
3) Other State Revenue		8300-8599	701,930.50	746,962.85	6.4%
4) Other Local Revenue		8600-8799	223,941.70	196,333.00	-12.3%
5) TOTAL, REVENUES			1,371,128.14	1,466,927.71	7.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,232,131.10	1,388,753.65	12.7%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		96,287.08	118,174.06	22.7%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,328,418.18	1,506,927.71	13.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			42,709.96	(40,000.00)	-193.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			42,709.96	(40,000.00)	-193.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	57,496.86	100,206.82	74.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,496.86	100,206.82	74.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,496.86	100,206.82	74.3%
2) Ending Balance, June 30 (E + F1e)			100,206.82	60,206.82	-39.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	98,894.10	58,894.10	-40.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,312.72	1,312.72	0.0%
Fund 12 - Child Development MAA	0000	9780	1,312.72		
Fair Market Value Adjustment (\$1,909.74)	0000	9780	0.00		
Fund 12 - Child Development MAA	0000	9780		1,312.72	
Fair Market Value Adjustment (\$1,909.74)	0000	9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
6131	Child Development: Resource & Referral Reserve Account for	8,276.63	8,276.63
9010	Other Restricted Local	90,617.47	50,617.47
Total, Restricted Balance		98,894.10	58,894.10

# Fund 13

## Cafeteria Special Revenue Fund

**This fund is used to account separately for federal, state, and local revenues to operate the food service program**



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	122,252.27	111,000.00	-9.2%
3) Other State Revenue		8300-8599	17,516.24	7,500.00	-57.2%
4) Other Local Revenue		8600-8799	(1,593.61)	75.00	-104.7%
5) TOTAL, REVENUES			138,174.90	118,575.00	-14.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	93,667.00	116,000.00	23.8%
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			93,667.00	116,000.00	23.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			44,507.90	2,575.00	-94.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,000.00	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			15,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			59,507.90	2,575.00	-95.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9.49	59,517.39	627059.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9.49	59,517.39	627059.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9.49	59,517.39	627059.0%
2) Ending Balance, June 30 (E + F1e)			59,517.39	62,092.39	4.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	61,213.16	63,788.16	4.2%
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%
Fair Market Value Adjustment (\$1,695.77)	0000	9780	0.00		
Fair Market Value Adjustment (\$1,695.77)	0000	9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1,695.77)	(1,695.77)	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	53,278.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,695.77)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	33,548.47		
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			85,131.39		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	25,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	614.00		
6) TOTAL, LIABILITIES			25,614.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			59,517.39		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	122,252.27	111,000.00	-9.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			122,252.27	111,000.00	-9.2%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	17,516.24	7,500.00	-57.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			17,516.24	7,500.00	-57.2%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	111.65	75.00	-32.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,705.26)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(1,593.61)	75.00	-104.7%
TOTAL, REVENUES			138,174.90	118,575.00	-14.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	93,667.00	116,000.00	23.8%
TOTAL, BOOKS AND SUPPLIES			93,667.00	116,000.00	23.8%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			93,667.00	116,000.00	23.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	15,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			15,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	122,252.27	111,000.00	-9.2%
3) Other State Revenue		8300-8599	17,516.24	7,500.00	-57.2%
4) Other Local Revenue		8600-8799	(1,593.61)	75.00	-104.7%
5) TOTAL, REVENUES			138,174.90	118,575.00	-14.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		93,667.00	116,000.00	23.8%
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		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			93,667.00	116,000.00	23.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			44,507.90	2,575.00	-94.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,000.00	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			15,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			59,507.90	2,575.00	-95.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9.49	59,517.39	627059.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9.49	59,517.39	627059.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9.49	59,517.39	627059.0%
2) Ending Balance, June 30 (E + F1e)			59,517.39	62,092.39	4.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	61,213.16	63,788.16	4.2%
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%
Fair Market Value Adjustment (\$1,695.77)	0000	9780	0.00		
Fair Market Value Adjustment (\$1,695.77)	0000	9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1,695.77)	(1,695.77)	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	61,213.16	63,788.16
Total, Restricted Balance		61,213.16	63,788.16

# Fund 14

## Deferred Maintenance Fund

**This fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes.**



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	100,000.00	New
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	(31,887.64)	4,000.00	-112.5%
5) TOTAL, REVENUES			(31,887.64)	104,000.00	-426.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	48,000.00	New
6) Capital Outlay		6000-6999	0.00	140,000.00	New
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	188,000.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(31,887.64)	(84,000.00)	163.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(31,887.64)	(84,000.00)	163.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,043,900.21	1,012,012.57	-3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,043,900.21	1,012,012.57	-3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,043,900.21	1,012,012.57	-3.1%
2) Ending Balance, June 30 (E + F1e)			1,012,012.57	928,012.57	-8.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,045,682.81	961,682.81	-8.0%
Fund 14 - Deferred Maintenance	0000	9760	1,045,682.81		
Fund 14 - Deferred Maintenance	0000	9760		961,682.81	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
Fair Market Value Adjustment (\$33,670.24)	0000	9780	0.00		
Fair Market Value Adjustment (\$33,670.24)	0000	9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(33,670.24)	(33,670.24)	0.0%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,045,682.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	(33,670.24)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
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) TOTAL, ASSETS			1,012,012.57		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,012,012.57		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	100,000.00	New
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	100,000.00	New
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,767.02	4,000.00	-16.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(36,654.66)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(31,887.64)	4,000.00	-112.5%
TOTAL, REVENUES			(31,887.64)	104,000.00	-426.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	48,000.00	New
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	48,000.00	New
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	140,000.00	New
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%
TOTAL, CAPITAL OUTLAY			0.00	140,000.00	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	188,000.00	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	100,000.00	New
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	(31,887.64)	4,000.00	-112.5%
5) TOTAL, REVENUES			(31,887.64)	104,000.00	-426.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	188,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	188,000.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(31,887.64)	(84,000.00)	163.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(31,887.64)	(84,000.00)	163.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,043,900.21	1,012,012.57	-3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,043,900.21	1,012,012.57	-3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,043,900.21	1,012,012.57	-3.1%
2) Ending Balance, June 30 (E + F1e)			1,012,012.57	928,012.57	-8.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,045,682.81	961,682.81	-8.0%
Fund 14 - Deferred Maintenance	0000	9760	1,045,682.81		
Fund 14 - Deferred Maintenance	0000	9760		961,682.81	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
Fair Market Value Adjustment (\$33,670.24)	0000	9780	0.00		
Fair Market Value Adjustment (\$33,670.24)	0000	9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(33,670.24)	(33,670.24)	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00



# Fund 17

## Special Reserve Fund

**This fund is used primarily to provide for the accumulation of general fund moneys for general operating purposes other than for capital outlay.**



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(80,882.42)	10,000.00	-112.4%
5) TOTAL, REVENUES			(80,882.42)	10,000.00	-112.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(80,882.42)	10,000.00	-112.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(80,882.42)	10,000.00	-112.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,647,664.26	2,566,781.84	-3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,647,664.26	2,566,781.84	-3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,647,664.26	2,566,781.84	-3.1%
2) Ending Balance, June 30 (E + F1e)			2,566,781.84	2,576,781.84	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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%
Fair Market Value Adjustment (\$85,398.30)	0000	9780	0.00		
Fair Market Value Adjustment (\$85,398.30)	0000	9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	2,566,781.84	2,576,781.84	0.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,652,180.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	(85,398.30)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
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) TOTAL, ASSETS			2,566,781.84		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,566,781.84		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	12,085.33	10,000.00	-17.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(92,967.75)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(80,882.42)	10,000.00	-112.4%
TOTAL, REVENUES			(80,882.42)	10,000.00	-112.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)</b>			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(80,882.42)	10,000.00	-112.4%
5) TOTAL, REVENUES			(80,882.42)	10,000.00	-112.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(80,882.42)	10,000.00	-112.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(80,882.42)	10,000.00	-112.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,647,664.26	2,566,781.84	-3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,647,664.26	2,566,781.84	-3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,647,664.26	2,566,781.84	-3.1%
2) Ending Balance, June 30 (E + F1e)			2,566,781.84	2,576,781.84	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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%
Fair Market Value Adjustment (\$85,398.30)	0000	9780	0.00		
Fair Market Value Adjustment (\$85,398.30)	0000	9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	2,566,781.84	2,576,781.84	0.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

# Fund 35

## County School Facilities Fund

**This fund is used primarily to account for new school facility construction, modernization projects, and facility hardship grants.**



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(31,610.39)	3,700.00	-111.7%
5) TOTAL, REVENUES			(31,610.39)	3,700.00	-111.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(31,610.39)	3,700.00	-111.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(31,610.39)	3,700.00	-111.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	(31,610.39)	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	(31,610.39)	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	(31,610.39)	New
2) Ending Balance, June 30 (E + F1e)			(31,610.39)	(27,910.39)	-11.7%
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	4,568.61	8,268.61	81.0%
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%
Fair Market Value Adjustment (\$36,179.00)	0000	9780	0.00		
Fair Market Value Adjustment (\$36,179.00)	0000	9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(36,179.00)	(36,179.00)	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,123,596.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	(36,179.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
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			1,087,417.04		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,119,027.43		
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			1,119,027.43		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			(31,610.39)		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,568.61	3,700.00	-19.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(36,179.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(31,610.39)	3,700.00	-111.7%
TOTAL, REVENUES			(31,610.39)	3,700.00	-111.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(31,610.39)	3,700.00	-111.7%
5) TOTAL, REVENUES			(31,610.39)	3,700.00	-111.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(31,610.39)	3,700.00	-111.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(31,610.39)	3,700.00	-111.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	(31,610.39)	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	(31,610.39)	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	(31,610.39)	New
2) Ending Balance, June 30 (E + F1e)			(31,610.39)	(27,910.39)	-11.7%
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	4,568.61	8,268.61	81.0%
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%
Fair Market Value Adjustment (\$36,179.00)	0000	9780	0.00		
Fair Market Value Adjustment (\$36,179.00)	0000	9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(36,179.00)	(36,179.00)	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
7710	State School Facilities Projects	4,568.61	8,268.61
Total, Restricted Balance		4,568.61	8,268.61

# Fund 71

## Retiree Benefit Fund

**This fund exists to account separately for amounts held in trust from salary reduction agreements, other irrevocable contributions for employees' retirement benefits, or both.**



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(773,451.49)	1,460,000.00	-288.8%
5) TOTAL, REVENUES			(773,451.49)	1,460,000.00	-288.8%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	850,113.76	611,500.00	-28.1%
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			850,113.76	611,500.00	-28.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,623,565.25)	848,500.00	-152.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,623,565.25)	848,500.00	-152.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,543,310.67	10,919,745.42	-12.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,543,310.67	10,919,745.42	-12.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,543,310.67	10,919,745.42	-12.9%
2) Ending Net Position, June 30 (E + F1e)			10,919,745.42	11,768,245.42	7.8%
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	10,919,745.42	11,768,245.42	7.8%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	10,919,745.42		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
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) Fixed Assets		9400			
10) TOTAL, ASSETS			10,919,745.42		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			10,919,745.42		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,775,181.28)	500,000.00	-128.2%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,001,729.79	960,000.00	-4.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(773,451.49)	1,460,000.00	-288.8%
TOTAL, REVENUES			(773,451.49)	1,460,000.00	-288.8%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	850,113.76	611,500.00	-28.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			850,113.76	611,500.00	-28.1%
TOTAL, EXPENSES			850,113.76	611,500.00	-28.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c + e)</b>			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(773,451.49)	1,460,000.00	-288.8%
5) TOTAL, REVENUES			(773,451.49)	1,460,000.00	-288.8%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		850,113.76	611,500.00	-28.1%
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			850,113.76	611,500.00	-28.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,623,565.25)	848,500.00	-152.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,623,565.25)	848,500.00	-152.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,543,310.67	10,919,745.42	-12.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,543,310.67	10,919,745.42	-12.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,543,310.67	10,919,745.42	-12.9%
2) Ending Net Position, June 30 (E + F1e)			10,919,745.42	11,768,245.42	7.8%
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	10,919,745.42	11,768,245.42	7.8%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
Total, Restricted Net Position		0.00	0.00

# Other Forms

**Form A - Average Daily Attendance**

**Form ESMOE - Every Student Succeeds  
Act Maintenance of Effort**

**Form ICR - Indirect Cost Rate Worksheet**





Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	51.00	62.64	62.64	51.00	51.00	51.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	829.00	807.61	807.61	829.00	829.00	829.00
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	880.00	870.25	870.25	880.00	880.00	880.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	80.87	80.96	80.96	80.87	80.87	80.87
c. Special Education-NPS/LCI						
d. Special Education Extended Year	5.71	5.71	5.71	5.71	5.71	5.71
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	86.58	86.67	86.67	86.58	86.58	86.58
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	966.58	956.92	956.92	966.58	966.58	966.58
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>	35,327.28	35,327.28	35,327.28	35,324.30	35,324.30	35,324.30
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	130.00	121.05	121.05	130.00	130.00	130.00
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	130.00	121.05	121.05	130.00	130.00	130.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	130.00	121.05	121.05	130.00	130.00	130.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	4,026,777.83		4,026,777.83			4,026,777.83
Work in Progress	33,765.31		33,765.31		33,765.31	0.00
Total capital assets not being depreciated	4,060,543.14	0.00	4,060,543.14	0.00	33,765.31	4,026,777.83
Capital assets being depreciated:						
Land Improvements	86,147.00		86,147.00		23,724.50	62,422.50
Buildings	29,555,103.85		29,555,103.85	104,377.61		29,659,481.46
Equipment	2,561,740.35		2,561,740.35	738,400.12		3,300,140.47
Total capital assets being depreciated	32,202,991.20	0.00	32,202,991.20	842,777.73	23,724.50	33,022,044.43
Accumulated Depreciation for:						
Land Improvements	(85,200.84)		(85,200.84)	31,787.61		(53,413.23)
Buildings	(10,170,231.34)		(10,170,231.34)		1,198,941.64	(11,369,172.98)
Equipment	(2,309,801.86)		(2,309,801.86)		101,616.10	(2,411,417.96)
Total accumulated depreciation	(12,565,234.04)	0.00	(12,565,234.04)	31,787.61	1,300,557.74	(13,834,004.17)
Total capital assets being depreciated, net excluding lease assets	19,637,757.16	0.00	19,637,757.16	874,565.34	1,324,282.24	19,188,040.26
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	23,698,300.30	0.00	23,698,300.30	874,565.34	1,358,047.55	23,214,818.09
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	7,790,192.00		7,790,192.00		380,413.00	7,409,779.00	624,756.00
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	603,146.93		603,146.93		89,290.01	513,856.92	0.00
Governmental activities long-term liabilities	8,393,338.93	0.00	8,393,338.93	0.00	469,703.01	7,923,635.92	624,756.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	53,691,696.42
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,245,938.46
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	2,254,563.12
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	829,628.70
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	624,755.86
4. Other Transfers Out	All	9200	7200-7299	3,472,652.57
5. Interfund Transfers Out	All	9300	7600-7629	15,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	4,098.44
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	107,719.00
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)				7,308,417.69
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 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)				44,137,340.27

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		991.30
B. Expenditures per ADA (Line I.E divided by Line II.A)		44,524.71
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.)	41,932,770.06	37,415.92
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)	41,932,770.06	37,415.92
B. Required effort (Line A.2 times 90%)	37,739,493.05	33,674.33
C. Current year expenditures (Line I.E and Line II.B)	44,137,340.27	44,524.71
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
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.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b>	<b>2020-21 Actual</b>			<b>2021-22 Actual</b>		
(2020-21 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE. LCFF data are from the 2020 annual LCFF Target Entitlement Exhibit.)						
<b>PRIOR YEAR APPROPRIATIONS LIMIT</b>						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion.	14,825,034.58		14,825,034.58			12,886,667.74
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	4,857,194.70		4,857,194.70			4,222,118.61
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	19,682,229.28		19,682,229.28			17,108,786.35
<b>PRIOR YEAR GANN ADA</b>						
4. Program ADA (Preload/Line B3, PY column)	1,005.29		1,005.29			870.25
5. Other ADA (Preload/Line B4, PY column)	32,880.49		32,880.49			29,272.68
<b>PRIOR YEAR LCFF</b>						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2020-21 Annual County LCFF Calculation)	14,830,389.00		14,830,389.00			14,830,389.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2020-21 Annual County LCFF Calculation)	4,858,949.00		4,858,949.00			4,858,949.00
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA</b>	<b>Adjustments to 2020-21</b>			<b>Adjustments to 2021-22</b>		
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ((Lines A1 divided by A3) times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
<b>ADJUSTMENTS TO PRIOR YEAR ADA</b> (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						
<b>B. CURRENT YEAR GANN ADA</b>	<b>2021-22 Annual Report</b>			<b>2022-23 Annual Estimate</b>		
<b>CURRENT YEAR PROGRAM ADA</b> (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the COE)						
1. Total County Program ADA (Form A, Line B1d)	870.25		870.25	880.00		880.00
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	870.25	0.00	870.25	880.00	0.00	880.00
	<b>2021-22 P2 Report</b>			<b>2022-23 P2 Estimate</b>		
<b>CURRENT YEAR DISTRICT ADA</b>						
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)			29,272.68			30,187.94
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2021-22 Actual</b>			<b>2022-23 Budget</b>		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	62,962.49		62,962.49	61,959.00		61,959.00
2. Timber Yield Tax (Object 8022)	11,950.67		11,950.67	4,959.00		4,959.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	3,017.00		3,017.00
4. Secured Roll Taxes (Object 8041)	12,146,265.31		12,146,265.31	11,495,509.12		11,495,509.12
5. Unsecured Roll Taxes (Object 8042)	246,049.20		246,049.20	225,028.69		225,028.69
6. Prior Years' Taxes (Object 8043)	32,674.48		32,674.48	18,295.00		18,295.00
7. Supplemental Taxes (Object 8044)	340,114.75		340,114.75	67,299.00		67,299.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	379,732.56		379,732.56	337,880.19		337,880.19
9. Penalties and Int. from Delinquent Taxes (Object 8048)	1,949.26		1,949.26	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	2,563.84		2,563.84	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	1,958,877.37		1,958,877.37	1,611,401.00		1,611,401.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00



	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	15,183,139.93	0.00	15,183,139.93	13,825,348.00	0.00	13,825,348.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	15,183,139.93	0.00	15,183,139.93	13,825,348.00	0.00	13,825,348.00
<b>EXCLUDED APPROPRIATIONS</b>						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			364,404.26			405,093.99
20b. Qualified Capital Outlay Projects						
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			364,404.26			405,093.99
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
25. LCFF - CY (objects 8011 and 8012)	16,643,002.64		16,643,002.64	17,380,364.00		17,380,364.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	254.36		254.36	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	16,643,257.00	0.00	16,643,257.00	17,380,364.00	0.00	17,380,364.00
<b>DATA FOR INTEREST CALCULATION</b>						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	55,864,147.76		55,864,147.76	59,145,915.70		59,145,915.70
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	(1,032,782.43)		(1,032,782.43)	151,500.00		151,500.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			14,825,034.58			12,886,667.74
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			0.8657			1.0112
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			13,569,422.49			14,014,838.80
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			4,857,194.70			4,222,118.61
6. Inflation Adjustment			1.0573			1.0755
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			0.8903			1.0313
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			4,572,146.29			4,683,018.38
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			18,141,568.78			18,697,857.18
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
10. Local Revenues Excluding Interest (Line C19)			15,183,139.93			13,825,348.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			3,322,833.11			5,277,603.17
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			(1,032,782.43)			49,057.14
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			14,150,357.50			13,874,405.14
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			3,322,833.11			5,228,546.03
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			14,150,357.50			
b. State Subventions (Line D13)			3,322,833.11			
c. Less: Excluded Appropriations (Line C24)			364,404.26			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			17,108,786.35			

Printed: 10/7/2022 1:34 PM

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

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 3,444,995.58
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
  - 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.

N/A

#### 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) 36,431,812.08

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 9.46%

### Part II - Adjustments for Employment Separation Costs

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

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

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

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

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

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

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 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)	2,696,310.87
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	888,063.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	62,050.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	16,127.74
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)	226,447.80
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)	35,228.92
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)	3,924,228.33
9. Carry-Forward Adjustment (Part IV, Line F)	(105,302.23)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,818,926.10

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	18,212,752.07
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	12,554,829.74
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	5,084,578.43
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	18,631.11
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,301,116.46
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)	913,793.99
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)	1,920,268.10
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)	787,550.03
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)	2,167,292.13
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)	920,736.84
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)	167,304.67
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,126,758.10
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)	46,175,611.67

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	8.50%
---	-------

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2023-24 see <a href="http://www.cde.ca.gov/fg/ac/ic/">www.cde.ca.gov/fg/ac/ic/</a> ) (Line A10 divided by Line B19)	8.27%
---	-------

#### Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>3,924,228.33</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(44,575.27)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.63%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.63%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.63%) times Part III, Line B19); zero if positive	<u>(105,302.23)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(105,302.23)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>8.27%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-52,651.12) is applied to the current year calculation and the remainder (\$-52,651.11) is deferred to one or more future years:	<u>8.38%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-35,100.74) is applied to the current year calculation and the remainder (\$-70,201.49) is deferred to one or more future years:	<u>8.42%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(105,302.23)</u>

Approved indirect cost rate: 8.63%  
 Highest rate used in any program: 8.63%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except 4700 &amp; 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	254,474.92	21,961.19	8.63%
01	3025	101,363.34	8,747.66	8.63%
01	3183	66,037.01	5,698.99	8.63%
01	3210	11.97	1.03	8.60%
01	3212	99,462.73	8,583.63	8.63%
01	3213	3,800.00	327.94	8.63%
01	3310	394,301.62	27,246.82	6.91%
01	3345	814.98	70.33	8.63%
01	3385	96,322.38	5,981.62	6.21%
01	4035	20,340.01	1,755.34	8.63%
01	5630	192,530.85	16,615.41	8.63%
01	5632	82,445.34	7,115.03	8.63%
01	5810	258,448.28	12,264.43	4.75%
01	6057	12,833.81	1,107.56	8.63%
01	6266	31,600.21	2,727.10	8.63%
01	6388	439,207.75	18,067.23	4.11%
01	6500	9,528,870.29	607,089.47	6.37%
01	6510	826,058.56	50,801.44	6.15%
01	6515	11,274.48	972.99	8.63%
01	6520	70,498.07	6,076.93	8.62%
01	6546	58,424.54	4,938.99	8.45%
01	6680	58,991.07	5,090.93	8.63%
01	6685	59,236.86	5,112.14	8.63%
01	6690	1,168.00	100.80	8.63%
01	6695	173,827.96	15,001.35	8.63%
01	7135	8,010.33	691.29	8.63%
01	7366	183,099.20	15,706.53	8.58%
01	7368	54,640.54	4,715.48	8.63%
01	7422	182,893.62	15,786.71	8.63%
01	7428	86,309.61	7,448.51	8.63%
01	7430	170,512.92	14,715.26	8.63%
01	7810	33,872.28	1,713.42	5.06%
01	8150	668,286.62	57,673.13	8.63%
01	9010	7,289,911.33	393,197.89	5.39%
09	3182	173,703.23	14,990.60	8.63%
09	9010	273,048.20	13,118.86	4.80%
11	6391	62,555.25	3,127.76	5.00%
12	5035	276,960.81	23,901.71	8.63%
12	5055	48,897.17	4,219.83	8.63%
12	5160	84,025.06	7,251.36	8.63%
12	6045	6,370.18	454.82	7.14%
12	6100	2,304.15	198.85	8.63%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except 4700 &amp; 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
12	6110	227,054.69	18,930.31	8.34%
12	6123	6,118.46	528.02	8.63%
12	6127	212,510.61	18,339.67	8.63%
12	6128	95,592.99	8,154.75	8.53%
12	9010	166,897.78	14,305.50	8.57%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	506,192.19	19,774.28	88,716.77	614,683.24
2. State Lottery Revenue	8560	199,216.14		92,255.96	291,472.10
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		705,408.33	19,774.28	180,972.73	906,155.34
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	7,590.71			7,590.71
2. Classified Salaries	2000-2999	51,400.28			51,400.28
3. Employee Benefits	3000-3999	33,045.57			33,045.57
4. Books and Supplies	4000-4999	9,963.16		68,157.34	78,120.50
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	775.47			775.47
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			26,840.00	26,840.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		102,775.19	0.00	94,997.34	197,772.53
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	602,633.14	19,774.28	85,975.39	708,382.81
<b>D. COMMENTS:</b>					
Educational, instructional online curriculum for Math and ELA.					

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

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



Unaudited Actuals  
2021-22  
County School Service Fund and Charter Schools Funds  
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	1,780,298.38	58,251.66	1,838,550.04	211,194.45		2,049,744.49
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3500	County Community Schools	12,006,492.24	1,791,936.06	13,798,428.30	1,585,027.03		15,383,455.33
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3600	Juvenile Courts	2,073,767.40	103,027.34	2,176,794.74	250,048.66		2,426,843.40
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	205,003.45	31,987.90	236,991.35	27,223.22		264,214.57
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
4900	Other Supplemental Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	11,555,248.64	1,215,489.43	12,770,738.07	1,466,976.14		14,237,714.21
6000	Regional Occupational Ctr/Prg (ROC/P)	1,153,067.00	105,376.97	1,258,443.97	144,557.60		1,403,001.57
Other Goals							
7110	Nonagency - Educational	4,098.44	0.00	4,098.44	470.79	4,569.23	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	1,369,125.35	0.00	1,369,125.35	157,271.59	1,526,396.94	
8500	Child Care and Development Services	1,925,368.13	0.00	1,925,368.13	221,167.26	2,146,535.39	
8600	County Services to Districts	8,987,525.40	0.00	8,987,525.40	1,032,398.07	10,019,923.47	
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					56,895.54	56,895.54
----	Other Outgo					4,112,408.43	4,112,408.43
Other Funds			0.00	0.00	159,408.68		159,408.68
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(99,414.84)		(99,414.84)
----	Total County School Service and Charter Schools Funds Expenditures	41,059,994.43	3,306,069.36	44,366,063.79	5,156,328.65	4,169,303.97	53,691,696.41

Unaudited Actuals  
2021-22  
County School Service Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	833,417.44	329.80	236,437.98	154,810.31	13,286.35	0.00	0.00			0.00	542,016.50	1,780,298.38
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3500	County Community Schools	7,273,919.48	627,935.12	691,339.35	1,809,608.06	1,035,216.89	0.00	14,532.67			166,541.91	387,398.76	12,006,492.24
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3600	Juvenile Courts	1,019,396.85	137,726.72	21,928.14	313,486.06	578,751.39	0.00	0.00			2,478.24	0.00	2,073,767.40
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	200,949.14	500.29	0.00	3,554.02	0.00	0.00	0.00			0.00	0.00	205,003.45
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4900	Other Supplemental Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	8,271,423.95	11,454.72	0.00	875,501.58	2,166,401.75	0.00	0.00			203,916.14	26,550.50	11,555,248.64
6000	ROC/P	531,204.27	241,207.54	198,848.27	180,805.01	0.00	0.00	0.00			1,001.91	0.00	1,153,067.00
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	4,098.44	0.00	0.00	0.00	0.00	4,098.44
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8100	Community Services		1,141.00	0.00	0.00	73,551.22	0.00		1,290,750.97	0.00	3,682.16	0.00	1,369,125.35
8500	Child Care and Development Services	87,902.16	815,687.02	0.00	0.00	11,413.46	0.00		1,010,365.49	0.00	0.00	0.00	1,925,368.13
8600	County Services to Districts		4,623,330.13	349,243.56	114,709.90	1,233,242.37	0.00			2,666,999.44	0.00	0.00	8,987,525.40
<b>Total Direct Charged Costs</b>		18,218,213.29	6,459,312.34	1,497,797.30	3,452,474.94	5,111,863.43	0.00	18,631.11	2,301,116.46	2,666,999.44	377,620.36	955,965.76	41,059,994.43

\* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals  
2021-22  
County School Service Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	58,251.66	0.00	0.00	58,251.66
3100	Alternative Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	611,474.02	1,180,462.04	0.00	1,791,936.06
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	73,908.89	29,118.45	0.00	103,027.34
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	31,987.90	0.00	0.00	31,987.90
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	409,781.87	805,707.56	0.00	1,215,489.43
6000	ROC/P	47,140.07	58,236.90	0.00	105,376.97
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
8600	County Services to Districts	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)		0.00		0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		1,232,544.41	2,073,524.95	0.00	3,306,069.36

Unaudited Actuals  
2021-22  
Program Cost Report  
Schedule of Central Administration Costs (CAC)

<b>A. Central Administration Costs in County School Service and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	924,921.73
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	62,050.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	3,369,570.46
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	899,201.30
5	Total Central Administration Costs in County School Service and Charter Schools Funds	5,255,743.49
<b>B. Direct Charged and Allocated Costs in County School Service and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	41,059,994.43
2	Total Allocated Costs (from Form PCR, Column 2, Total)	3,306,069.36
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	44,366,063.79
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	167,304.67
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,126,758.10
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	93,667.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,387,729.77
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		45,753,793.56
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		11.49%

Unaudited Actuals  
2021-22  
County School Service Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6910)	0.00				0.00
Enterprise (Objects 1000-5999, 6400-6910)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6600)			56,895.54		56,895.54
Other Outgo (Objects 1000-7999)				4,112,408.43	4,112,408.43
<b>Total Other Costs</b>	0.00	0.00	56,895.54	4,112,408.43	4,169,303.97

Unaudited Actuals  
2021-22  
County School Service Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	247,523.85	456,809.92	528,095.64	115.00	2,073,524.96	0.00	0.00
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	3.46	3.46	3.46	3.46			
3100 Alternative Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3500 County Community Schools	36.32	36.32	36.32	36.32	40.54		
3550 Community Day Schools							
3600 Juvenile Courts	4.39	4.39	4.39	4.39	1.00		
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education	1.90	1.90	1.90	1.90			
4760 Bilingual							
4850 Migrant Education							
4900 Other Supplemental Education							
5000-5999 Special Education (allocated to 5001)	24.34	24.34	24.34	24.34	27.67		
6000 ROC/P	2.80	2.80	2.80	2.80	2.00		
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
8600 County Services to Districts							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	73.21	73.21	73.21	73.21	71.21	0.00	0.00

# Multi-Year Projections

**LEAs are required to submit, along with their budgets, multi-year (current and two subsequent fiscal years) projections for the County School Service Fund.**



**SANTA CRUZ COUNTY OFFICE OF EDUCATION**  
**GENERAL FUND SUMMARY 2021-22**  
**2021-22 UNAUDITED ACTUALS**

	Various General Unrestricted	06XX/1400 Alternative Education	0830 CTEP	Total Unrestricted	33XX/65XX Special Education	CATS Categoricals	8150 Routine & Restricted Maintenance	9XXX Local Programs	Total Restricted	Total General Fund
<b>Revenues</b>										
LCFF Revenues	9,704,992	11,496,838	-	21,201,830	8,431,354	-	-	-	8,431,354	29,633,184
Federal Revenues	-	-	-	-	552,579	1,591,997	-	-	2,144,576	2,144,576
Federal Pass Through	3,472,653	-	-	3,472,653	-	-	-	-	-	3,472,653
Other State Revenues	299,335	-	-	299,335	2,624,578	6,802,627	-	-	9,427,205	9,726,540
Other Local Revenues	441,957	125	90,585	532,667	107,719	800	-	8,279,132	8,387,651	8,920,318
<b>Total Revenue</b>	<b>13,918,937</b>	<b>11,496,963</b>	<b>90,585</b>	<b>25,506,485</b>	<b>11,716,230</b>	<b>8,395,424</b>	<b>-</b>	<b>8,279,132</b>	<b>28,390,786</b>	<b>53,897,271</b>
<b>Expenditures</b>										
Certificated Salaries	1,853,067	4,530,070	68,868	6,452,005	3,281,458	874,600	-	1,355,793	5,511,851	11,963,856
Classified Salaries	4,758,398	1,817,303	105,254	6,680,954	2,762,561	1,016,896	328,140	2,054,458	6,162,056	12,843,010
Employee Benefits	3,592,615	3,273,329	75,769	6,941,713	3,888,542	2,089,971	222,245	1,497,887	7,698,645	14,640,358
Books and Supplies	311,779	175,305	23,637	510,721	64,114	287,519	21,279	268,345	641,257	1,151,978
Services, Other Operating Expenditures	1,735,502	938,817	14,633	2,688,953	1,017,731	759,548	96,623	2,129,325	4,003,227	6,692,180
Capital Outlay	112,029	5,461	-	117,491	11,185	700,953	-	-	712,138	829,629
Other Outgo	-	-	-	-	-	-	-	624,756	624,756	624,756
Pass Through	3,472,653	-	-	3,472,653	-	-	-	-	-	3,472,653
Indirect Costs	(2,425,198)	927,701	24,868	(1,472,629)	703,179	191,055	57,673	393,198	1,345,105	(127,524)
<b>Total Expenditures</b>	<b>13,410,845</b>	<b>11,667,986</b>	<b>313,029</b>	<b>25,391,860</b>	<b>11,728,770</b>	<b>5,920,543</b>	<b>725,960</b>	<b>8,323,762</b>	<b>26,699,034</b>	<b>52,090,894</b>
<b>Interfund Transfers</b>										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	(15,000)	-	(15,000)	-	-	-	-	-	(15,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,448,575)	(8,317)	222,444	(1,234,448)	41,185	506	900,000	292,757	1,234,448	0
<b>Total Transfers</b>	<b>(1,448,575)</b>	<b>(23,317)</b>	<b>222,444</b>	<b>(1,249,448)</b>	<b>41,185</b>	<b>506</b>	<b>900,000</b>	<b>292,757</b>	<b>1,234,448</b>	<b>(15,000)</b>
<b>Beginning Balance</b>	<b>25,792,758</b>	<b>3,312,227</b>	<b>-</b>	<b>29,104,985</b>	<b>-</b>	<b>864,683</b>	<b>239,004</b>	<b>1,600,945</b>	<b>2,704,632</b>	<b>31,809,617</b>
<b>Audit Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Adjusted Beginning Balance</b>	<b>25,792,758</b>	<b>3,312,227</b>	<b>-</b>	<b>29,104,985</b>	<b>-</b>	<b>864,683</b>	<b>239,004</b>	<b>1,600,945</b>	<b>2,704,632</b>	<b>31,809,617</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(940,483)</b>	<b>(194,340)</b>	<b>-</b>	<b>(1,134,823)</b>	<b>28,646</b>	<b>2,475,387</b>	<b>174,040</b>	<b>248,127</b>	<b>2,926,200</b>	<b>1,791,377</b>
<b>Ending Fund Balance</b>	<b>24,852,275</b>	<b>3,117,887</b>	<b>-</b>	<b>27,970,162</b>	<b>28,646</b>	<b>3,340,070</b>	<b>413,044</b>	<b>1,849,072</b>	<b>5,630,832</b>	<b>33,600,994</b>
<b>Components of Ending Fund Balance:</b>										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	28,646	3,340,070	413,044	1,849,072	5,630,832	5,630,832
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	22,246,947	3,117,887	-	25,364,834	-	-	-	-	-	25,364,834
Assigned (COPS)	1,405,328	-	-	1,405,328	-	-	-	-	-	1,405,328
Committed (COPS)	1,200,000	-	-	1,200,000	-	-	-	-	-	1,200,000
Reserve for Economic Certainty	-	-	-	-	-	-	-	-	-	-



**SANTA CRUZ COUNTY OFFICE OF EDUCATION**  
**ALL FUNDS SUMMARY 2021-22**  
**2021-22 UNAUDITED ACTUALS**

	Fund 01	Fund 09	Fund 10	Fund 11	Fund 12	Fund 13	Fund 14	Fund 17	Fund 35	Fund 71	
	General Fund	Charter	SELPA Pass-Through	Adult Education Block Grant	Child Development	Cafeteria	Deferred Maintenance	Special Reserve	County Schools Facility	Retiree Benefit Trust	Total of All Funds
<b>Revenues</b>											
LCFF Revenues	29,633,184	1,302,277	-	-	-	-	-	-	-	-	30,935,461
Federal Revenues	2,144,576	202,866	-	247,295	445,256	122,252	-	-	-	-	3,162,246
Federal Pass Through	3,472,653	-	159,718	-	-	-	-	-	-	-	3,632,371
Other State Revenues	9,726,540	195,680	7,721,987	72,669	701,931	17,516	-	-	-	-	18,436,323
Other Local Revenues	8,920,318	266,054	(267,117)	(3,699)	223,942	(1,594)	(31,888)	(80,882)	(31,610)	(773,451)	8,220,071
<b>Total Revenue</b>	<b>53,897,271</b>	<b>1,966,877</b>	<b>7,614,588</b>	<b>316,265</b>	<b>1,371,128</b>	<b>138,175</b>	<b>(31,888)</b>	<b>(80,882)</b>	<b>(31,610)</b>	<b>(773,451)</b>	<b>64,386,472</b>
<b>Expenditures</b>											
Certificated Salaries	11,963,856	699,694	-	34,134	1,377	-	-	-	-	-	12,699,061
Classified Salaries	12,843,010	214,759	-	67,166	382,481	-	-	-	-	-	13,507,416
Employee Benefits	14,640,358	485,091	-	64,293	223,252	-	-	-	-	-	15,412,994
Books and Supplies	1,151,978	31,690	-	1,711	193,463	93,667	-	-	-	-	1,472,509
Services, Other Operating Expenditures	6,692,180	126,459	-	146,026	431,559	-	-	-	-	850,114	8,246,337
Capital Outlay	829,629	-	-	-	-	-	-	-	-	-	829,629
Other Outgo	624,756	-	4,811,698	-	-	-	-	-	-	-	5,436,454
Pass Through	3,472,653	-	3,085,484	-	-	-	-	-	-	-	6,558,137
Indirect Costs	(127,524)	28,109	-	3,128	96,287	-	-	-	-	-	(0)
<b>Total Expenditures</b>	<b>52,090,894</b>	<b>1,585,802</b>	<b>7,897,182</b>	<b>316,458</b>	<b>1,328,418</b>	<b>93,667</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>850,114</b>	<b>64,162,536</b>
<b>Interfund Transfers</b>											
Transfers In	-	-	-	-	-	15,000	-	-	-	-	15,000
Transfers Out	(15,000)	-	-	-	-	-	-	-	-	-	(15,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Contributions	0	-	-	-	-	-	-	-	-	-	0
<b>Total Transfers</b>	<b>(15,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>
<b>Beginning Balance</b>	<b>31,809,617</b>	<b>422,396</b>	<b>589,829</b>	<b>20,052</b>	<b>57,498</b>	<b>10</b>	<b>1,043,900</b>	<b>2,647,664</b>	<b>-</b>	<b>12,543,310</b>	<b>49,134,275</b>
<b>Audit Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Adjusted Beginning Balance</b>	<b>31,809,617</b>	<b>422,396</b>	<b>589,829</b>	<b>20,052</b>	<b>57,498</b>	<b>10</b>	<b>1,043,900</b>	<b>2,647,664</b>	<b>-</b>	<b>12,543,310</b>	<b>49,134,275</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>1,791,377</b>	<b>381,075</b>	<b>(282,595)</b>	<b>(193)</b>	<b>42,710</b>	<b>59,508</b>	<b>(31,888)</b>	<b>(80,882)</b>	<b>(31,610)</b>	<b>(1,623,565)</b>	<b>223,936</b>
<b>Ending Fund Balance</b>	<b>33,600,994</b>	<b>803,471</b>	<b>307,234</b>	<b>19,859</b>	<b>100,208</b>	<b>59,518</b>	<b>1,012,013</b>	<b>2,566,782</b>	<b>(31,610)</b>	<b>10,919,745</b>	<b>49,358,212</b>
<b>Components of Ending Fund Balance:</b>											
Nonspendable	-	-	-	-	-	-	-	-	-	-	-
Restricted	5,630,832	89,816	307,234	19,859	97,322	59,518	-	-	(31,610)	10,919,745	17,092,715
Committed	-	-	-	-	-	-	1,012,013	-	-	-	1,012,013
Assigned	25,364,834	666,081	-	-	2,886	-	-	-	-	-	26,033,801
Assigned (COPS)	1,405,328	-	-	-	-	-	-	-	-	-	1,405,328
Committed (COPS)	1,200,000	-	-	-	-	-	-	-	-	-	1,200,000
Reserve for Economic Certainty	-	47,574	-	-	-	-	-	2,566,782	-	-	2,614,356

**SANTA CRUZ COUNTY OFFICE OF EDUCATION**  
**GENERAL FUND SUMMARY 2022-23**  
**2022-23 BUDGET at 2021-22 UNAUDITED ACTUALS**

	Various	06XX	0830		33XX/65XX	CATS	8150	9XXX		
	General	Alternative		Total	Special	Categoricals	Routine &	Local	Total Restricted	Total General Fund
	Unrestricted	Education	CTEP	Unrestricted	Education		Maintenance	Programs		
<b>Revenues</b>										
LCFF Revenues	8,777,489	12,409,391	-	21,186,880	7,741,895	-	-	-	7,741,895	28,928,775
Federal Revenues	-	-	-	-	609,185	2,503,010	-	-	3,112,195	3,112,195
Federal Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Other State Revenues	287,790	-	-	287,790	5,730,019	3,981,477	-	-	9,711,496	9,999,286
Other Local Revenues	1,235,404	-	-	1,235,404	125,000	-	-	9,046,302	9,171,302	10,406,707
<b>Total Revenue</b>	<b>14,800,683</b>	<b>12,409,391</b>	<b>-</b>	<b>27,210,074</b>	<b>14,206,099</b>	<b>6,484,487</b>	<b>-</b>	<b>9,046,302</b>	<b>29,736,889</b>	<b>56,946,963</b>
<b>Expenditures</b>										
Certificated Salaries	2,032,801	4,802,469	-	6,835,270	3,679,331	1,144,560	-	1,494,213	6,318,104	13,153,374
Classified Salaries	5,072,575	1,899,814	61,446	7,033,835	3,654,491	1,920,662	351,186	2,274,970	8,201,308	15,235,143
Employee Benefits	4,012,088	3,697,607	46,607	7,756,303	4,653,312	2,574,195	242,513	1,783,782	9,253,802	17,010,105
Books and Supplies	443,525	328,863	-	772,388	179,123	616,707	30,785	338,275	1,164,891	1,937,279
Services, Other Operating Expenditures	2,663,767	1,462,724	-	4,126,491	1,235,426	1,259,477	235,707	2,726,327	5,456,937	9,583,429
Capital Outlay	100,000	-	-	100,000	-	385,120	-	-	385,120	485,120
Other Outgo	-	-	-	-	-	-	-	624,756	624,756	624,756
Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Indirect Costs	(3,246,906)	1,104,603	9,800	(2,132,502)	916,293	484,602	78,019	512,704	1,991,618	(140,884)
<b>Total Expenditures</b>	<b>15,577,850</b>	<b>13,296,081</b>	<b>117,854</b>	<b>28,991,785</b>	<b>14,317,976</b>	<b>8,385,323</b>	<b>938,210</b>	<b>9,755,027</b>	<b>33,396,537</b>	<b>62,388,322</b>
<b>Interfund Transfers</b>										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,267,741)	(95,854)	117,854	(1,245,741)	111,877	-	875,000	258,864	1,245,741	-
<b>Total Transfers</b>	<b>(1,267,741)</b>	<b>(95,854)</b>	<b>117,854</b>	<b>(1,245,741)</b>	<b>111,877</b>	<b>-</b>	<b>875,000</b>	<b>258,864</b>	<b>1,245,741</b>	<b>-</b>
<b>Beginning Balance</b>	<b>24,852,275</b>	<b>3,117,887</b>	<b>-</b>	<b>27,970,162</b>	<b>28,646</b>	<b>3,340,070</b>	<b>413,044</b>	<b>1,849,072</b>	<b>5,630,832</b>	<b>33,600,994</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(2,044,907)</b>	<b>(982,544)</b>	<b>-</b>	<b>(3,027,451)</b>	<b>-</b>	<b>(1,900,837)</b>	<b>(63,210)</b>	<b>(449,861)</b>	<b>(2,413,908)</b>	<b>(5,441,359)</b>
<b>Ending Fund Balance</b>	<b>22,807,368</b>	<b>2,135,343</b>	<b>-</b>	<b>24,942,711</b>	<b>28,646</b>	<b>1,439,233</b>	<b>349,834</b>	<b>1,399,211</b>	<b>3,216,924</b>	<b>28,159,635</b>
<b>Components of Ending Fund Balance:</b>										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	28,646	1,439,233	349,834	1,399,211	3,216,924	3,216,924
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	20,202,040	2,135,343	-	22,337,383	-	-	-	-	-	22,337,383
Assigned (COPS)	1,405,328	-	-	1,405,328	-	-	-	-	-	1,405,328
Committed (COPS)	1,200,000	-	-	1,200,000	-	-	-	-	-	1,200,000
Reserve for Economic Certainty	-	-	-	-	-	-	-	-	-	-

**SANTA CRUZ COUNTY OFFICE OF EDUCATION**  
**ALL FUNDS SUMMARY 2022-23**  
**2022-23 BUDGET at 2021-22 UNAUDITED ACTUALS**

	Fund 01	Fund 09	Fund 10	Fund 11	Fund 12	Fund 13	Fund 14	Fund 17	Fund 35	Fund 71	
	General Fund	Charter	SELPA Pass-Through	Adult Education Block Grant	Child Development	Cafeteria	Deferred Maintenance	Special Reserve	County Schools Facility	Retiree Benefit Trust	Total of All Funds
<b>Revenues</b>											
LCFF Revenues	28,928,775	1,476,937	-	-	-	-	100,000	-	-	-	30,505,712
Federal Revenues	3,112,195	204,575	-	-	523,632	111,000	-	-	-	-	3,951,402
Federal Pass Through	4,500,000	-	4,685,698	-	-	-	-	-	-	-	9,185,698
Other State Revenues	9,999,286	215,921	5,479,589	72,534	746,963	7,500	-	-	-	-	16,521,793
Other Local Revenues	10,406,707	301,520	14,500	300	196,333	75	4,000	10,000	3,700	1,460,000	12,397,134
<b>Total Revenue</b>	<b>56,946,963</b>	<b>2,198,953</b>	<b>10,179,787</b>	<b>72,834</b>	<b>1,466,928</b>	<b>118,575</b>	<b>104,000</b>	<b>10,000</b>	<b>3,700</b>	<b>1,460,000</b>	<b>72,561,739</b>
<b>Expenditures</b>											
Certificated Salaries	13,153,374	698,210	-	43,668	-	-	-	-	-	-	13,895,252
Classified Salaries	15,235,143	288,614	-	7,584	437,509	-	-	-	-	-	15,968,850
Employee Benefits	17,010,105	580,223	-	31,930	278,477	-	-	-	-	-	17,900,734
Books and Supplies	1,937,279	212,446	-	3,009	86,806	116,000	-	-	-	-	2,355,540
Services, Other Operating Expenditures	9,583,429	204,413	-	-	585,961	-	48,000	-	-	611,500	11,033,302
Capital Outlay	485,120	-	-	-	-	-	140,000	-	-	-	625,120
Other Outgo	624,756	-	4,246,888	-	-	-	-	-	-	-	4,871,644
Pass Through	4,500,000	-	5,642,617	-	-	-	-	-	-	-	10,142,617
Indirect Costs	(140,884)	18,542	-	4,166	118,174	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>62,388,322</b>	<b>2,002,448</b>	<b>9,889,505</b>	<b>90,356</b>	<b>1,506,928</b>	<b>116,000</b>	<b>188,000</b>	<b>-</b>	<b>-</b>	<b>611,500</b>	<b>76,793,060</b>
<b>Interfund Transfers</b>											
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-
<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Balance</b>	<b>33,600,994</b>	<b>803,471</b>	<b>307,234</b>	<b>19,859</b>	<b>100,208</b>	<b>59,518</b>	<b>1,012,013</b>	<b>2,566,782</b>	<b>(31,610)</b>	<b>10,919,745</b>	<b>49,358,212</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(5,441,359)</b>	<b>196,505</b>	<b>290,282</b>	<b>(17,522)</b>	<b>(40,000)</b>	<b>2,575</b>	<b>(84,000)</b>	<b>10,000</b>	<b>3,700</b>	<b>848,500</b>	<b>(4,231,319)</b>
<b>Ending Fund Balance</b>	<b>28,159,635</b>	<b>999,976</b>	<b>597,516</b>	<b>2,336</b>	<b>60,208</b>	<b>62,093</b>	<b>928,013</b>	<b>2,576,782</b>	<b>(27,910)</b>	<b>11,768,245</b>	<b>45,126,893</b>
<b>Components of Ending Fund Balance:</b>											
Nonspendable	-	-	-	-	-	-	-	-	-	-	-
Restricted	3,216,924	50,764	597,516	2,336	56,285	62,093	-	-	(27,910)	11,768,245	15,726,253
Committed	-	-	-	-	-	-	928,013	-	-	-	928,013
Assigned	22,337,383	889,139	-	-	3,923	-	-	2,576,782	-	-	25,807,227
Assigned (COPS)	1,405,328	-	-	-	-	-	-	-	-	-	1,405,328
Committed (COPS)	1,200,000	-	-	-	-	-	-	-	-	-	1,200,000
Reserve for Economic Certainty	-	60,073	-	-	-	-	-	-	-	-	60,073

**SANTA CRUZ COUNTY OFFICE OF EDUCATION**
**GENERAL FUND SUMMARY 2023-24**
**2022-23 BUDGET at 2021-22 UNAUDITED ACTUALS**

	Various General Unrestricted	06XX Alternative Education	0830 CTEP	Total Unrestricted	33XX/65XX Special Education	Various Categoricals	8150 Routine & Restricted Maintenance	9XXX Local Programs	Total Restricted	Total General Fund
<b>Revenues</b>										
LCFF Revenues	8,800,502	12,588,569	-	21,389,071	8,158,409	-	-	-	8,158,409	29,547,480
Federal Revenues	-	-	-	-	609,185	1,917,490	-	-	2,526,676	2,526,676
Federal Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Other State Revenues	287,790	-	-	287,790	5,548,260	2,798,283	-	-	8,346,543	8,634,333
Other Local Revenues	1,235,404	-	-	1,235,404	125,000	-	-	8,847,280	8,972,280	10,207,685
<b>Total Revenue</b>	<b>14,823,696</b>	<b>12,588,569</b>	<b>-</b>	<b>27,412,266</b>	<b>14,440,854</b>	<b>4,715,773</b>	<b>-</b>	<b>8,847,280</b>	<b>28,003,908</b>	<b>55,416,174</b>
<b>Expenditures</b>										
Certificated Salaries	2,145,260	4,764,901	-	6,910,161	3,727,162	627,690	-	1,418,605	5,773,457	12,683,618
Classified Salaries	5,311,362	1,822,612	62,183	7,196,157	3,698,345	1,220,407	355,400	2,302,269	7,576,421	14,772,578
Employee Benefits	4,244,550	3,738,656	47,860	8,031,066	4,804,561	2,256,890	248,669	1,793,077	9,103,197	17,134,264
Books and Supplies	433,042	340,863	-	773,905	179,123	348,404	10,785	245,424	783,736	1,557,642
Services, Other Operating Expenditures	2,244,195	1,417,724	-	3,661,919	1,235,426	477,681	235,707	2,246,942	4,195,757	7,857,676
Capital Outlay	35,000	-	-	35,000	-	-	-	-	-	35,000
Other Outgo	-	-	-	-	-	-	-	624,756	624,756	624,756
Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Indirect Costs	(2,912,675)	1,074,672	9,800	(1,828,202)	908,114	246,692	78,019	454,492	1,687,318	(140,884)
<b>Total Expenditures</b>	<b>16,000,734</b>	<b>13,159,428</b>	<b>119,844</b>	<b>29,280,007</b>	<b>14,552,731</b>	<b>5,177,764</b>	<b>928,580</b>	<b>9,085,566</b>	<b>29,744,641</b>	<b>59,024,648</b>
<b>Interfund Transfers</b>										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,058,875)	(95,854)	119,844	(1,034,885)	111,877	-	878,400	44,608	1,034,885	-
<b>Total Transfers</b>	<b>(1,058,875)</b>	<b>(95,854)</b>	<b>119,844</b>	<b>(1,034,885)</b>	<b>111,877</b>	<b>-</b>	<b>878,400</b>	<b>44,608</b>	<b>1,034,885</b>	<b>-</b>
<b>Beginning Balance</b>	<b>22,807,368</b>	<b>2,135,343</b>	<b>-</b>	<b>24,942,711</b>	<b>28,646</b>	<b>1,439,233</b>	<b>349,834</b>	<b>1,399,211</b>	<b>3,216,924</b>	<b>28,159,635</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(2,235,913)</b>	<b>(666,713)</b>	<b>-</b>	<b>(2,902,626)</b>	<b>-</b>	<b>(461,991)</b>	<b>(50,180)</b>	<b>(193,678)</b>	<b>(705,849)</b>	<b>(3,608,475)</b>
<b>Ending Fund Balance</b>	<b>20,571,455</b>	<b>1,468,630</b>	<b>-</b>	<b>22,040,085</b>	<b>28,646</b>	<b>977,242</b>	<b>299,654</b>	<b>1,205,533</b>	<b>2,511,076</b>	<b>24,551,160</b>
<b>Components of Ending Fund Balance:</b>										
<b>Nonspendable</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Restricted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,646</b>	<b>977,242</b>	<b>299,654</b>	<b>1,205,533</b>	<b>2,511,076</b>	<b>2,511,076</b>
<b>Committed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Assigned</b>	<b>17,966,127</b>	<b>1,468,630</b>	<b>-</b>	<b>19,434,757</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,434,757</b>
<b>Assigned (COPS)</b>	<b>1,405,328</b>	<b>-</b>	<b>-</b>	<b>1,405,328</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,405,328</b>
<b>Committed (COPS)</b>	<b>1,200,000</b>	<b>-</b>	<b>-</b>	<b>1,200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,200,000</b>

**SANTA CRUZ COUNTY OFFICE OF EDUCATION**  
**GENERAL FUND SUMMARY 2024-25**  
**2022-23 BUDGET at 2021-22 UNAUDITED ACTUALS**

	Various General Unrestricted	06XX Alternative Education	0830 CTEP	Total Unrestricted	33XX/65XX Special Education	Various Categoricals	8150 Routine & Restricted Maintenance	9XXX Local Programs	Total Restricted	Total General Fund
<b>Revenues</b>										
LCFF Revenues	9,449,740	12,879,073	-	22,328,813	8,486,377	-	-	-	8,486,377	30,815,190
Federal Revenues	-	-	-	-	609,185	705,163	-	-	1,314,349	1,314,349
Federal Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Other State Revenues	287,790	-	-	287,790	5,443,097	2,667,363	-	-	8,110,460	8,398,250
Other Local Revenues	1,235,404	-	-	1,235,404	125,000	-	-	8,847,280	8,972,280	10,207,685
<b>Total Revenue</b>	<b>15,472,934</b>	<b>12,879,073</b>	<b>-</b>	<b>28,352,007</b>	<b>14,663,659</b>	<b>3,372,526</b>	<b>-</b>	<b>8,847,280</b>	<b>26,883,466</b>	<b>55,235,473</b>
<b>Expenditures</b>										
Certificated Salaries	2,226,551	4,880,178	-	7,106,729	3,775,615	167,062	-	1,423,270	5,365,946	12,472,675
Classified Salaries	5,375,098	1,897,816	62,930	7,335,844	3,742,725	839,308	359,665	2,329,896	7,271,594	14,607,438
Employee Benefits	4,343,421	3,872,541	49,062	8,265,024	4,939,265	1,803,056	254,299	1,822,758	8,819,379	17,084,403
Books and Supplies	433,422	340,863	-	774,285	179,123	190,751	10,785	241,526	622,185	1,396,470
Services, Other Operating Expenditures	2,445,234	1,367,724	-	3,812,958	1,235,426	425,313	241,119	2,038,742	3,940,601	7,753,559
Capital Outlay	35,000	-	-	35,000	-	-	-	-	-	35,000
Other Outgo	-	-	-	-	-	-	-	624,756	624,756	624,756
Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Indirect Costs	(2,811,834)	1,083,742	9,800	(1,718,291)	903,382	148,867	78,452	446,705	1,577,407	(140,884)
<b>Total Expenditures</b>	<b>16,546,893</b>	<b>13,442,864</b>	<b>121,792</b>	<b>30,111,549</b>	<b>14,775,537</b>	<b>3,574,357</b>	<b>944,321</b>	<b>8,927,654</b>	<b>28,221,868</b>	<b>58,333,416</b>
<b>Interfund Transfers</b>										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,085,770)	(95,854)	121,792	(1,059,831)	111,877	-	903,346	44,608	1,059,831	-
<b>Total Transfers</b>	<b>(1,085,770)</b>	<b>(95,854)</b>	<b>121,792</b>	<b>(1,059,831)</b>	<b>111,877</b>	<b>-</b>	<b>903,346</b>	<b>44,608</b>	<b>1,059,831</b>	<b>-</b>
<b>Beginning Balance</b>	<b>20,571,455</b>	<b>1,468,630</b>	<b>-</b>	<b>22,040,085</b>	<b>28,646</b>	<b>977,242</b>	<b>299,654</b>	<b>1,205,533</b>	<b>2,511,076</b>	<b>24,551,160</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(2,159,728)</b>	<b>(659,645)</b>	<b>-</b>	<b>(2,819,373)</b>	<b>-</b>	<b>(201,831)</b>	<b>(40,974)</b>	<b>(35,765)</b>	<b>(278,570)</b>	<b>(3,097,943)</b>
<b>Ending Fund Balance</b>	<b>18,411,727</b>	<b>808,985</b>	<b>-</b>	<b>19,220,712</b>	<b>28,646</b>	<b>775,412</b>	<b>258,680</b>	<b>1,169,768</b>	<b>2,232,506</b>	<b>21,453,217</b>
<b>Components of Ending Fund Balance:</b>										
<b>Nonspendable</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Restricted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,646</b>	<b>775,412</b>	<b>258,680</b>	<b>1,169,768</b>	<b>2,232,506</b>	<b>2,232,506</b>
<b>Assigned</b>	<b>15,806,399</b>	<b>808,985</b>	<b>-</b>	<b>16,615,384</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,615,384</b>
<b>Assigned (COPS)</b>	<b>1,405,328</b>	<b>-</b>	<b>-</b>	<b>1,405,328</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,405,328</b>
<b>Committed (COPS)</b>	<b>1,200,000</b>	<b>-</b>	<b>-</b>	<b>1,200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,200,000</b>



**SANTA CRUZ**  
COUNTY OFFICE OF  
**EDUCATION**  
DR. FARIS SABBABH • SUPERINTENDENT OF SCHOOLS

## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 8.1

**Board Meeting Date:** October 20, 2022

☒

Action

☐

Information

**TO:** Santa Cruz County Board of Education

**FROM:** Melissa Lopez, Director, Fiscal Services, Business Services

**SUBJECT:** Adopt Resolution #22-33: Gann Amendment Appropriations Limit

---

### BACKGROUND

The Gann Amendment (Proposition 4, 1979) limits the growth in appropriations made by the State of California, school districts, and local governments. All local education areas are required to adopt Gann Appropriations Limits each year by Board Resolution.

### FUNDING IMPLICATIONS

Included herein.

### RECOMMENDATION

Adopt the resolution



**SANTA CRUZ**  
COUNTY OFFICE OF  
**EDUCATION**  
DR. FARIS SABBABH • SUPERINTENDENT OF SCHOOLS

Santa Cruz County Board of Education • 400 Encinal Street, Santa Cruz, CA 95060 • Tel (831) 466-5900 • [www.santacruzcoe.org](http://www.santacruzcoe.org)  
**Mr. Ed Acosta • Ms. Alyssa Alto • Ms. Rose Filicetti • Ms. Sandra Nichols**  
**Ms. Sue Roth • Mr. Abel Sanchez • Mr. Bruce Van Allen**

---

**RESOLUTION #22-33**  
**GANN AMENDMENT APPROPRIATIONS LIMIT**

**WHEREAS**, in November 1979, the California electorate adopted Proposition 4, commonly called the Gann Amendment which establishes Article XIII B of the Constitution of the State of California, and

**WHEREAS**, the provisions of that amendment establish maximum appropriation limitations, commonly called “Gann Limits” for public agencies including school districts and County Offices of Education, and

**WHEREAS**, the Santa Cruz County Office of Education must establish a Gann Limit for the 2021-2022 fiscal year and a projected Gann Limit for the 2022-2023 fiscal year in accordance with the provisions of Division 9 (commencing with Section 7900) of Title I of the Government Code;

**NOW, THEREFORE, BE IT RESOLVED** that the governing board of the Office of the Santa Cruz County Superintendent of Schools does provide public notice that the attached calculations and documentation of the 2021-2022 and 2022-2023 Gann Limits are made in accord with applicable constitutional and statutory law and that the board does hereby declare that the appropriations in the 2021-2022 and 2022-2023 fiscal years do not exceed the limitations imposed by Article XIII B;

**AND BE IT FURTHER RESOLVED** that the Superintendent provided copies of this resolution along with appropriate attachments to interested citizens.

**PASSED AND ADOPTED** by the Santa Cruz County Board of Education, County of Santa Cruz, State of California, this 20th day of October 2022, by the following vote:

**Ayes:**

**Nays:**

**Abstain:**

**Absent:**

---

Abel Sanchez, President  
Santa Cruz County Board of Education

---

Dr. Faris Sabbah, Secretary  
Santa Cruz County Superintendent of Schools

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b>	<b>2020-21 Actual</b>			<b>2021-22 Actual</b>		
(2020-21 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE. LCFF data are from the 2020 annual LCFF Target Entitlement Exhibit.)						
<b>PRIOR YEAR APPROPRIATIONS LIMIT</b>						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion.	14,825,034.58		14,825,034.58			12,886,667.74
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	4,857,194.70		4,857,194.70			4,222,118.61
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	19,682,229.28		19,682,229.28			17,108,786.35
<b>PRIOR YEAR GANN ADA</b>						
4. Program ADA (Preload/Line B3, PY column)	1,005.29		1,005.29			870.25
5. Other ADA (Preload/Line B4, PY column)	32,880.49		32,880.49			29,272.68
<b>PRIOR YEAR LCFF</b>						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2020-21 Annual County LCFF Calculation)	14,830,389.00		14,830,389.00			14,830,389.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2020-21 Annual County LCFF Calculation)	4,858,949.00		4,858,949.00			4,858,949.00
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA</b>	<b>Adjustments to 2020-21</b>			<b>Adjustments to 2021-22</b>		
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ((Lines A1 divided by A3) times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
<b>ADJUSTMENTS TO PRIOR YEAR ADA</b> (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						
<b>B. CURRENT YEAR GANN ADA</b>	<b>2021-22 Annual Report</b>			<b>2022-23 Annual Estimate</b>		
<b>CURRENT YEAR PROGRAM ADA</b> (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the COE)						
1. Total County Program ADA (Form A, Line B1d)	870.25		870.25	880.00		880.00
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	870.25	0.00	870.25	880.00	0.00	880.00
	<b>2021-22 P2 Report</b>			<b>2022-23 P2 Estimate</b>		
<b>CURRENT YEAR DISTRICT ADA</b>						
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)			29,272.68			30,187.94
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2021-22 Actual</b>			<b>2022-23 Budget</b>		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	62,962.49		62,962.49	61,959.00		61,959.00
2. Timber Yield Tax (Object 8022)	11,950.67		11,950.67	4,959.00		4,959.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	3,017.00		3,017.00
4. Secured Roll Taxes (Object 8041)	12,146,265.31		12,146,265.31	11,495,509.12		11,495,509.12
5. Unsecured Roll Taxes (Object 8042)	246,049.20		246,049.20	225,028.69		225,028.69
6. Prior Years' Taxes (Object 8043)	32,674.48		32,674.48	18,295.00		18,295.00
7. Supplemental Taxes (Object 8044)	340,114.75		340,114.75	67,299.00		67,299.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	379,732.56		379,732.56	337,880.19		337,880.19
9. Penalties and Int. from Delinquent Taxes (Object 8048)	1,949.26		1,949.26	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	2,563.84		2,563.84	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	1,958,877.37		1,958,877.37	1,611,401.00		1,611,401.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00



	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	15,183,139.93	0.00	15,183,139.93	13,825,348.00	0.00	13,825,348.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	15,183,139.93	0.00	15,183,139.93	13,825,348.00	0.00	13,825,348.00
<b>EXCLUDED APPROPRIATIONS</b>						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			364,404.26			405,093.99
20b. Qualified Capital Outlay Projects						
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			364,404.26			405,093.99
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
25. LCFF - CY (objects 8011 and 8012)	16,643,002.64		16,643,002.64	17,380,364.00		17,380,364.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	254.36		254.36	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	16,643,257.00	0.00	16,643,257.00	17,380,364.00	0.00	17,380,364.00
<b>DATA FOR INTEREST CALCULATION</b>						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	55,864,147.76		55,864,147.76	59,145,915.70		59,145,915.70
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	(1,032,782.43)		(1,032,782.43)	151,500.00		151,500.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			14,825,034.58			12,886,667.74
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			0.8657			1.0112
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			13,569,422.49			14,014,838.80
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			4,857,194.70			4,222,118.61
6. Inflation Adjustment			1.0573			1.0755
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			0.8903			1.0313
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			4,572,146.29			4,683,018.38
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			18,141,568.78			18,697,857.18
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
10. Local Revenues Excluding Interest (Line C19)			15,183,139.93			13,825,348.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			3,322,833.11			5,277,603.17
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			(1,032,782.43)			49,057.14
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			14,150,357.50			13,874,405.14
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			3,322,833.11			5,228,546.03
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			14,150,357.50			
b. State Subventions (Line D13)			3,322,833.11			
c. Less: Excluded Appropriations (Line C24)			364,404.26			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			17,108,786.35			

Printed: 10/7/2022 1:34 PM



**SANTA CRUZ**  
COUNTY OFFICE OF  
**EDUCATION**  
DR. FARIS SABBAH • SUPERINTENDENT OF SCHOOLS

## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 8.2

**Board Meeting Date:** October 20, 2022

☒

Action

☐

Information

**TO:** Santa Cruz County Board of Education

**FROM:** Sandra Nichols, Chair, Community Outreach and Legislative Committee  
Debi Bodenheimer, Associate Superintendent, Educational Services

**SUBJECT:** Adopt Resolution #22-34: In Support of College and Career Week

---

### BACKGROUND

Each year the Santa Cruz College and Career Collaborative establishes and promotes a countywide College and Career Week. In collaboration with families and community partners, this week is used to engage students in college and career-related activities to promote a college-going culture and help students learn about and plan for future college and career possibilities. The County Board will consider adoption of this Resolution.

### FUNDING IMPLICATIONS

Included herein.

### RECOMMENDATION

Adopt the resolution



Santa Cruz County Board of Education • 400 Encinal Street, Santa Cruz, CA 95060 • Tel (831) 466-5900 •  
[www.santacruzcoe.org](http://www.santacruzcoe.org)

**Mr. Ed Acosta • Ms. Alyssa Alto • Ms. Rose Filicetti • Ms. Sandra Nichols**  
**Ms. Sue Roth • Mr. Abel Sanchez • Mr. Bruce Van Allen**

---

**RESOLUTION #22-34**  
**IN SUPPORT OF COLLEGE AND CAREER WEEK**

**WHEREAS**, College and Career Week is a countywide effort to recognize the importance of going to college; and

**WHEREAS**, teachers, students, and support staff at district sites use the week to talk about opportunities for higher education; and

**WHEREAS**, our economic future depends upon providing access to quality education for all students; and

**WHEREAS**, Educators giving students information and training on college searches helps more students apply to college; and

**WHEREAS**, highly educated students who can apply their knowledge on the job contribute to the economic vitality of our community; and

**WHEREAS**, our community recognizes and supports its students' quest for continuing education.

**NOW, THEREFORE, BE IT RESOLVED** that the Santa Cruz County Board of Education proclaims October 24, 2022 – October 28, 2022 as College and Career Week; and

**BE IT FURTHER RESOLVED** that the Santa Cruz County Board of Education strongly encourages all members of our community to join with it in personally expressing the importance of an education beyond high school in order to fully contribute to the vitality of their community.

**PASSED AND ADOPTED** by the Santa Cruz County Board of Education, County of Santa Cruz, State of California, this 21st day of October, 2022, by the following vote:

**AYES:**

**NAYS:**

**ABSENT:**

---

Abel Sanchez, Board President  
Santa Cruz County Board of Education

---

Dr. Faris M. Sabbah, Secretary  
Santa Cruz County Superintendent of Schools



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 8.3

**Board Meeting Date:** October 20, 2022

☒

Action

☐

Information

**TO:** Santa Cruz County Board of Education

**FROM:** Sandra Nichols, Chair, Community Outreach and Legislative Committee

**SUBJECT:** Adopt Resolution #22-35: Recognizing October as LGBTQ+ History Month

---

### BACKGROUND

LGBTQ+ History Month is an annual, month-long observance of lesbian, gay, bisexual, and transgender history, and the history of the gay rights and related civil rights movements, which was founded in 1994 by Missouri high-school history teacher, Rodney Wilson. All students deserve to feel safe and welcome in their schools and to see themselves represented in the curriculum. The County Board of Education affirms its role in, and commitment to, continuing the historical process of transforming the educational system to ensure inclusiveness, safety, and a sense of belonging for all LGBTQ+ students, teachers, staff, and their families. The County Board will consider adoption of this Resolution.

### FUNDING IMPLICATIONS

Included herein.

### RECOMMENDATION

Adopt the resolution



Santa Cruz County Board of Education • 400 Encinal Street, Santa Cruz, CA 95060 • Tel (831) 466-5900 •  
[www.santacruzcoe.org](http://www.santacruzcoe.org)

Mr. Ed Acosta • Ms. Alyssa Alto • Ms. Rose Filicetti • Ms. Sandra Nichols  
Ms. Sue Roth • Mr. Abel Sanchez • Mr. Bruce Van Allen

---

**RESOLUTION #22-35**  
**PROCLAIMING OCTOBER AS LGBTQ+ HISTORY MONTH**

**WHEREAS**, LGBTQ+ History Month is an annual, month-long observance of lesbian, gay, bisexual, and transgender history, and the history of the gay rights and related civil rights movements, which was founded in 1994 by Missouri high-school history teacher, Rodney Wilson; and

**WHEREAS**, on July 14, 2011, the Fair, Accurate, Inclusive and Respectful (FAIR) Education Act was passed and signed into law in California and mandates the inclusion of the political, economic, and social contributions of lesbian, gay, bisexual, and transgender people in the social studies and history curricula in California public schools; and

**WHEREAS**, on July 14, 2016, the California State Board of Education passed a new History Social Science Framework that includes LGBTQ+ American history content to be taught in K-12 classrooms; and

**WHEREAS**, all students deserve to feel safe and welcome in their schools and to see themselves represented in the curricula; and

**WHEREAS**, a number of LGBTQ+ history events and people of all races have contributed to the history of equality for all people; and

**WHEREAS**, Sylvia Rivera and Martha P. Johnson, two trans women of color, were some of the significant individuals who stood up for LGBTQ+ Rights at the Stonewall Riots in New York in 1969; and

**WHEREAS**, Harvey Milk was the first openly gay elected official in the history of California; and

**WHEREAS**, LGBTQ+ community members across Santa Cruz County have made significant contributions to our community including Senator John Laird who was the first openly gay elected official in Santa Cruz County, Mayor Jimmy Dutra in Watsonville, Mayor Donna Meyers in Santa Cruz, Cabrillo College Trustees Adam Spickler and Steve Trujillo, and many other public officials across the county; and

**WHEREAS**, local LGBTQ+ activists and allies for more than 45 years have persevered to transform the annual Pride marches from tense rallies needing police and parade monitor protection into one of Santa Cruz's most joyful and beloved community celebrations; and

**WHEREAS**, the local LGBTQ+ community and its allies rose up to meet the challenge of the AIDS epidemic, helped lead the state and nation in developing community-based strategies for reducing pain and suffering, and took major roles in statewide resistance to political attacks on people with AIDS, including teachers, all despite suffering great and unrecoverable losses of friends and loved ones; and

**WHEREAS**, LGBTQ+ individuals continue to make noteworthy and important contributions to American history, culture and society; and

**WHEREAS**, the County Board of Education supports the rights, freedoms and equality of those who are lesbian, gay, bisexual, transgender, queer, questioning, intersex, pansexual, and asexual (LGBTQ+); and

**WHEREAS**, the County Board of Education affirms its role in, and commitment to, continuing the historical process of transforming the educational system to ensure inclusiveness, safety, and a sense of belonging for all LGBTQ+ students, teachers, staff, and their families; and

**WHEREAS**, the County Board of Education recognizes the important contributions of local, State, and National LGBTQ+ people to the history of the United States, by promoting social justice, enhancing health and well-being, and building a sense of community for LGBTQ+ people; and

**NOW THEREFORE BE IT RESOLVED** that the County Board of Education celebrates the accomplishments of LGBTQ+ people in history, encourages all schools to celebrate October as LGBTQ+ History Month, and encourages teachers to teach lessons about LGBTQ+ history in their classrooms aligned with the State History Framework, not just in October but all year long.

**PASSED AND ADOPTED** by the Santa Cruz County Board of Education, County of Santa Cruz, State of California, this 20th day of October, 2022, by the following vote:

**AYES:**

**NAYS:**

**ABSENT:**

**ABSTAIN:**

---

Abel Sanchez, Board President  
Santa Cruz County Board of Education

---

Dr. Faris M. Sabbah, Secretary  
Santa Cruz County Superintendent of Schools



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 8.4

**Board Meeting Date:** October 20, 2022

☒

**Action**

☐

**Information**

**TO:** Santa Cruz County Board of Education

**FROM:** Sandra Nichols, Chair, Community Outreach and Legislative Committee  
Dr. Faris Sabbah, County Superintendent of Schools

**SUBJECT:** Adopt Resolution #22-36: Recognizing October 10 through October 14  
Week of the School Administrator

---

### BACKGROUND

The title “school administrator” is a broad term used to define many education leadership positions. Superintendents, assistant superintendents, principals, assistant principals, special education and adult education leaders, curriculum and assessment leaders, school business officials, classified educational leaders, and other school district employees are considered administrators. With more than 6 million students in California’s public education system, the future of the public education system depends upon the quality of its leadership. The Board is asked to recognize these administrators.

### FUNDING IMPLICATIONS

Included herein.

### RECOMMENDATION

Adopt the resolution





**RESOLUTION #22-36**  
**RECOGNIZING OCTOBER 10 THROUGH OCTOBER 14**  
**WEEK OF THE SCHOOL ADMINISTRATOR**

**WHEREAS,** Leadership Matters for California’s public education system and the more than 6 million students it serves;

**WHEREAS,** School administrators are passionate, lifelong learners who believe in the value of quality public education; and

**WHEREAS,** The title “school administrator” is a broad term used to define many education leadership posts. Superintendents, assistant superintendents, principals, assistant principals, special education and adult education leaders, curriculum and assessment leaders, school business officials, classified educational leaders, and other school district employees are considered administrators; and

**WHEREAS,** providing quality service for student success is paramount for the profession; and

**WHEREAS,** Most school administrators began their careers as teachers. The average administrator has served in public education for more than a decade. Most of California’s superintendents have served in education for more than 20 years. Such experience is beneficial in their work to effectively and efficiently lead public education and improve student achievement; and

**WHEREAS,** Public schools operate with lean management systems. Across the nation, public schools employ fewer managers and supervisors than most public and private sector industries including transportation, food service, manufacturing, utilities, construction, publishing and public administration; and

**WHEREAS,** School leaders depend on a network of support from school communities – fellow administrators, teachers, parents, students, businesses, community members, board trustees, colleges and universities, community and faith-based organizations, elected officials and district and county staff and resources – to promote ongoing student achievement and school success; and

**WHEREAS**, Research shows great schools are led by great principals, and great districts are led by great superintendents. These site leaders are supported by extensive administrative networks throughout the state; and

**WHEREAS**, the State of California has declared the second full week of October as the “Week of the School Administrator” in Education Code 44015.1; and

**WHEREAS**, The future of California’s public education system depends upon the quality of its leadership; now therefore

**NOW THEREFORE BE IT RESOLVED**, that all school leaders be commended for the contributions they make to successful student achievement.

**PASSED AND ADOPTED** by the Santa Cruz County Board of Education, County of Santa Cruz, State of California, this 20th day of October 2022, by the following vote:

**AYES:**

**NAYS:**

**ABSENT:**

**ABSTAIN:**

---

Abel Sanchez, Board President  
Santa Cruz County Board of Education

---

Dr. Faris M. Sabbah, Secretary  
Santa Cruz County Superintendent of Schools



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 8.5

**Board Meeting Date:** October 20, 2022

☒

**Action**

☐

**Information**

**TO:** Santa Cruz County Board of Education

**FROM:** Sandra Nichols, Chair, Community Outreach and Legislative Committee  
Dr. Faris Sabbah, County Superintendent of Schools

**SUBJECT:** Adopt Resolution #22-37: October 17 Through October 21 as Digital  
Citizenship Week

---

### BACKGROUND

Digital citizenship gives students the foundational skills they need to compete and succeed in the 21st-century workplace and participate ethically in society at large. Schools have a responsibility to increase student awareness about digital citizenship topics such as internet safety, privacy and security, cyberbullying, digital footprints, and information literacy. The Santa Cruz County Office of Education is a proud supporter of digital literacy efforts, offering professional learning to assist educators in implementing a digital citizenship curriculum and training program for their school or district.

### FUNDING IMPLICATIONS

Included herein.

### RECOMMENDATION

Adopt the resolution



**RESOLUTION #22-37**  
**RECOGNIZING OCTOBER 17 THROUGH OCTOBER 21**  
**AS DIGITAL CITIZENSHIP WEEK**

**WHEREAS**, digital citizenship gives students the foundational skills they need to compete and succeed in the 21st-century workplace and participate ethically in society at large; and

**WHEREAS**, creating a culture of digital teaching and citizenship prepares learners to participate in a society full of technology, regardless of changes in technology tools; and

**WHEREAS**, schools have a responsibility to increase student awareness about digital citizenship topics such as internet safety; privacy and security; cyberbullying; digital footprints; information literacy

**WHEREAS**, school districts are partners in creating a culture of digital teaching and citizenship, providing students unlimited opportunities to maximize and personalize their learning; and

**WHEREAS**, parents play an important role in promoting positive online experiences for students, teachers, and the wider community; and

**WHEREAS**, the Santa Cruz County Office of Education is a proud supporter of digital literacy efforts, offering professional learning to assist educators in implementing a digital citizenship curriculum and training program for their school or district;

**NOW, THEREFORE, BE IT RESOLVED**, that the Santa Cruz County Board of Education supports efforts to train students to make safe, smart, and ethical decisions while consuming and creating in the digital world.

**BE IT FURTHER RESOLVED**, that Santa Cruz County Office of Education will make schools aware of and encourage participation in digital citizenship programs.

**PASSED AND ADOPTED** by the Santa Cruz County Board of Education, County of Santa Cruz, State of California, this 20th day of October 2022, by the following vote:

Resolution #22-37 Resolution Recognizing October 17 Through October 21 as Digital Citizenship Week  
Santa Cruz County Board of Education  
October 20, 2022

**AYES:**

**NAYS:**

**ABSENT:**

**ABSTAIN:**

---

Abel Sanchez, Board President  
Santa Cruz County Board of Education

---

Dr. Faris M. Sabbah, Secretary  
Santa Cruz County Superintendent of Schools



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 8.6

**Board Meeting Date:** October 20, 2022

☒

Action

☐

Information

**TO:** Santa Cruz County Board of Education

**FROM:** Bruce VanAllen, Chair, Policy Committee

**SUBJECT:** First Reading: Board Bylaws 9000s Series

---

### BACKGROUND

Modification and new policies may be adopted by the County Board of Education following a first and second reading by the Board. The Board may accept the following proposed policy(ies) as submitted and waive a second reading and move to take action, order changes, or order changes and bring back for a final reading. The Board will consider action to remove the following policies:

BB 9150      Student Board Members

### FUNDING IMPLICATIONS

Included herein.

### RECOMMENDATION

Adopt the policy



400 Encinal Street, Santa Cruz, CA 95060 • Tel (831) 466-5600 • Fax (831) 466-5607 • [www.santacruzcoe.org](http://www.santacruzcoe.org)

To: Trustees, Santa Cruz County Board of Education

From: Board Policy Committee

Subject: Board Bylaw 9150 – Student Board Members/Trustees

The Policy Committee has reviewed the draft Board Bylaw 9150 presented by staff to the Board originally in July, 2022.

The Policy Committee recommends adoption of Board Bylaw 9150.

Before adoption, the Committee requests Board discussion and agreement on several aspects of the proposed bylaw that the Policy Committee feels need careful consideration.

### Summary

Overall, the proposed bylaw enables participation of high school students in County Board governance, through the establishment of one or more student Board positions in response to student interest.

The proposed bylaw provides the structure and processes through which the Board

- A. recognizes student interest via petition;
- B. establishes student Board member position(s);
- C. selects students for appointment as student Board members;
- D. defines roles and responsibilities for student Board members;
- E. provides learning opportunities for student Board members;
- F. promotes access to participation through orientation and training, Board mentorships, academic credits, and reimbursements of necessary expenses; and

- G. protects student Board members from liability for Board actions, and specifies the process for eliminating student Board member position(s).

Items for consideration by the Board of Education before Adoption of Bylaw 9150:

1. As drafted, Bylaw 9150 allows the Board to create “at least one” student Board member position in response to a student petition. Most of the language in the draft assumes the option of more than one. The Policy Committee is comfortable with the Board having the option.
2. The draft has some potential ambiguity about which schools’ students may participate in petitioning the County Board and serving as student Board members. The Policy Committee added wording that distinguishes between schools “under the County Board’s jurisdiction”, which applies to high school districts countywide, and a “school operated by the County Office of Education.” Using that distinction, the draft requires the Board to accept petitions to establish student Board member positions from students at any high school in the county, but when selecting students for appointment, the Board will give preference to students of schools operated by SCCOE
3. The draft bylaw provides that student Board members shall be chosen by students “in accordance with procedures prescribed by the County Board.” These procedures will need to be worked out, perhaps in consultation with students, faculty, and staff, with consideration for the types and sizes of the schools potentially involved.
4. The Board also has the option, in the absence of student requests, to create student Board member position(s) on the Board's own initiative, and to select students to serve therein.
5. The Policy Committee supports having all student Board members eligible for any Student Trustee Academy provided by the Santa Cruz COE.
6. Terminology: The draft bylaw refers to “student Board members” in most instances; however, there is one mention of “student Trustees”. The Policy Committee doesn’t have a recommendation for this, but the Chair suggests that the Board adopt “Student Trustee” as the title for persons so appointed.



## **SANTA CRUZ COUNTY OFFICE OF EDUCATION**

### **Bylaws of the Board**

**BB 9150 (a)**

#### **STUDENT BOARD MEMBERS**

In order to enhance communication and collaboration between the Santa Cruz County Board of Education (“the County Board”) and the student body, and to teach students the importance of civic involvement, the Board supports the participation of high school students in County Board governance.

Student Board members may, at the County Board's discretion, receive elective course credit for service as a student Board member based on the number of equivalent daily instructional minutes for the student Board member's services provided. (Education Code 1000, 35120)

Student Board member(s) shall be entitled to be reimbursed for mileage to the same extent as other members of the County Board but shall not receive monetary compensation for attendance at Board meetings. (Education Code 1000)

A student Board member shall not be liable for any acts of the County Board. (Education Code 1000)

#### **Petition**

High school students may submit a petition to the County Board requesting the appointment of at least one student Board member. (Education Code 1000)

To qualify for Board consideration, the petition for student representation shall contain the signatures of at least 500 students or 10 percent of the number of students regularly enrolled in high schools that are under the jurisdiction of the county board, whichever is less. (Education Code 1000)

Within 60 days of receiving a student petition, or at the next regularly scheduled Board meeting if no meeting is held within those 60 days, the County Board shall order the inclusion of at least one student member **position** on the County Board. (Education Code 1000)

#### **Choosing or Selecting Student Board Members**

Student Board members shall be chosen by students enrolled in the high school(s) within the county in accordance with procedures prescribed by the County Board.

If the student Board member position is established based on a petition received from the high school(s) under the County Board's jurisdiction, any student chosen shall be enrolled in a high school that is under the jurisdiction of the County Board, **with preference given to any student in a school operated by the County Office of Education** (Education Code 1000)

*Board Adopted:*

## **Student Board Members (Continued)**

**BB 9150 (b)**

If the County Board does not receive a petition from the high school(s) under its jurisdiction, the County Board may select a student who is enrolled in a high school under the jurisdiction of a school district within the county to serve as a student Board member. (Education Code 1000)

The term of student Board member(s) shall be one year, commencing on July 1. However, the County Board may adjust the term of a student Board member if a vacancy occurs or in order to provide more students an opportunity to serve on the County Board. (Education Code 1000)

## **Role and Responsibilities of Student Board Members**

Student Board members shall not be considered members of a legislative body for purposes of the Brown Act. (Education Code 1000)

A student Board member shall not be counted in determining the vote required to carry any measure before the County Board or whether a quorum is in attendance at a County Board meeting.

Student Board member(s) shall have the right to attend all Board meetings except closed sessions. (Education Code 1000)

All materials presented to County Board members, except those related to closed sessions, shall be presented to student Board members at the same time they are presented to other County Board members. Student Board member(s) shall also be invited to attend staff briefings, or be provided with a separate staff briefing, within the same timeframe as the briefing of other County Board members. In addition, all materials given to County Board members between meetings, except for materials that pertain to closed session items, shall be distributed to student Board members. (Education Code 1000)

Student Board member(s) shall be recognized at Board meetings as full member(s), shall be seated with other members of the County Board, and shall be allowed to participate in questioning witnesses and discussing issues. (Education Code 1000)

Student Board member(s) shall be allowed to cast preferential votes on all matters except those subject to closed session discussion. Preferential voting means a formal expression of opinion that is recorded in the minutes and cast before the official vote of the County Board. Preferential votes shall not affect the final numerical outcome of a vote. (Education Code 1000)

Student Board member(s) may make motions that may be acted upon by the County Board, except on matters dealing with employer-employee relations pursuant to Government Code 3540-3549.3. (Education Code 1000)

## **Student Board Members (Continued)**

**BB 9150 (c)**

Student Board members shall be appointed to subcommittees of the County Board in the same manner as other County Board members, and shall be made aware of the time commitment required to participate in subcommittee meetings and work and of the right to decline an appointment. The availability of all subcommittee members, including the availability of student Board members, may be considered when scheduling subcommittee meetings. (Education Code 1000)

Student Board members shall be invited to attend functions of the County Board, such as forums, meetings with students and parents/guardians, and other general assemblies. (Education Code 1000)

## **Student Board Member Training**

The County Board may provide learning opportunities to student Board members through trainings, workshops, and conferences, such as those offered by the California School Boards Association and other organizations, to enhance their knowledge, understanding, and performance of leadership skills and their Board responsibilities.

The County Board may periodically provide information to student Board member candidates to give them an understanding of the position. Once chosen or appointed, incoming student Board members shall be provided an orientation designed to build their knowledge and an understanding of the responsibilities and expectations of the position.

Students admitted as trustees shall be eligible for any County Office of Education administered County Office of Education Student Trustee Academy.

Subject to availability, the Board shall/may appoint a mentor to the student trustee.

## **Alternative Student Board Member**

If the County Board determines that the student Board member's duties are not being fulfilled, the County Board may appoint another student to serve out the term of the student Board member. If an alternate student Board member is appointed, the County Board shall suspend the prior student Board member's rights and privileges related to service on the County Board. (Education Code 1000)

## **Elimination of Student Board Member Position**

Once established, the student Board member position shall continue to exist until the County Board, by majority vote of all voting County Board members, approves a motion to eliminate the

position. Such a motion shall be listed as a public agenda item for a County Board meeting prior to the motion being voted upon. (Education Code 1000)



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 8.7

**Board Meeting Date:** October 20, 2022

☒

**Action**

☐

**Information**

**TO:** Santa Cruz County Board of Education

**FROM:** Abel Sanchez, President, County Board of Education

**SUBJECT:** Discussion and Possible Approval of Resolution #22-39 Authorizing Continued Use of Remote Teleconferencing Provisions Pursuant to AB 361 and Government Code section 54953

---

### BACKGROUND

Consistent with Government code section 54953, on September 15, 2022, the County Board of Education adopted Resolution #22-28, finding that meeting in person would present imminent risks to the health or safety of attendees.

The County Board of Education will discuss and consider adopting Resolution #22-39, to make a finding after reconsidering the state of emergency, that the current circumstances meet the requirements of AB 361 and Government Code section 54953 for the Board to continue conducting meetings remotely.

### FUNDING IMPLICATIONS

None.

### RECOMMENDATION

Adopt the resolution



**RESOLUTION #22-39**  
**RESOLUTION AUTHORIZING USE OF**  
**REMOTE TELECONFERENCING PROVISIONS (AB 361)**

**WHEREAS**, the Santa Cruz County Board of Education (“Board of Education”) is committed to open and transparent government, and full compliance with the Ralph M. Brown Act (“Brown Act”); and

**WHEREAS**, the Brown Act generally requires that a public agency take certain actions in order to use teleconferencing to attend a public meeting virtually; and

**WHEREAS**, the Board of Education recognizes that a local emergency persists due to the worldwide COVID-19 pandemic; and

**WHEREAS**, the California Legislature has recognized the ongoing state of emergency due to the COVID-19 pandemic and has responded by creating an additional means for public meetings to be held via teleconference (inclusive of internet-based virtual meetings); and

**WHEREAS**, on September 16, 2021, the California legislature passed Assembly Bill (“AB”) 361, which amends Government Code section 54953 and permits a local agency to use teleconferencing to conduct its meetings in any of the following circumstances:

- (A) the legislative body holds a meeting during a proclaimed state of emergency, and state or local officials have imposed or recommended measures to promote social distancing;
- (B) the legislative body holds a meeting during a proclaimed state of emergency for the purpose of determining, by majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; or
- (C) the legislative body holds a meeting during a proclaimed state of emergency and has determined, by majority vote, pursuant to subparagraph (B), that, as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; and

**WHEREAS**, in order for the Board of Education to use teleconferencing as allowed by AB 361 after October 1, 2021, it must first adopt findings in a resolution, allowing the Board of Education to conduct teleconference meetings for a period of thirty (30) days; and

**WHEREAS**, Governor Gavin Newsom declared a state of emergency for the State of California due to the COVID-19 pandemic in his order entitled “Proclamation of a State of Emergency,” signed March 4, 2020; and

**WHEREAS**, the Board of Education hereby finds that the state and local emergencies have caused and will continue to cause imminent risks to the health or safety of attendees; and

**WHEREAS**, the Board of Education is conducting its meetings through the use of telephonic and internet-based services so that members of the public may observe and participate in meetings and offer public comment;

**NOW THEREFORE BE IT RESOLVED**, that the recitals set forth above are true and correct and fully incorporated into this Resolution by reference;

**BE IT FURTHER RESOLVED**, that the Board of Education has determined that given the state of emergency, holding in-person meetings would present imminent risks to the health or safety of attendees.

**BE IT FURTHER RESOLVED**, that the actions taken by the Board of Education through this resolution apply to any and all District committees which are otherwise governed by the Brown Act;

**BE IT FURTHER RESOLVED**, the Board of Education authorizes the County Superintendent of Schools to take all actions necessary to conduct Board of Education meetings in accordance with Government Code section 54953(e) and all other applicable provisions of the Brown Act, using teleconferencing for a period of thirty (30) days from the adoption of this Resolution after which the Board of Education will reconsider the circumstances of the state of emergency.

**PASSED AND ADOPTED** by the Santa Cruz County Board of Education, County of Santa Cruz, State of California, this 20th day of October 2022, by the following vote:

**AYES:**

**NAYS:**

**ABSENT:**

**ABSTAIN:**

---

Abel Sanchez, Board President  
Santa Cruz County Board of Education

---

Dr. Faris M. Sabbah, Secretary  
Santa Cruz County Superintendent of Schools



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 8.8

**Board Meeting Date:** October 20, 2022

☒

Action

☐

Information

**TO:** Santa Cruz County Board of Education

**FROM:** Abel Sanchez, President, County Board of Education

**SUBJECT:** Discussion of the Possible Use of Remote Teleconferencing for the November 17, 2022 Board Meeting

---

### BACKGROUND

The Board will discuss the possibility of conducting the November 17, 2022 meeting remotely via teleconferencing. In accordance with Resolution #22-39, Trustees will need to be in agreement that an in-person meeting would present imminent risks to the health or safety of attendees. This decision would meet the requirements of AB 361 and Government Code section 54953 for the Board to continue conducting meetings remotely.

### FUNDING IMPLICATIONS

None.

### RECOMMENDATION

Continue meeting in-person