



**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**

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**Santa Cruz County Board of Education**  
**Regular Board Meeting**  
**Thursday, June 15, 2023**  
**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/89318475468>

Or join by phone:

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

**Meeting ID: 893 1847 5468**

**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>

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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 15 de junio. Cada individuo solo puede hacer un comentario por tema.

## **AGENDA**

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

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

Faris Sabbah, Secretary

#### **1.1 Board Member Remote Attendance Approval**

In accordance with AB 2449, Trustees may participate in the Board meeting remotely under the following conditions:

- Just Cause, or Emergency Circumstances
- Board Approval

It is required that a Board quorum be present in-person.

Motion &

Roll Call Vote: Bruce Van Allen (President)

### **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 May 18, 2023

5.0.2 Minutes of the Special Board Meeting held on May 20, 2023

5.0.3 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, if any, is included herein. Copies of correspondence received within 72 hours of the meeting will be made available at the meeting location.

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

**7.1 Recognizing the 2023 STEAM Expo Winners**

The Board will recognize 2023 STEAM Expo finalists Jack Driscoll-Natale (junior, Pacific Collegiate School) and Hazel Campbell (freshman, Pacific Collegiate School). Both students, alongside Santa Cruz COE Science Coordinator Dr. Heather Wygant traveled to Dallas, Texas last month to attend the 2023 Regeneron International Science and Engineering Fair (ISEF). Both students presented projects at ISEF.

Presenter(s): Dr. Faris Sabbah, County Superintendent of Schools  
Dr. Heather Wygant, Science Coordinator, Educational Services

**7.2 Certificates of Completion for Administrative Credential Training**

The County Board of Education will recognize 19 administrators who have completed the Santa Cruz County Office of Education Clear Administrative Services Credential Program, Act II.

Administrators: Mohamed Amine Bouchti	Rene Ohana
Renee Golder	Dr. Michael Paynter
Joe Gregorio	Sara Pearman
Mary Ann Hilton	Dave Poetzinger
Katie Kriscunas	Cristal Renteria
Erin Legorreta	Georgia Tyrrell
Marina Maldonado	Todd Wilson
Michelle Menchaca	Nathan Winchell
Melissa Nix	Dr. Heather Wygant
Sara Norris	

Presenter(s): Dr. Faris Sabbah, County Superintendent of Schools  
Dr. Angela Meeker, Associate Superintendent, Ed. Services

**8. PUBLIC HEARINGS**

**8.1 Public Hearing: 2023-2024 Local Control Accountability Plan (LCAP) of the Santa Cruz County Office of Education**

In compliance with California EDC § 52062(b)(1), the Board will hold a public hearing to solicit recommendations and comments from members of the public regarding the specific actions and expenditures proposed by the 2023-2024 Local Control Accountability Plan of the Santa Cruz County Office of Education and the 2023-2024 Annual Update, and 2023-2024 Budget Overview for Parents.

Open Public Hearing: Bruce Van Allen (President)

Presenter(s): Dr. Faris Sabbah, County Superintendent of Schools  
Dr. Jennifer Izant Gonzales, Director, Alternative Education

Conduct and

Close Public Hearing: Bruce Van Allen (President)

**8.2 Public Hearing: 2023-2024 Local Control Accountability Plan (LCAP) of the Santa Cruz County Career Advancement Charter School**

In compliance with California EDC § 52062(b)(1), the Board will hold a public hearing to solicit recommendations and comments from members of the public regarding the specific actions and expenditures proposed by the 2023-2024 Local Control Accountability Plan of the Santa Cruz County Career Advancement Charter School and the 2023-2024 Annual Update, and 2023-2024 Budget Overview for Parents.

Open Public Hearing: Bruce Van Allen (President)

Presenter(s): Dr. Faris Sabbah, County Superintendent of Schools  
Denise Guerra-Sanson, Executive Director, Student Program

Conduct and

Close Public Hearing: Bruce Van Allen (President)

**8.3 Public Hearing: Santa Cruz County Office of Education 2023-2024 Budget**

The Santa Cruz County Office of Education's 2023-2024 Budget is presented for public comment in accordance with EDC § 1620 et seq., 24103. A copy of the budget is available upon request.

Open Public Hearing: Bruce Van Allen (President)

Presenter(s): Liann Reyes, Deputy Superintendent, Business Services  
Melissa Lopez, Director, Fiscal Services

Conduct and

Close Public Hearing: Bruce Van Allen (President)

**9. NEW BUSINESS AND ACTION ITEMS**

**9.1 Review County Board of Education's Effective Governance Handbook (Draft)**

On May 20, 2023, the Board participated in an effective governance workshop conducted by CSBA Consultant, Luan Burman Rivera. A draft handbook was created at the workshop. The Board will review this draft handbook and consider adopting it.

Presenter(s): Bruce Van Allen, Chair, Board Governance Handbook Committee

Motion &

Roll Call Vote: Bruce Van Allen (President)

**9.2 Approve Resolution #23-21, to Bring Back Retired Employee for Special Projects Gov. Code sections 7522.56 & 21229**

Pursuant to Government Code section 7522.56, the Santa Cruz County Office of Education must provide CalPERS this certification resolution when hiring a retiree before 180 days has passed since their retirement date.

Colleen Bugayong, Director of Fiscal Services, retired from Pajaro Valley Unified School District, effective August 5, 2023.

Pajaro Valley Unified School District would like to appoint Colleen Bugayongi to assist with the backlog and various special projects related to the position of Director of Fiscal Services.

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

Motion &

Roll Call Vote: Bruce Van Allen (President)

**10. SUPERINTENDENT'S REPORT**

Superintendent 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**

Santa Cruz County Board of Education  
Regular Meeting  
June 22, 2023  
4:00 p.m.

Santa Cruz County Board of Education  
Regular Meeting  
July 20, 2023  
4:00 p.m.

**14. ADJOURNMENT**

President Van Allen 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.



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### **NOTICE OF PUBLIC HEARING**

**NOTICE** is hereby given that on **Thursday June 15, 2023 at 4:00 p.m., or as soon thereafter as the matter can be heard, via videoconference ONLY at the following web address and in-person at the Santa Cruz County Office of Education (400 Encinal St, Santa Cruz),** the Santa Cruz County Board of Education will hold a public hearing to consider public input regarding the **Local Control Accountability Plan (LCAP) of the Santa Cruz County Office of Education for the 2023 - 2024 school year.** In compliance with California EDC § 52062(b)(1), the Board will hold a public hearing to solicit recommendations and comments from members of the public regarding the specific actions and expenditures proposed by the 2023-2024 Local Control Accountability Plan of the Santa Cruz County Office of Education and the 2023-2024 Annual Update, and 2023-2024 Budget Overview for Parents.

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## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 5.0.1

**Board Meeting Date:** June 15, 2023

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Action

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Information

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

**FROM:** Administration Department

**SUBJECT:** Unapproved May 18, 2023 Board Minutes

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#### BACKGROUND

Minutes from the May 18, 2023 Board Meeting.

#### FUNDING IMPLICATIONS

None.

#### RECOMMENDATION

Approve the minutes.



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**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, May 18, 2023  
4:00pm  
Boardroom and/or Zoom**

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**UNAPPROVED MINUTES**

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

Trustees Present:

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

Trustee Absent - At time of roll call:

Acosta

Staff Present:

Dr. Faris Sabbabh (Secretary), Jason Borgen, Nick Ibarra, Melissa Lopez, Angela Meeker, Rebecca Olker, John Rice, Deven Stark, Verenise Valentin

**1.1 Board Member Remote Attendance Approval**

No Trustee requested remote attendance approval.

**2. PLEDGE OF ALLEGIANCE**

President Van Allen led the Pledge of Allegiance.

**3. APPROVAL OF AGENDA**

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

Ayes: Alto, Filicetti, Nichols, Roth, Sanchez, Van Allen

Nays: None

Abstain: None

Absent: Acosta

**4. PUBLIC COMMENT**

No public comment.

**5. CONSENT AGENDA**

- 5.0.1 Minutes of the Regular Board Meeting held on March 16, 2023
- 5.0.2 Minutes of the Regular Board Meeting held on April 20, 2023
- 5.0.3 Childhood Advisory Council of Santa Cruz County, Universal Pre-Kindergarten Mixed Delivery Planning Grant

A motion was made to approve the agenda as presented (Nichols/Roth 5-0-1-1).

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

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

None.

**6. CORRESPONDENCE**

No correspondence was received.

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

Trustee Acosta arrived at the meeting.

**7.1 Santa Cruz County Office of Education Retirement Recognitions**

The Board recognized the important contributions of the following Santa Cruz County Office of Education employees who retired in the 2022-2023 school year.

Retirees: Lisa Carlton, Teacher, Alternative Education  
Sue Groth, Early Start Teacher/Coordinator, Special Education

John Rice, Executive Director, Alternative Education, shared Ms. Carlton's biography.

Dr. Deven Stark, Director, Special Education, shared Ms. Groth's biography. Ms. Groth was present to receive her award.

**7.2 Recognizing 2023 Santa Cruz County Congressional App Winner**

The Congressional App Challenge is among the most prestigious prizes in student computer science. Every year, the U.S. Congress challenges students in their districts to create and submit their original apps for a chance to win this distinguished award. Pacific Collegiate School student, Toma Brasoveanu, won the first prize for our Congressional district in California! He designed his app, Pill Alarm, to provide people a better way of monitoring personal medication, and offer scheduled reminders based on their specific medical needs. Toma shared the details of his app, his experience in DC, and was recognized by the County Board.

**7.3     2023 Educators and Community Partner of the Year**

Each year, the Santa Cruz County Board of Education celebrates the accomplishments of teachers, classified employees, administrators, school counselors and a local Community Partner. Award recipients are nominated by their peers and were awarded a plaque of outstanding achievement by Superintendent Sabbah.

Award Recipients:     Maria Ferreira, Teacher of the Year, Santa Cruz COE  
                                 Paige Lynd, Classified Employee of the Year, Happy Valley  
                                 Jose Morelos, Counselor of the Year, PVUSD  
                                 Melissa Nix, Administrator of the Year, Live Oak School District  
                                 Craig Broadhurst, Administrator of the Year, SUESD  
                                 NAMI of Santa Cruz County, Community Partner of the Year

Dr. Stark and Emily Hurd, Education Specialist, Special Education, introduced Maria Ferreira.

Michelle Stewart, Superintendent, Happy Valley Elementary School District, introduced Paige Lynd.

Karina Alvarez, Socio-Emotional Counselor, Pajaro Middle School, introduced Jose Morelos.

Mary Gaukel, Mentor/Retired Administrator, Colleen Martin, Principal, Shoreline Middle School, and Amelia Siegel, Teacher, Shoreline Middle School, introduced Melissa Nix.

Scott Turnbull, Superintendent, Soquel Union Elementary School, introduced Craig Broadhurst.

Les Forster, Retired Administrator, introduced NAMI of Santa Cruz County.

President Van Allen issued a short recess at 5:20 p.m. The meeting resumed at 5:30 p.m.

**8.     NEW BUSINESS AND ACTION ITEMS**

**8.1     Approval of Resolution #23-18 Recognizing LGBTQ+ Pride Month**

Earlier this month, the Santa Cruz County Office of Education, alongside all ten school districts, raised the Progress Flag in honor of Harvey Milk Day. The Progress Flag is a visual representation of acceptance and inclusion. The Board considered adopting Resolution #23-18 Recognizing Lesbian, Gay, Bisexual, Transgender, Queer (LGBTQ+) Pride Month.

A motion was made to approve the agenda as presented (Roth/Filicetti 7-0).

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

**8.2 Approval of Resolution #23-19 Recognizing Juneteenth**

Established as a federally recognized holiday in 2021, Juneteenth commemorates the emancipation of enslaved people in the United States. It was first celebrated in Texas on June 19, 1866, exactly one year after Major General Gordon Granger arrived in Galveston, Texas, and declared that enslaved people had been freed by the Emancipation Proclamation. The Board considered adopting Resolution #23-19 Recognizing Juneteenth.

A motion was made to approve the agenda as presented (Filicetti/Nichols 7-0).

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

**8.3 Approval of Resolution #23-20 Authorizing Inter-Fund Transfer and Designation Of Fund Balance As Committed**

The Board of Education of the Santa Cruz County Office of Education acknowledges its authority to commit, assign, or evaluate existing fund-balance classifications and identify the intended uses of committed or assigned funds. The Board of Education will annually transfer revenues received into the General Fund 01 to the Deferred Maintenance Fund 14 until this resolution is amended or the targeted balance in the fund is \$1,000,000. The Board was asked to approve Resolution #23-20

A motion was made to approve the agenda as presented (Filicetti/Roth 7-0).

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

**9. SUPERINTENDENT'S REPORT**

Superintendent Sabbah provided an update on activities and matters of interest.

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

President Van Allen:

He attended the 2023 Queer Youth Leadership Awards Ceremony.

Trustee Roth:

May 4 - Santa Cruz COE Board Agenda Planning

May 9 - Santa Cruz COE Rainbow Flag Raising

May 9 - Santa Cruz COE Board Charter Meeting

May 10 - Santa Cruz COE Picnic

May 12 - CSBA Analysis of Governor's May Revise budget

May 13 - Queer Youth Leadership Awards Dinner and Presentations

Trustee Sanchez:

He attended a CCBE policy meeting, the COE picnic, and the COE charter committee.

Trustee Alto:

She participated in the COE charter committee.

Trustee Acosta:

No report to share.

Trustee Nichols:

She was sick and was unable to participate in meetings.

Trustee Filicetti:

She attended the 2023 Queer Youth Leadership Awards Ceremony.

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

None.

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

Santa Cruz County Board of Education  
Special Meeting: Board Self-Evaluation  
May 20, 2023  
9:00 a.m.

Countywide Black Graduation  
May 20, 2023  
3:00 p.m.

COE Alternative and Special Education Graduations  
May 22 - May 26, 2023

Santa Cruz County Board of Education  
Regular Meeting  
June 15, 2023  
4:00 p.m.

Santa Cruz County Board of Education  
Regular Meeting  
June 22, 2023  
4:00 p.m.

**13. ADJOURNMENT**

President Van Allen adjourned the meeting at 6:25 p.m.



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## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 5.0.2

**Board Meeting Date:** June 15, 2023

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Action

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Information

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

**FROM:** Administration Department

**SUBJECT:** Unapproved May 20, 2023 Board Minutes

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#### BACKGROUND

Minutes from the May 20, 2023 Special Board Meeting.

#### FUNDING IMPLICATIONS

None.

#### RECOMMENDATION

Approve the minutes.



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**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**

**Special Board Meeting**

**Saturday May 20, 2023**

**9:00 am**

**Tech Center, Santa Cruz County Office of Education  
400 Encinal Street, Santa Cruz CA 95060**

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### **UNAPPROVED MINUTES**

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

##### Trustees Present:

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

##### Trustee Absent:

Acosta

##### Staff Present:

Dr. Faris Sabbabh (Secretary), Verenise Valentin

##### **1.1 Board Member Remote Attendance Approval**

No Trustee requested remote attendance approval.

#### **2. PLEDGE OF ALLEGIANCE**

President Van Allen led the Pledge of Allegiance.

#### **3. APPROVAL OF AGENDA**

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

Ayes: Alto, Filicetti, Nichols, Roth, Sanchez, Van Allen

Nays: None

Abstain: None

Absent: Acosta

#### **4. PUBLIC COMMENT**

No public comment.

#### **5. GOVERNANCE PRACTICE WORKSHOP**

##### **5.1 Effective Governance Workshop**

The Board participated in a governance workshop conducted by CSBA Consultant, Luan Burman Rivera, on Effective Governance Practices, including unity of purpose, roles, responsibilities, norms, and protocols.

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

Countywide Black Graduation  
May 20, 2023  
3:00 p.m.

COE Alternative and Special Education Graduations  
May 22 - May 26, 2023

Santa Cruz County Board of Education  
Regular Meeting  
June 15, 2023  
4:00 p.m.

Santa Cruz County Board of Education  
Regular Meeting  
June 22, 2023  
4:00 p.m.

**7. ADJOURNMENT**

President Van Allen adjourned the meeting at 1:27 p.m.



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

## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 5.0.3

**Board Meeting Date:** June 15, 2023

☒

Action



Information

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

**FROM:** Business Department

**SUBJECT:** Routine Budget Revisions

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#### BACKGROUND

April and Msy Budget Revisions

#### FUNDING IMPLICATIONS

Included herein.

#### RECOMMENDATION

Approve the revisions.



## MEMO

DATE: June 10, 2023

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: April Budget Revisions

Notable changes to the budget processed during the month of April 2023 are as follows:

### **UNRESTRICTED:**

Budget revisions processed reflect increased local revenue in the amount of \$38,547 and decreased expenditures in the amount of \$1,146,743. Significant changes are as follows:

- \$26,542 Increase to revenue for School Based Medi-Cal Administrative Activities
- (\$1,289,415) Decrease in salary/benefits based on current vacancy assumptions
- \$101,152 Net increase to supplies/services based on estimated programmatic needs for the remainder of the fiscal year.

Budget revisions processed in April 2023 had an overall increase to the unrestricted fund balance in the amount of \$1,181,590.

### **RESTRICTED:**

Budget revisions processed reflect an increase in restricted revenues in the amount of \$127,934 and a decrease in expense in the amount of \$417,684. Significant changes are as follows:

- \$464,498 Increase to LCFF revenue related to Special Education Property Tax
- (\$855,030) Decrease to Other State revenue for Special Education
- \$200,000 Increase to Other State revenue for Community Schools Partnership grant

- (\$30,000) Decrease to Local revenue for CTE-Medical Assisting Course Fees
- \$356,804 Increase to Local revenue for Medi-Cal LEA Billing claims
- (\$269,834) decrease in salary/benefits based on current vacancy assumptions
- (\$106,330) Net decrease to supplies/services based on estimated programmatic needs for the remainder of the fiscal year.

Budget revisions processed in April 2023 had an overall increase to the restricted fund balance in the amount of \$545,618.

**PACHECO BILL COMPLIANCE:**

There were no professional service agreements/contracts in excess of \$25,000 that required a budget revision be processed during April 2023.

Business department staff continue to communicate and work closely with department staff and managers to review revenues, expenditures, and budgets as 2022-23 Estimated Actuals and 2023-24 Budget Development processes conclude.

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

LR:ml

cc: Rebecca Olker

REVENUES	2022-23 Adopted Budget			2022-23 Revised Budget as of March 31, 2023			April 2023 Budget Revisions Processed			2022-23 Revised Budget as of April 30, 2023		
	UNRESTRICTED	RESTRICTED	TOTAL FUND	UNRESTRICTED	RESTRICTED	TOTAL FUND	UNRESTRICTED	RESTRICTED	TOTAL FUND	UNRESTRICTED	RESTRICTED	TOTAL FUND
LCFF Sources	\$ 21,186,880	\$ 7,741,895	\$ 28,928,775	\$ 22,942,943	\$ 7,741,895	\$ 30,684,838	\$ -	\$ 464,498	\$ 464,498	\$ 22,942,943	\$ 8,206,393	\$ 31,149,336
Federal Revenue	\$ 4,500,000	\$ 3,112,195	\$ 7,612,195	\$ 4,500,000	\$ 3,540,192	\$ 8,040,192	\$ -	\$ (8,338)	\$ (8,338)	\$ 4,500,000	\$ 3,531,853	\$ 8,031,853
Other State Revenue	\$ 287,790	\$ 9,711,496	\$ 9,999,286	\$ 287,790	\$ 10,230,511	\$ 10,518,301	\$ -	\$ (655,030)	\$ (655,030)	\$ 287,790	\$ 9,575,481	\$ 9,863,271
Other Local Revenue	\$ 1,235,404	\$ 9,171,302	\$ 10,406,707	\$ 2,589,553	\$ 10,568,365	\$ 13,157,918	\$ 34,847	\$ 326,804	\$ 361,651	\$ 2,624,400	\$ 10,895,169	\$ 13,519,569
TOTAL, REVENUES	\$ 27,210,074	\$ 29,736,889	\$ 56,946,963	\$ 30,320,286	\$ 32,080,962	\$ 62,401,249	\$ 34,847	\$ 127,934	\$ 162,781	\$ 30,355,133	\$ 32,208,896	\$ 62,564,030
EXPENDITURES												
Certificated Salaries	\$ 6,835,270	\$ 6,318,104	\$ 13,153,374	\$ 6,843,205	\$ 6,488,548	\$ 13,331,753	\$ (390,162)	\$ 105,928	\$ (284,234)	\$ 6,453,043	\$ 6,594,476	\$ 13,047,519
Classified Salaries	\$ 7,033,835	\$ 8,201,308	\$ 15,235,143	\$ 7,259,603	\$ 7,768,187	\$ 15,027,790	\$ (413,087)	\$ (170,693)	\$ (583,781)	\$ 6,846,516	\$ 7,597,494	\$ 14,444,009
Employee Benefits	\$ 7,756,303	\$ 9,253,802	\$ 17,010,105	\$ 7,774,204	\$ 9,314,648	\$ 17,088,852	\$ (486,166)	\$ (205,069)	\$ (691,235)	\$ 7,288,038	\$ 9,109,580	\$ 16,397,618
Books and Supplies	\$ 772,388	\$ 1,164,891	\$ 1,937,279	\$ 967,568	\$ 1,953,715	\$ 2,921,282	\$ 387,523	\$ (192,900)	\$ 194,623	\$ 1,355,090	\$ 1,760,815	\$ 3,115,906
Services and Other Operating Expenditures	\$ 4,126,491	\$ 5,456,937	\$ 9,583,429	\$ 3,902,307	\$ 5,720,590	\$ 9,622,897	\$ (286,371)	\$ 86,569	\$ (199,802)	\$ 3,615,936	\$ 5,807,160	\$ 9,423,096
Capital Outlay	\$ 100,000	\$ 385,120	\$ 485,120	\$ 208,962	\$ 385,120	\$ 594,082	\$ -	\$ -	\$ -	\$ 208,962	\$ 385,120	\$ 594,082
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)	\$ (2,188,136)	\$ 2,025,443	\$ (162,693)	\$ 41,520	\$ (41,520)	\$ -	\$ (2,146,616)	\$ 1,983,923	\$ (162,693)
TOTAL EXPENDITURES	\$ 28,991,785	\$ 33,396,537	\$ 62,388,322	\$ 29,267,712	\$ 34,281,007	\$ 63,548,719	\$ (1,146,743)	\$ (417,684)	\$ (1,564,428)	\$ 28,120,969	\$ 33,863,323	\$ 61,984,292
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES												
	\$ (1,781,710)	\$ (3,659,648)	\$ (5,441,358)	\$ 1,052,574	\$ (2,200,045)	\$ (1,147,471)	\$ 1,181,590	\$ 545,618	\$ 1,727,208	\$ 2,234,164	\$ (1,654,426)	\$ 579,738
OTHER FINANCING SOURCES/USES												
Interfund Transfers												
a) Transfers In	\$ -	\$ -	\$ -	\$ 360,626	\$ -	\$ 360,626	\$ -	\$ -	\$ -	\$ 360,626	\$ -	\$ 360,626
b) Transfers Out	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources/Uses				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
a) Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
b) Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	\$ (1,245,741)	\$ 1,245,741	\$ (0)	\$ (1,187,972)	\$ 1,187,972	\$ (0)	\$ -	\$ -	\$ -	\$ (1,187,972)	\$ 1,187,972	\$ (0)
TOTAL OTHER FINANCING SOURCES/USES	\$ (1,245,741)	\$ 1,245,741	\$ (0)	\$ (1,327,346)	\$ 1,187,972	\$ (139,374)	\$ -	\$ -	\$ -	\$ (1,327,346)	\$ 1,187,972	\$ (139,374)
NET INCREASE (DECREASE) IN FUND BALANCE												
	\$ (3,027,451)	\$ (2,413,907)	\$ (5,441,358)	\$ (274,772)	\$ (1,012,073)	\$ (1,286,845)	\$ 1,181,590	\$ 545,618	\$ 1,727,208	\$ 906,818	\$ (466,454)	\$ 440,363
FUND BALANCE, RESERVES												
Beginning Fund Balance												
a) As of July 1 Unaudited	\$ 27,447,824	\$ 4,900,280	\$ 32,348,104	\$ 27,970,162	\$ 5,630,832	\$ 33,600,994	\$ -	\$ -	\$ -	\$ 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	\$ 27,970,162	\$ 5,630,832	\$ 33,600,994	\$ -	\$ -	\$ -	\$ 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	\$ 27,970,162	\$ 5,630,832	\$ 33,600,994	\$ -	\$ -	\$ -	\$ 27,970,162	\$ 5,630,832	\$ 33,600,994
Ending Balance, June 30	\$ 24,420,372	\$ 2,486,373	\$ 26,906,745	\$ 27,695,390	\$ 4,618,759	\$ 32,314,149	\$ 1,181,590	\$ 545,618	\$ 1,727,208	\$ 28,876,980	\$ 5,164,377	\$ 34,041,357



## MEMO

DATE: June 10, 2023

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: May Budget Revisions

Notable changes to the budget processed during the month of May 2023 are as follows:

### **UNRESTRICTED:**

Budget revisions processed reflect increased revenue in the amount of \$551,293 and increased expenditures/transfers/contributions in the amount of \$433,707. Significant changes are as follows:

- \$1,474,372 Increase to LCFF revenue due to increased Alternative Education ADA
- (\$1,000,000) Transfer of LCFF revenue to Fund 14 Deferred Maintenance
- (\$43,937) Decrease in salary/benefits based on current vacancy assumptions
- \$113,687 Net increase to supplies/services based on estimated programmatic needs for the remainder of the fiscal year.
- \$25,000 Transfer Out from Alternative Education to Fund 13 Cafeteria/School Nutrition
- \$500,000 Contribution to Routine Restricted Maintenance

Budget revisions processed in May 2023 had an overall decrease to the unrestricted fund balance in the amount of \$65,000.

**RESTRICTED:**

Budget revisions processed reflect a decrease in restricted revenues in the amount of \$652,235 and a net decrease in expenditures/contributions in the amount of \$421,930. Significant changes are as follows:

- (\$36,444) Decrease to Federal revenue for Special Education Entitlement
  - (\$398,100) Decrease to Federal ESSER III revenue being reallocated for utilization in the 2023-24 fiscal year
  - \$100,000 Increase to Other State revenue for School Health Demonstration Project
  - (\$391,864) Decrease to Other State revenue related to State STRS on Behalf
  - \$67,655 Increase to Local revenue for Student Support Services partnership with local agencies (Community Action Board, Work4Youth, Santa Cruz Health Services Agency)
- 
- (\$391,864) Decrease in benefits related to State STRS on Behalf
  - \$90,000 Increase in services related to School Health Demonstration Project
  - (\$166,000) Decrease to supplies/services for CDC/CDPH Workforce Development grant funds reallocated for utilization in the 2023-24 fiscal year
  - (\$382,768) Decrease in supplies/services/capital outlay for ESSER III funds being reallocated for utilization in the 2023-24 fiscal year
  - (\$333,500) Decrease in services for the Mental Health Student Services Act (MHSSA) funds being reallocated for utilization in the 2023-24 fiscal year
  - \$500,000 Contribution to Routine Restricted Maintenance

Budget revisions processed in May 2023 had an overall increase to the restricted fund balance in the amount of \$769,695.

**PACHECO BILL COMPLIANCE:**

One professional service agreement/contract in excess of \$25,000 required a budget revision be processed during May 2023.

Student Support Services is a pilot participant in the School Health Demonstration Project in collaboration with CA Department of Education (CDE) and Santa Clara County Office of Education (COE). The goal of the School Health Demonstration Project is to expand comprehensive health and mental health services to public schools by providing assistance and support to build the capacity for long-term sustainability by leveraging multiple revenue sources. Per terms of the grants, Santa Cruz COE, as a pilot participant, is required to enter an agreement in the amount of \$90,000 with Santa Clara COE as the lead agency.

Business department staff continue to communicate and work closely with department staff and managers to review revenues, expenditures, and budgets 2023-24 Budget Development processes conclude and 2022-23 Unaudited Actuals closing processes begin.

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

LR:ml

cc: Rebecca Olker

REVENUES	2022-23 Adopted Budget			2022-23 Revised Budget as of April 30, 2023			May 2023 Budget Revisions Processed			2022-23 Revised Budget as of May 31, 2023		
	UNRESTRICTED	RESTRICTED	TOTAL FUND	UNRESTRICTED	RESTRICTED	TOTAL FUND	UNRESTRICTED	RESTRICTED	TOTAL FUND	UNRESTRICTED	RESTRICTED	TOTAL FUND
LCFF Sources	\$ 21,186,880	\$ 7,741,895	\$ 28,928,775	\$ 22,942,943	\$ 8,206,393	\$ 31,149,336	\$ 474,372	\$ -	\$ 474,372	\$ 23,417,315	\$ 8,206,393	\$ 31,623,708
Federal Revenue	\$ 4,500,000	\$ 3,112,195	\$ 7,612,195	\$ 4,500,000	\$ 3,531,853	\$ 8,031,853	\$ -	\$ (436,373)	\$ (436,373)	\$ 4,500,000	\$ 3,095,480	\$ 7,595,480
Other State Revenue	\$ 287,790	\$ 9,711,496	\$ 9,999,286	\$ 287,790	\$ 9,575,481	\$ 9,863,271	\$ (18,703)	\$ (287,527)	\$ (306,230)	\$ 269,087	\$ 9,287,954	\$ 9,557,041
Other Local Revenue	\$ 1,235,404	\$ 9,171,302	\$ 10,406,707	\$ 2,624,400	\$ 10,895,169	\$ 13,519,569	\$ 95,624	\$ 71,665	\$ 167,289	\$ 2,720,024	\$ 10,966,834	\$ 13,686,858
TOTAL, REVENUES	\$ 27,210,074	\$ 29,736,889	\$ 56,946,963	\$ 30,355,133	\$ 32,208,896	\$ 62,564,030	\$ 551,293	\$ (652,235)	\$ (100,942)	\$ 30,906,426	\$ 31,556,661	\$ 62,463,087
EXPENDITURES												
Certificated Salaries	\$ 6,835,270	\$ 6,318,104	\$ 13,153,374	\$ 6,453,043	\$ 6,594,476	\$ 13,047,519	\$ 17,966	\$ (15,871)	\$ 2,095	\$ 6,471,009	\$ 6,578,605	\$ 13,049,614
Classified Salaries	\$ 7,033,835	\$ 8,201,308	\$ 15,235,143	\$ 6,846,516	\$ 7,597,494	\$ 14,444,009	\$ (56,646)	\$ 153,747	\$ 97,101	\$ 6,789,870	\$ 7,751,241	\$ 14,541,110
Employee Benefits	\$ 7,756,303	\$ 9,253,802	\$ 17,010,105	\$ 7,288,038	\$ 9,109,580	\$ 16,397,618	\$ (5,257)	\$ (380,915)	\$ (386,172)	\$ 7,282,781	\$ 8,728,664	\$ 16,011,445
Books and Supplies	\$ 772,388	\$ 1,164,891	\$ 1,937,279	\$ 1,355,090	\$ 1,760,815	\$ 3,115,906	\$ 10,541	\$ (54,240)	\$ (43,699)	\$ 1,365,632	\$ 1,706,575	\$ 3,072,206
Services and Other Operating Expenditures	\$ 4,126,491	\$ 5,456,937	\$ 9,583,429	\$ 3,615,936	\$ 5,807,160	\$ 9,423,096	\$ 103,146	\$ (344,755)	\$ (241,609)	\$ 3,719,082	\$ 5,462,404	\$ 9,181,486
Capital Outlay	\$ 100,000	\$ 385,120	\$ 485,120	\$ 208,962	\$ 385,120	\$ 594,082	\$ -	\$ (260,120)	\$ (260,120)	\$ 208,962	\$ 125,000	\$ 333,962
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)	\$ (2,146,616)	\$ 1,983,923	\$ (162,693)	\$ 21,542	\$ (19,774)	\$ 1,768	\$ (2,125,074)	\$ 1,964,149	\$ (160,925)
TOTAL EXPENDITURES	\$ 28,991,785	\$ 33,396,537	\$ 62,388,322	\$ 28,120,969	\$ 33,863,323	\$ 61,984,292	\$ 91,293	\$ (921,930)	\$ (830,637)	\$ 28,212,262	\$ 32,941,393	\$ 61,153,655
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES												
	\$ (1,781,710)	\$ (3,659,648)	\$ (5,441,358)	\$ 2,234,164	\$ (1,654,426)	\$ 579,738	\$ 460,000	\$ 269,695	\$ 729,695	\$ 2,694,165	\$ (1,384,732)	\$ 1,309,433
OTHER FINANCING SOURCES/USES												
Interfund Transfers												
a) Transfers In	\$ -	\$ -	\$ -	\$ 360,626	\$ -	\$ 360,626	\$ -	\$ -	\$ -	\$ 360,626	\$ -	\$ 360,626
b) Transfers Out	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ 25,000	\$ -	\$ 25,000	\$ 525,000	\$ -	\$ 525,000
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources/Uses				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
a) Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
b) Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	\$ (1,245,741)	\$ 1,245,741	\$ (0)	\$ (1,187,972)	\$ 1,187,972	\$ (0)	\$ (500,000)	\$ 500,000	\$ -	\$ (1,687,972)	\$ 1,687,972	\$ (0)
TOTAL OTHER FINANCING SOURCES/USES	\$ (1,245,741)	\$ 1,245,741	\$ (0)	\$ (1,327,346)	\$ 1,187,972	\$ (139,374)	\$ (525,000)	\$ 500,000	\$ (25,000)	\$ (1,852,346)	\$ 1,687,972	\$ (164,374)
NET INCREASE (DECREASE) IN FUND BALANCE												
	\$ (3,027,451)	\$ (2,413,907)	\$ (5,441,358)	\$ 906,818	\$ (466,454)	\$ 440,363	\$ (65,000)	\$ 769,695	\$ 704,695	\$ 841,818	\$ 303,240	\$ 1,145,058
FUND BALANCE, RESERVES												
Beginning Fund Balance												
a) As of July 1 Unaudited	\$ 27,447,824	\$ 4,900,280	\$ 32,348,104	\$ 27,970,162	\$ 5,630,832	\$ 33,600,994	\$ -	\$ -	\$ -	\$ 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	\$ 27,970,162	\$ 5,630,832	\$ 33,600,994	\$ -	\$ -	\$ -	\$ 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	\$ 27,970,162	\$ 5,630,832	\$ 33,600,994	\$ -	\$ -	\$ -	\$ 27,970,162	\$ 5,630,832	\$ 33,600,994
Ending Balance, June 30	\$ 24,420,372	\$ 2,486,373	\$ 26,906,745	\$ 28,876,980	\$ 5,164,377	\$ 34,041,357	\$ (65,000)	\$ 769,695	\$ 704,695	\$ 28,811,980	\$ 5,934,072	\$ 34,746,052



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 7.1

**Board Meeting Date:** June 15, 2023

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Action

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Information

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

**FROM:** Dr. Faris Sabbah, County Superintendent of Schools  
Dr. Heather Wygant, Science Coordinator, Educational Services

**SUBJECT:** Recognizing the 2023 STEAM Expo Winners

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### BACKGROUND

The Board will recognize 2023 STEAM Expo finalists Jack Driscoll-Natale (junior, Pacific Collegiate School) and Hazel Campell (freshman, Pacific Collegiate School). Both students, alongside Santa Cruz COE Science Coordinator Dr. Heather Wygant traveled to Dallas, Texas last month to attend the 2023 Regeneron International Science and Engineering Fair (ISEF). Both students presented projects at ISEF.

### FUNDING IMPLICATIONS

None.

### RECOMMENDATION

Receive the presentation and recognize the students



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 7.2

**Board Meeting Date:** June 15, 2023

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Action

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Information

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

**FROM:** Dr. Faris Sabbah, County Superintendent of Schools  
Dr. Angela Meeker, Associate Superintendent, Ed. Services

**SUBJECT:** Certificates of Completion for Administrative Credential Training

#### BACKGROUND

The County Board of Education will recognize 19 administrators who have completed the Santa Cruz County Office of Education Clear Administrative Services Credential Program, Act II.

Administrators:	Mohamed Amine Bouchti	Rene Ohana
	Renee Golder	Michael Paynter
	Joe Gregorio	Sara Pearman
	Mary Ann Hilton	Dave Poetzinger
	Katie Kriscunas	Cristal Renteria
	Erin Legorreta	Georgia Tyrrell
	Marina Maldonado	Todd Wilson
	Michelle Menchaca	Nathan Winchell
	Melissa Nix	Dr. Heather Wygant
	Sara Norris	

#### FUNDING IMPLICATIONS

None.

#### RECOMMENDATION

Receive the presentation and recognize the administrators.



**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:** June 15, 2023

☐

Action

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Information

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

**FROM:** Dr. Faris Sabbah, County Superintendent of Schools  
Dr. Jennifer Izant Gonzales, Director, Alternative Education

**SUBJECT:** 2023-2024 Local Control Accountability Plan (LCAP) of the Santa Cruz County Office of Education

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#### BACKGROUND

In compliance with California EDC § 52062(b)(1), the Board will hold a public hearing to solicit recommendations and comments from members of the public regarding the specific actions and expenditures proposed by the 2023-2024 Local Control Accountability Plan of the Santa Cruz County Office of Education and the 2023-2024 Annual Update, and 2023-2024 Budget Overview for Parents.

#### FUNDING IMPLICATIONS

None.

#### RECOMMENDATION

Open, Conduct, and Close Public Hearing

# LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Santa Cruz County Office of Education

CDS Code: 44104470000000

School Year: 2023-24

LEA contact information:

Dr. Jennifer Izant Gonzales

Director

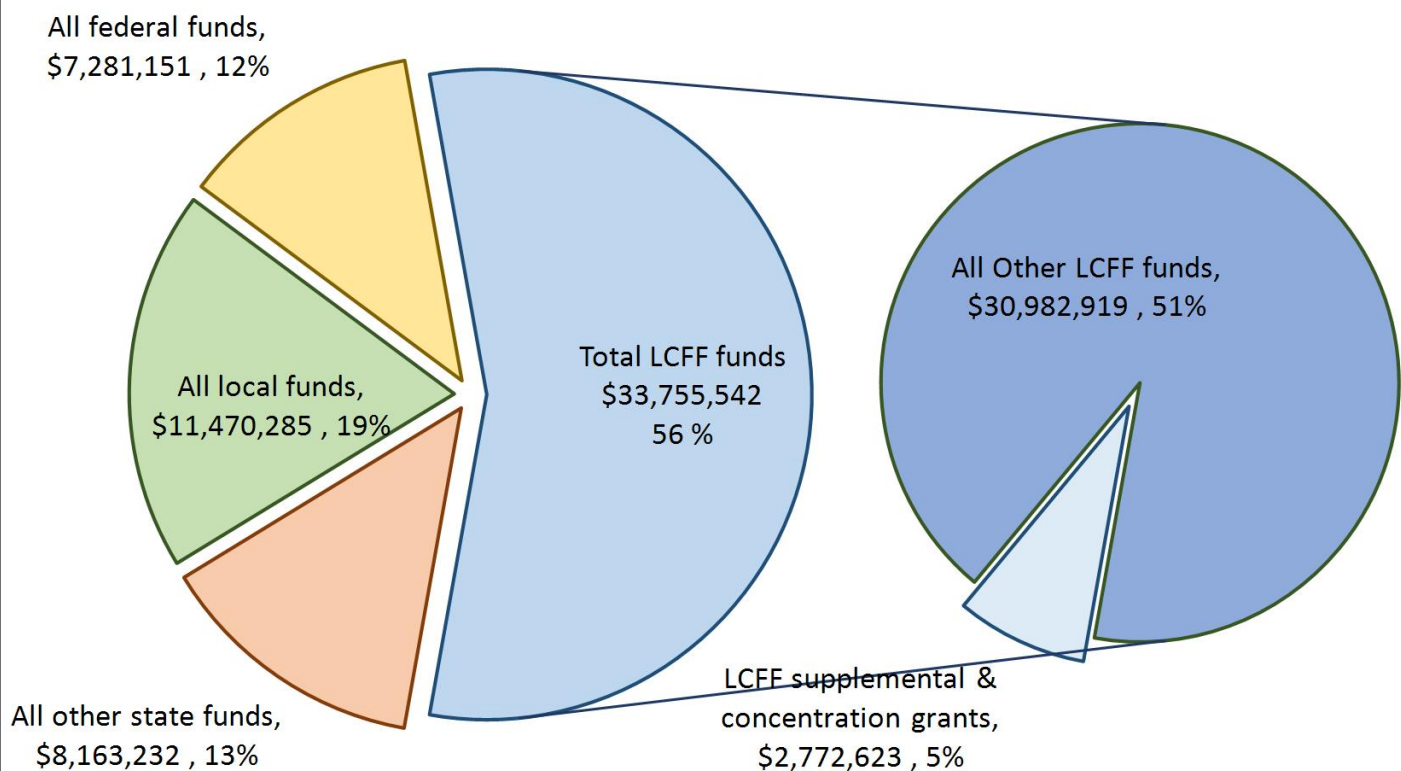
jizant@santacruzcoe.org

(831) 466-5739

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

## Budget Overview for the 2023-24 School Year

### Projected Revenue by Fund Source

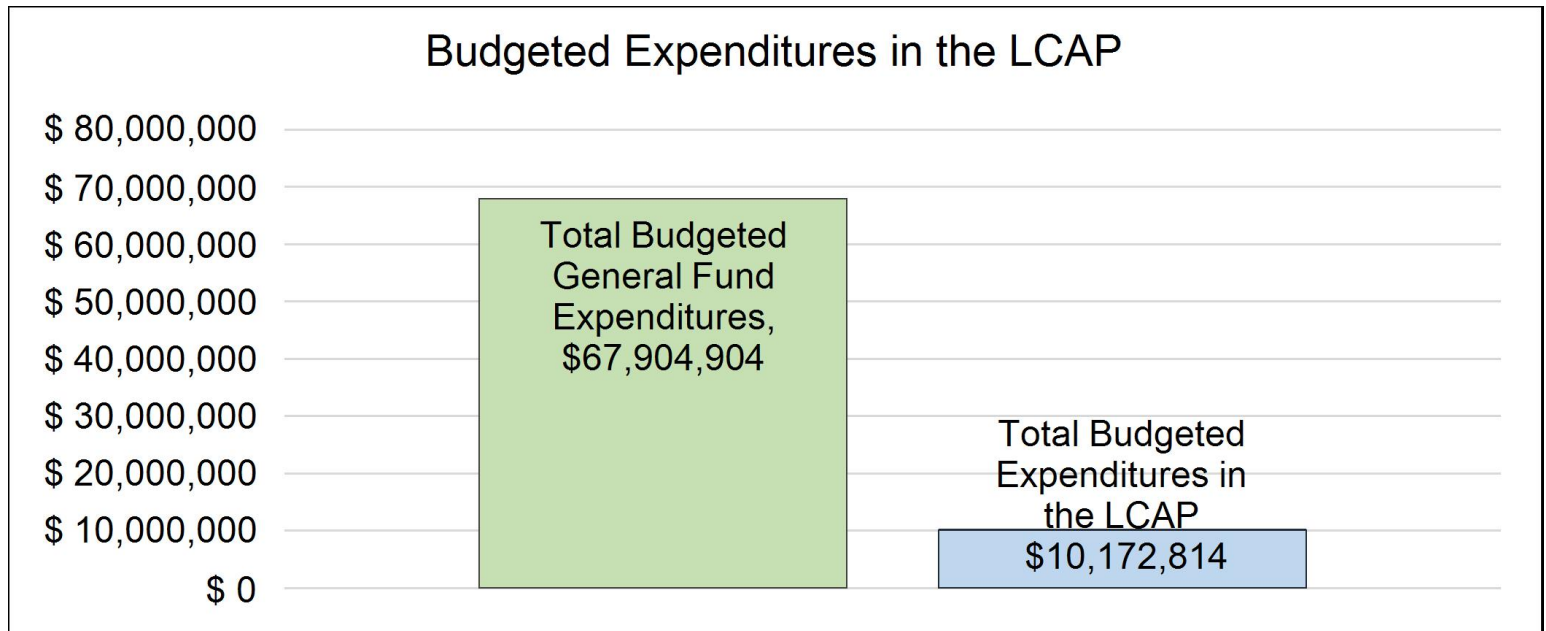


This chart shows the total general purpose revenue Santa Cruz County Office of Education expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Santa Cruz County Office of Education is \$60,670,210, of which \$33,755,542 is Local Control Funding Formula (LCFF), \$8,163,232 is other state funds, \$11,470,285 is local funds, and \$7,281,151 is federal funds. Of the \$33,755,542 in LCFF Funds, \$2,772,623 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

## LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Santa Cruz County Office of Education plans to spend for 2023-24. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Santa Cruz County Office of Education plans to spend \$67,904,904 for the 2023-24 school year. Of that amount, \$10,172,814 is tied to actions/services in the LCAP and \$57,732,090 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

The LCAP for the Santa Cruz County Office of Education primarily focuses on the services provided for students with high needs, ensuring we are including the state priorities and the input of our educational partners. The Santa Cruz COE is a large organization that serves all districts in Santa Cruz County as well as providing direct services for our Special Education and Alternative Education students. The budget expenditures not included in the LCAP include many of the services the Santa Cruz COE provides outside the Court and Community programs. Examples of other program expenses include our Business Department, the Educational Services Department, Student Services, Human Resources, Technology Plus Team, Migrant Education, Child Development Resource Center, New Teacher Project, and more. Other general fund expenditures include operational costs, rent, salaries, and utilities. Additionally, there are other funding streams such as grants and federal funds that have their own comprehensive plans with expenses such as the School Plan for Student Achievement (SPSA).

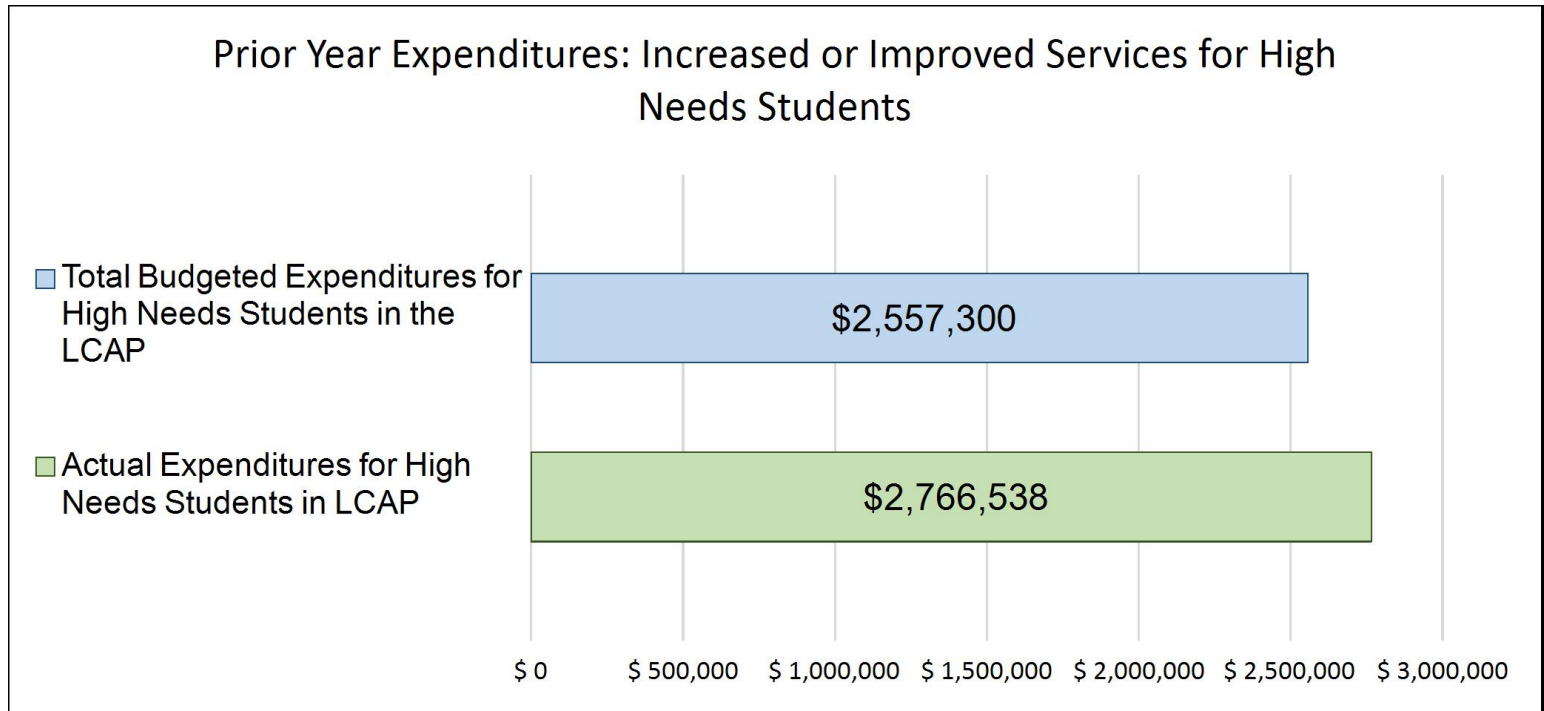
## Increased or Improved Services for High Needs Students in the LCAP for the 2023-24 School Year

In 2023-24, Santa Cruz County Office of Education is projecting it will receive \$2,772,623 based on the enrollment of foster youth, English learner, and low-income students. Santa Cruz County Office of Education must describe how it intends to increase or improve services for high needs students in the LCAP. Santa Cruz

County Office of Education plans to spend \$2,772,623 towards meeting this requirement, as described in the LCAP.

## LCFF Budget Overview for Parents

### Update on Increased or Improved Services for High Needs Students in 2022-23



This chart compares what Santa Cruz County Office of Education budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Santa Cruz County Office of Education estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2022-23, Santa Cruz County Office of Education's LCAP budgeted \$2,557,300 for planned actions to increase or improve services for high needs students. Santa Cruz County Office of Education actually spent \$2,766,538 for actions to increase or improve services for high needs students in 2022-23.

# Local Control and Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Santa Cruz County Office of Education	Dr. Jennifer Izant Gonzales Director	jizant@santacruzcoe.org (831) 466-5739

## Plan Summary [2023-24]

### General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA.

Santa Cruz County is located on the beautiful central coast of California at the northern part of Monterey Bay. Geographically, Santa Cruz County is the second smallest county in the state. The county stems from the small northern community of Davenport to the city of Watsonville in the Pajaro Valley at the southernmost part. The Santa Cruz County Office of Education (COE) operates a robust Alternative Education department comprising of Court and Community Schools situated around the county. A snapshot of our enrollment on a given day throughout the year tends to hover between 700-900 students with a total of roughly 1,000 students being served annually. The mission of our program is to ensure that every student has access and supports to an educational program that suits their individual needs and aspirations. This is accomplished through a variety of educational models offered throughout the county at our various locations.

Our students enter our programs with their own history and educational experience. We take the time to learn about each student, what has worked in the past, what has not worked, and what their goals are. Each student who enters our programs has an intake to get to know our program offerings and for us to learn more about the student. This process helps us transition the student into our programs. The unique needs of the student are also addressed and plans are put into place upon enrollment to connect students with team members to provide appropriate support such as special education services, coordination of foster youth support, services for students experiencing homelessness, counseling, or multilingual program support for English Learners. Students have access to a broad course of study, counseling, food, work-based learning, employment counseling, language acquisition support as needed, special education services, and an individually tailored academic experience.

Many of our students attend our programs temporarily and often our students arrive at our schools after not experiencing success with their previous educational program. With each new or continuing student, we review their transcripts and create an action plan to get students caught up and to meet their graduation and post-graduation goals. We continuously monitor credit accrual and utilize our Star Renaissance assessment data. Commonly used measurements such as the California Assessment of Student Performance and Progress (CAASPP) are administered however, it is important to note that this snapshot is not an adequate measurement of student progress in our programs due to

the high mobility of our students and the fact that students often attend our programs after significant gaps in learning. That being said, we do administer state tests and analyze the results for any trends. We also administer the California Healthy Kids Survey as well as our internal surveys each year to monitor our progress as an organization in meeting the needs of all of our community members. Traditionally, as a Dashboard Alternative School Status (DASS) program, the priority of high school dropout rates are not used as a metric. Middle school dropout rates and the chronic absenteeism rate is also not used as a metric. This is the first year that the US Department of Education denied California's waiver to allow modified metrics so the CA School Dashboard shows Alternative Education programs the same as traditional schools. The chronic absenteeism rate is for grades K-8 which captures a very small portion of our program.

According to the 2022 California School Dashboard, 48.7% of our Community School students identify as Hispanic, 39% identify as white, 21 students identify with two or more races, 7 students identify as Asian, 5 students identify as African American, 5 students identify as American Indian, 2 as Filipino, and 2 students identify as Pacific Islander. 16.3% of our student population are identified as English Learners and as mentioned above regarding state testing, reclassification of English Learners and measuring progress through the ELPAC can be extremely challenging due to the mobility of our students. Just over 50% of students enrolled in our Community School programs are considered socioeconomically disadvantaged. Our Community School has 1.4% foster youth and 1.7% students experiencing homelessness and 14.6% of students receive special education services.

According to the 2022 California School Dashboard, the Santa Cruz County Court School with 64 total students includes 79.7% of students identifying as Hispanic, 15.3% of students identifying as white, 1 student identifying as African American, and 1 student identifying as American Indian. 100% of students in Court School programs are considered socioeconomically disadvantaged. 44.1% of students are considered English Learners, and 39% of students receive special education services.

Santa Cruz COE Court and Community School programs participate in the Dashboard Alternative School Status (DASS) system which has modified metrics for alternative schools through the California School Dashboard. All state priorities are reflected upon and woven into the LCAP. Below is a summary of the 10 state priorities as well as metrics, some referenced above, that are not applicable to our programs. In addition, we bring our local indicators to the Board each year.

#### Priority #1 Basic

All teachers are fully credentialed and appropriately assigned in our programs. We ensure each student and teacher has standards-aligned curriculum and materials and that our school sites are safe and in good repair. Priority #1 is addressed in our goal #1.

#### Priority #2 Implementation of State Standards

Our instructional staff have continuous training on the state standards and the alignment of the English Language Development Standards. Priority #2 is addressed in our goal #1.

#### Priority #3 Parent Involvement

Parent engagement and involvement is a high priority for our programs and we provide opportunities and outreach to our community specifically ensuring participation of the families of our high needs students. Priority #3 is addressed in goal #3.

#### Priority #4 Pupil Achievement

As previously mentioned, we do administer the state tests but do not consider the results as the best metric for student academic achievement. Additionally, the percentage of students who have completed the a-g requirements or CTE pathways does not apply to the majority of our students who are not in our programs for their entire high school career. We are working to create, maintain, and improve the number of students we have who complete college courses, and a-g courses specifically from traditionally marginalized groups. Measuring the progress of English Proficiency through the ELPAC and reclassification are also metrics that have challenges when applied to our programs because of student mobility. Furthermore, the passing of AP exams or the EAP are not applicable to our programs. With these explanations in mind, we do administer both the CAASPP and ELPAC and analyze the results along with our local Star Renaissance data. In goal #1 we discuss Priority #4 including the progress of our multilingual students and address the academic achievement of students.

#### Priority #5 Pupil Engagement

While attendance rates were measured differently through the pandemic with the attendance/engagement documentation, we do monitor student attendance and participation regularly. Chronic absenteeism is a K-8 indicator that captures a very small amount of our students in middle school. The high school and middle school dropout rates are not included as metrics for DASS programs. Priority #5 is addressed through goal #2.

#### Priority #6 School Climate

Our Court and Community School programs do not expel students and we educate students who are expelled from local schools. We track and monitor suspension rates in our schools and these rates continue to be very low. We utilize the CA Healthy Kids Survey, local surveys, and evidence from student and parent meetings to gauge school climate. Priority #6 is addressed in Goal #2.

#### Priority #7 Course Access

All students have access to a broad course of study in our programs and this priority is addressed in goal #1.

#### Priority #8 Student Outcomes

Student outcomes and professional learning as measured metrics are included in goal #1.

#### Priority #9 Expelled Pupils

The Santa Cruz COE coordinates educational services for expelled pupils throughout the county. The newest version of the countywide plan for expelled youth was revised throughout the 20-21 school year and submitted to the California Department of Education.

#### Priority #10 Foster Youth

The Santa Cruz COE coordinates services countywide for our foster youth and this priority is addressed in goal #5.

## Reflections: Successes

A description of successes and/or progress based on a review of the California School Dashboard (Dashboard) and local data.

For the 2022 California School Dashboard, both the four year grad cohort rate and the one year grad rate was published for Dashboard Alternative School Status (DASS) programs. For the past few years, COE court and community school programs have had a one year cohort rate but due to the denial of California's waiver by the U.S. Department of Education in 2022, the DASS one-year graduation rate will not be used for accountability purposes. Instead, it is provided for informational purposes only at the school-level for DASS schools. Despite this change, our programs have a strong grad rate. According to the 2022 Dashboard, our Community School grad rate was at 79.4% and our one year cohort was at 93.8%. The highly individualized and small nature of our programs has created success with our increasing graduation rate. When a student enters our programs and throughout their time with us, they receive individual reviews of their transcripts and progress. The family and support team of the student is also involved in these reviews and we ensure students are receiving appropriate support and opportunities to meet their needs and academic aspirations. Certain waivers for applicable students are also put into place in accordance with the law for students who qualify (AB-167, AB 1806, AB-2306).

Annually, our local data indicates that students feel safe at school and have staff who care and are dedicated to student success. According to our internal survey administered Spring 2023, 91.7% of students feel safe at school and 92.8% of parents feel our schools are safe. 85.3% of students feel that school staff cares about them with 11.5% not having an opinion and 96.4% of families believe the school staff cares about their student. The California Healthy Kids Survey was administered throughout the county during the Fall 2022 semester. The Healthy Kids survey showed that students in our programs rated their school connectedness as higher than in traditional comprehensive school settings.

In addition to our graduation rate and school safety and connectedness, our college and career team have been advancing opportunities for our students to have access to dual enrollment opportunities as well as college and career exploration. Having students experience success with college courses as well as learning how to navigate the community college systems during high school will set them up for success after graduation. The curriculum and instruction practices in our programs are designed to meet the needs and interests of our students. We are continuously taking a critical look at our curriculum and instructional practices to break down any barriers that may exist and to ensure our curriculum is inclusive and teaching practices are culturally responsive. We have a dedicated group of educators who reflect on their own practices as well as systemic barriers in our educational system that exist and are committed to change. We work in conjunction with our Educational Services and Student Support Services team along with our internal professional development leaders in Alternative Education, to create a professional learning environment that is committed to racial and social justice and asset-based.

## Reflections: Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

We have reviewed the Dashboard data, our local perception data, local academic data, and the California Healthy Kids Survey data, to assess our progress and create meaningful actions rooted in authentic need. We have spoken to the issues with the CAASPP as a

measurement, our local assessments and the state assessments reveal our students enter our programs below or significantly below grade level in English Language Arts and Mathematics. With this in mind, it is most important for us to continue to provide a rigorous and engaging learning experience that connects with each student and ignites a desire to learn. According to the CA School Dashboard, all student groups were in the "very low" category for both English Language Arts and Mathematics. We will build on our success with the College and Career team by increasing college access to our students through dual enrollment, especially for our incarcerated youth and youth who are justice impacted. Additionally, despite the fact that we have ongoing enrollments and students often enter our program past the point of being able to complete the a-g requirements, we are continuing to work on student access to a-g courses as well as provide more opportunities to retake a-g courses when a student earns a D or F.

## LCAP Highlights

A brief overview of the LCAP, including any key features that should be emphasized.

The Santa Cruz County Office of Education Court and Community Schools have three goals that were developed with stakeholder feedback and involvement. We have two additional goals related to California State Priorities 9 and 10 which specifically address the Santa Cruz County Office of Education's commitment to ensure the education of expelled youth and the countywide coordination of foster youth services. With each goal, the Santa Cruz COE ensures increased and improved services for foster youth, English learners, and socioeconomically disadvantaged students.

1. Students will have access and support to an individually-tailored rigorous and engaging educational experience that is inclusive, culturally relevant, standards-aligned, and promotes individual growth during school and after graduation.
2. The Santa Cruz COE will create and sustain safe, engaging, and inclusive learning environments that support the social and emotional needs and growth of our students.
3. The Santa Cruz COE will partner with our students, families, and the community to create collaborative relationships, engaging learning opportunities, and shared responsibility for the empowerment of our students.
4. The Santa Cruz County Office of Education will coordinate the countywide plan for expelled youth and continue to support the educational needs of expelled youth.
5. The Santa Cruz County Office of Education will coordinate services for foster youth and students experiencing homelessness in our Court and Community Schools and districts throughout our county.

# Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

## ***Schools Identified***

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

None

## ***Support for Identified Schools***

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

N/A

## ***Monitoring and Evaluating Effectiveness***

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

N/A

# Engaging Educational Partners

A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.

The Santa Cruz COE Alternative Education department partners with our community to continuously evaluate and improve our programs. We have been extremely grateful to our families, students, and community for continuously engaging in the feedback and planning process. For the LCAP we had staff, student, and family surveys which also provided an opportunity to discuss the coordination of other pandemic relief funding. In addition to the surveys, we held student focus groups which provided the opportunity for students to engage in a dialogue about their experience through the pandemic and their hopes for the next school year. Throughout the Spring semester, student focus groups were held in person to provide an excellent opportunity to amplify and honor the voices and experiences of our students. Our different parent groups, including our Parent Advisory Committee, DELAC, ELAC, and School Site Council all participated in providing feedback and direction for the LCAP and these meetings took place in April. Parents of students with special education services were included. Classified staff, certificated staff, and administrators participated in the LCAP survey as well as staff meetings regarding our goals and actions. Our Classified and Certificated unions were involved and consulted for feedback. Our department works closely with our SELPA, attending monthly meetings as well as consulting directly with our Executive Director of SELPA. Our small programs also have many opportunities for dialogue both formally through conferences and informally through virtual and in person conversations. The public hearing for our LCAP is scheduled for June 8th, 2023.

A summary of the feedback provided by specific educational partners.

Feedback from families of English Learners and advisory groups supported our efforts to provide educational experiences that meet the individual needs of the students. The parents commended our organization for the great communication and support of their students. Our Sequoia and South County families continued to stress the importance of the communication and resources provided at the Sequoia Schools campus. Continuing our current efforts and staying connected to families was emphasized as important to our parent groups. 90.6% of families indicated that our school staff is dedicated to the academic success of their student, with 7.3% having no opinion and 92.8% of families indicate their student feels safe at school and 96.4% of families report feeling the staff cares about their student. Continuing and strengthening our academic, engagement, and social-emotional supports was reflected as appreciated and important according to our family survey. According to our student survey, 90.6% of students feel our staff is dedicated to their academic success with 7.3% not having an opinion on the questions and 91.7% of students feel safe at school with 7.9% not having an opinion on the question. 85.3% of students report the staff cares about them with 11% not having an opinion. The student responses to our survey were aligned to the family responses with more students opting to use the no opinion or neutral option. Our student focus groups added to the data and our students reported enjoying their school community, the teachers and staff, flexibility, and small size. The students described their school work as appropriately challenging and wanting more resources for field trips, engaging curriculum and activities. From our staff survey, 100% believe the staff care about students and 80.4% believe our schools are safe with 14.6% feeling neutral. 90.2% of staff report feeling comfortable discussing concerns with their colleagues. Our colleagues provided specific feedback regarding more curriculum and instruction support for our multilingual students, more access across our programs for counseling, and stronger coordination of services and identification for our students experiencing homelessness and foster youth. All stakeholder groups expressed the need to continue to strengthen our robust counseling and support network, and engagement with families and community resources that provide hands-on learning experiences for students.

A description of the aspects of the LCAP that were influenced by specific input from educational partners.

Educational partner feedback directly impacted each goal of this LCAP as well as the coordination of funds received to support our students and programs during the pandemic and beyond.

Goal #1

Students will have access and support to an individually-tailored rigorous and engaging educational experience that is inclusive, culturally relevant, standards-aligned, and promotes individual growth during school and after graduation. This goal was emphasized by all groups to keep our programs small, tailored to students, and ensure curriculum and instruction are engaging, rigorous, and culturally relevant.

Goal #2

The Santa Cruz COE will create and sustain safe, engaging, and inclusive learning environments that support the social and emotional needs and growth of our students. Continuing to strengthen our counseling supports for students was voiced as a priority across educational partner groups.

Goal #3

The Santa Cruz COE will partner with our students, families, and the community to create collaborative relationships, engaging learning opportunities, and shared responsibility for the empowerment of our students. Our students voiced community partnerships, field trips, and opportunities to learn in the community as a priority. Our families articulated they want to continue to strengthen their connection to their student's school.

Goals #4 and #5

The Santa Cruz County Office of Education will coordinate the countywide plan for expelled youth and continue to support the educational needs of expelled youth.

The Santa Cruz County Office of Education will coordinate services for foster youth and students experiencing homelessness in our Court and Community Schools and districts throughout our county.

While these goals are required of COEs, we ensure community voice is included in how we deliver services. We work closely with our district partners, families, and Foster Youth team members and liaisons to meet the needs of our community and continuously improve our services.



# Goals and Actions

## Goal

Goal #	Description
1	Students will have access and support to an individually-tailored rigorous and engaging educational experience that is inclusive, culturally relevant, standards-aligned, and promotes individual growth during school and after graduation.

An explanation of why the LEA has developed this goal.

The academic achievement of our students is integral to our educational organization and the way we approach learning is shaped by each unique student. We are actively engaged in continuous improvement in the areas of curriculum and instruction and this goal, along with our other goals and actions are shaped with the voices of our community. Each goal is rooted in equity, inclusive practices, and honors each of our learners. Each year we maintain safe school facilities, appropriately placed teachers, and offer a relevant and engaging continuum of educational opportunities to meet the needs of our students. The metrics and actions chosen for this goal provide us with the data needed to measure whether or not we are promoting and sustaining an individually-tailored rigorous and engaging educational experience that is inclusive, culturally relevant, standards-aligned, and promotes individual growth during school and after graduation.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Ensure student access and support to education by percentage of teachers appropriately placed and credentialed as measured annually through the SARC. (Priority 1).	100% of teacher are appropriately placed and credentialed measured annually through SARC. Last adopted SARC from Spring 2021.	100% of teachers are appropriately placed and credentialed measured annually through SARC. Last adopted SARC from Spring 2022.	100% of teachers are appropriately placed and credentialed measured annually through SARC. Last adopted SARC from Spring 2023.		Maintain 100% appropriate placement of teachers and verify credentials annually.
Ensure student access and support to education by percentage of students having	All students have access to standards-aligned instructional materials as measured through	All students have access to standards-aligned instructional materials as measured through	All students have access to standards-aligned instructional materials as measured through		Maintain 100% of students have access to standards-aligned instructional materials

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
standards-aligned instructional materials as measured through yearly SARC. (Priority 1).	SARC. Last adopted SARC from Spring 2021.	SARC. Last adopted SARC from Spring 2022.	SARC. Last adopted SARC from Spring 2023.		as measured through SARC.
Ensure student access to education by maintaining 100% school facilities as measured through SARC (Priority 1).	100% of school facilities are maintained and in good repair as measured through the SARC. Last adopted SARC from Spring 2021.	100% of school facilities are maintained and in good repair as measured through the SARC. Last adopted SARC from Spring 2022.	100% of school facilities are maintained and in good repair as measured through the SARC. Last adopted SARC from Spring 2023.		Maintain 100% of facilities are in good repair as measured by SARC.
Self reflection questions 1 and 2 of the implementation of SBE Adopted Academic and Performance Standards including how programs and services will enable multilingual students to access the academic content standards and ELD Standards (Priority 2).	<p>Question #1 ELA score=4 ELD=3 Math=4 NGSS=3 HSS=3</p> <p>Question #2 ELA score=4 ELD=3 Math=4 NGSS=3 HSS=3</p>	<p>Question #1 ELA score=4 ELD=3 Math=4 NGSS=3 HSS=3</p> <p>Question #2 ELA score=4 ELD=3 Math=4 NGSS=3 HSS=3</p>	<p>Question #1 ELA score=4 ELD=3 Math=4 NGSS=3 HSS=3</p> <p>Question #2 ELA score=4 ELD=3 Math=4 NGSS=3 HSS=3</p>		<p>Question #1 ELA score=4 ELD=4 Math=4 NGSS=4 HSS=4</p> <p>Question #2 ELA score=4 ELD=4 Math=4 NGSS=4 HSS=4</p>
Local Indicator data and survey data (Priority 7).	Local Indicator data shows students have access to a broad course of study.	Students have access to a broad course of study as indicated by local indicators and 88.6% of families agree their students	Students have access to a broad course of study as indicated by local indicators and 88.1% of families agree their students		Continue to provide a broad course of study to all students as measured by our local indicators and have parents agree their

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		have access to standards-aligned courses of study.	have access to standards-aligned courses of study.		student has access to standards-aligned courses at least 85% of the time.
College and Career Indicator (Priority 4 and 8).	According to the 2020 Dashboard College and Career Indicator for Santa Cruz County Community indicated that 25.1% of our students were considered prepared.	There was not a CCI for the 2021 Dashboard but there was a college and career report.	There was not a CCI for the 2022 Dashboard but there was a college and career report.		When the CCI returns we aim for 40% prepared.
English Learner reclassification rate (Priority 4).	2020-2021 baseline was zero due to the pandemic.	During the 2021-2022 school year we did not reclassify any students. While we had four students attain a level 4 on the ELPAC, due to not meeting all criteria for reclassification we were unable to reclassify.	During the 2022-2023 school year we have reclassified 3 students!		15 students reclassified.
Star Renaissance student growth percentile (Priority 4).	Pandemic results from Star Renaissance testing conducted during 2020-2021.  Student Median Growth Percentile: Reading	21-22  Student Median Growth Percentile: Reading All: 42% EL: 37%	22-23  Student Median Growth Percentile: Reading All: 45% EL: 47%		Reading All students growth percentile at 50% Reduce disparity between high needs students and all students with median growth percentile

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	<p>All: 45% EL: 31% Special Education: 36% Low Income: 41%</p> <p>Math All: 39% EL: 33% Special Education: 38% Low Income: 38%</p>	<p>Special Education: 35% Low Income: 36%</p> <p>Math All: 45% EL: 26% Special Education: 30% Low Income: 44%</p>	<p>Special Education: 48% Low Income: 44%</p> <p>Math All: 50% EL: 48% Special Education: 44% Low Income: 51%</p>		<p>scores within 5% of all students.</p> <p>Math All students growth percentile at 50% Reduce disparity between high needs students and all students with median growth percentile scores within 5% of all students.</p>
ELPAC Data (Priority 4).	The 2018-2019 ELPAC data for Santa Cruz County Community showed 18.95% scored level 4. The test metrics changed and was not administered in 19-20. Baseline data should be considered the 20-21 data.	20-21 ELPAC Data: Level 4=6.41% Level 3=43.59% Level 2=37.18% Level 1=12.82%	21-22 ELPAC Data Level 4=5.19% Level 3=33.77% Level 2=44.16% Level 1=16.88%		Increase overall score of 4 to 20% and use the data as part of the reclassification process.

## Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Instructional staff at Sequoia Schools	Ensure adequate staffing at the Sequoia Schools campus which has been designated to support students with high needs have access and support to an individually-tailored rigorous and engaging educational	\$868,840.58	Yes

Action #	Title	Description	Total Funds	Contributing
		experience that is inclusive, culturally relevant, standards-aligned and promotes individual growth during school and after graduation.		
<b>1.2</b>	Instructional Assistants in classes to support students with high needs	Increase academic support for students with high needs to improve access and success to their individually tailored educational experience.	\$570,124.90	Yes
<b>1.3</b>	Technology Coordinator	Technology and data specialist ensuring students have access and support to their education through internet connected devices.	\$117,131.55	No
<b>1.4</b>	Teacher on Special Assignment (TOSA)	Multilingual TOSA focusing on coordinating individually-tailored academic supports and coaching for teachers of our multilingual students. Designing and coordinating professional development for staff that focuses on English Learners. The position will work to ensure language acquisition programs are implemented and evaluated to promote student success. These actions support our goal of promoting and sustaining an individually-tailored rigorous and engaging educational experience that is inclusive, culturally relevant, standards-aligned, and promotes individual growth during school and after graduation.	\$166,235.14	Yes
<b>1.5</b>	Maintenance and Operations	Ensuring access to an educational experience that is safe and conducive to learning to support our goal of promoting and sustaining an individually-tailored rigorous and engaging educational experience that is inclusive, culturally relevant, standards-aligned, and promotes individual growth during school and after graduation.	\$231,067.26	No
<b>1.6</b>	Special Education Coordination	Ensuring access for all students, including students with exceptional needs through case management, training, and coordination of services. This team works in conjunction with our classroom teachers and Student Services Director to ensure optimal services for our	\$61,120.48	No

Action #	Title	Description	Total Funds	Contributing
		students. The Student Service Director attends local SELPA meetings and coordinates services with districts.		
<b>1.7</b>	College and Career Coordination and Support	To meet our goal of supporting students with their individually tailored educational experience that supports their passions during and after graduation, we need a coordinator who specifically works to support our students with high needs with college access, job support, and transition support. Our most recent College and Career Indicator reveal the disparities between student groups attaining college and career readiness.	\$140,819.79	Yes
<b>1.8</b>	Curriculum	Expanding our curriculum options with more resources for our multilingual program (ELD) and providing more inclusive and relevant curriculum is an action that supports sustaining an individually-tailored rigorous and engaging educational experience that are inclusive, culturally relevant, standards-aligned, and promotes individual growth during school and after graduation.	\$74,000.00	No
<b>1.9</b>	Professional Development specifically focused on high needs learners	Ensuring access and support for students with high needs is crucial to our goal. Professional learning opportunities to support our multilingual students related to the ELD standards, EL Roadmap, and curriculum and instruction. Professional development in partnership with our Foster Youth coordinating team, and professional learning in support of our socioeconomically disadvantaged students.	\$0.00	No
<b>1.10</b>	Professional Development for all students	Ensuring an individually tailored academic experience that is promoting and sustaining educational experiences that are inclusive, culturally relevant, standards-aligned, and promotes individual growth during school and after graduation requires ongoing professional development. Robust professional development and collaboration focused on rigorous, inclusive, curriculum and instructional practices that are interdisciplinary and standards-aligned.	\$0.00	No

Action #	Title	Description	Total Funds	Contributing
		<ul style="list-style-type: none"> <li>• Ongoing curriculum and instruction professional development focused on the standards</li> <li>• Introducing and sharing more inclusive and relevant curriculum related to Ethnic Studies</li> <li>• Professional learning time to focus on individual and collective equity journey</li> <li>• LGBTQ+ History and student support</li> <li>• Data analysis</li> <li>• Special Education services</li> <li>• Arts integration</li> <li>• Collaboration</li> <li>• Career Technical Education Partnerships and work-based learning</li> </ul>		
1.11	Instructional staff and administrators for Court and Community Schools (not including Sequoia teachers)	Maintaining staffing costs for certificated staff and administrators for our programs with all staff appropriately placed and credentialed to ensure we are meeting our goal of promoting and sustaining an individually-tailored rigorous and engaging educational experience that are inclusive, culturally relevant, standards-aligned, and promotes individual growth during school and after graduation.	\$6,376,264.89	No

## Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

This goal outlines the actions our organization is taking in providing students with access and support to an individually-tailored rigorous and engaging educational experience that is inclusive, culturally relevant, standards-aligned, and promotes individual growth during school and after graduation. The Santa Cruz COE carried out the actions for goal one during the 22-23 school year as planned. There were no substantive differences between the planned actions 1-11 and actual implementation. Our graduation rate for both the four-year cohort and one-year DASS graduation rate remains high. Sequoia Schools continues to support many students with high needs and is a hub for resources for the region. This year we reclassified three students and that can be attributed to the hard work of our students and staff with the guidance of our multilingual TOSA.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

While there were some minor differences in budgeted expenditures and estimated actuals all actions were implemented as planned.

An explanation of how effective the specific actions were in making progress toward the goal.

The actions listed under goal one each play a part in ensuring that students have access and support to an individually-tailored rigorous and engaging educational experience that is inclusive, culturally relevant, standards-aligned, and promotes individual growth during school and after graduation. Our instructional staff and support team work with each individual student to create an academic plan to meet their needs which supports our graduation rate. Our College and Career Coordinator and team have increased access and support for students to attend and succeed at completing college courses as well as exploring potential careers. The college and career team, along with our education staff have worked to increase the number of students successfully graduating with two college courses as well as increased the a-g course offerings. Our multilingual TOSA worked with all of our programs with building capacity and directly supported three students and multiple programs through the reclassification process!

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

After careful analysis of educational partner feedback and reflections on prior practice, no changes were made to the planned goal, metrics, desired outcomes or actions for the coming year.

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**

# Goals and Actions

## Goal

Goal #	Description
2	The Santa Cruz COE will create and sustain safe, engaging, and inclusive learning environments that support the social and emotional needs and growth of our students.

An explanation of why the LEA has developed this goal.

Enhancing our social and emotional supports of students was voiced as a priority of our educational partners. Having access to counselors was mentioned throughout community feedback as a positive aspect of our programs and our students, staff, and families believe it is an integral part of our programs that needs to continue to strengthen. Meeting students where they are, utilizing trauma-informed practices, being a restorative-based organization, and honoring the unique and diverse students who participate in our programs is fundamental to our programs. The metrics and actions we have chosen for this goal provide us with the data needed to measure whether or not we are sustaining safe, engaging, and inclusive learning environments that support the social and emotional needs and growth of our students.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Graduation Rate from the CA School Dashboard (Priority 5).	According to the 2020 CA Dashboard for the Santa Cruz County Community School, 84.3% of student graduated.	According to the 2021 CA Dashboard for the Santa Cruz County Community School, 90.3% of student graduated.	According to the 2022 CA Dashboard our one year graduation rate was 93.8% and our 4 year rate was 79.4%.		Graduation rate of 85% or above.
CA Healthy Kids Data for school climate data (Priority 6).	Current baseline is 0% as results were not available.	Not applicable as the test administration during 21-22 school year did not happen. The survey should be administered in the 22-23 school year.	According to the 22-23 CA Healthy Kids Survey, 76% reported positive or are neutral about being happy to attend their school.		80% positive responses for school climate data.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Local student survey data regarding school climate (Priority 6).	87.6% of students feel safe at school with 10.6% not having an opinion about the question, Spring 2021.	88.7% of our students report feeling safe at school, with 9.5% having no opinion, Spring 2022.	91.7% of our students report feeling safe at school, with 7.9% having no opinion, Spring 2023.		Increase to 90% or above.
Local student survey data regarding access to counseling (Priority 6).	78.6% of students agreed they have access to counseling with 18.3% not having an opinion about the question, Spring 2021.	82.8% of students report having access to counseling, Spring 2022.	78.5% of students report having access to counseling, with 16.2% not having an opinion, Spring 2023.		Increase to 85% or above.
Student attendance data (Priority 5).	Due to the pandemic attendance rates are challenging to compare and analyze. According to our CALPADS data from the 19-20 school year, 73.85% of our Court and Community School students attended school 95% of the time. Attendance rate unavailable.	Combined attendance rate for Court and Community School 91.96%.	Combined attendance rate for Court and Community School 91.95%.		Maintain attendance rate above 90%.

## Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Counselors	Counselors who principally support the mental health needs and growth of students with high needs. The counselors provide individual and group counseling as well as coordinate and manage services of the students which helps us meet our goal of supporting the social and emotional needs and growth of our students.	\$479,767.16	Yes

Action #	Title	Description	Total Funds	Contributing
2.2	Counseling contract	Encompass Youth Services counseling contract to provide counseling interns at our sites. The counselors provide individual and group counseling as well as coordinate and manage services of the students which helps us meet our goal of supporting the social and emotional needs and growth of our students.	\$61,200.00	No
2.3	Supplemental food and clothing	Supplemental food and clothing principally directed to support our socioeconomically disadvantaged students which sustains a safe, engaging, and inclusive learning environments for students.	\$68,500.00	Yes
2.4	Professional development-Mental Health	Professional development focused on supporting the mental health needs of students in our programs to sustain safe, engaging, and inclusive learning environments that support the social and emotional needs and growth of our students. <ul style="list-style-type: none"> <li>• Trauma-informed practices</li> <li>• Restorative practices</li> <li>• Counseling access</li> <li>• Access to community supports</li> <li>• Case management</li> <li>• Instructional practices</li> <li>• Curriculum resources</li> <li>• Community building</li> </ul>	\$0.00	No

## Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Goal two was carried out as planned and all actions were implemented. There were many successes with our actions including our internal counselors and the intern counselors that we contract with. As mentioned, 91.7% of our students report feeling safe at schools and 78.5%

report having access to counseling. This year, our Student Support Services Department at the Santa Cruz COE has expanded to include The Companion Project, which is a group of counselors and navigators that also collaborate with our Alternative Education department. With the addition of a Director of Behavioral Health, we are building more professional development designed for our team to support the ever changing mental health needs of our students.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

There were no major material differences between budgeted expenditures and estimated actuals.

An explanation of how effective the specific actions were in making progress toward the goal.

Our actions related to counseling have been effective in meeting our goals to have safe, supportive schools with access to counseling. Our graduation rate remains high and the majority of students feel they have access to counseling and overwhelmingly, our students and families feel our schools are safe.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

No changes were made to the planned goal, metrics, or desired outcomes at this time.

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**

# Goals and Actions

## Goal

Goal #	Description
3	The Santa Cruz COE will partner with our students, families, and the community to create collaborative relationships, engaging learning opportunities, and shared responsibility for the empowerment of our students.

An explanation of why the LEA has developed this goal.

All of our educational partners expressed wanting to continue and strengthen our relationships with families and the community. Our students especially noted that they want more opportunities for field trips and to learn in the community. We are committed to strengthen our community partnerships and our relationship with families. The metrics and actions we have chosen related to this goal will provide us with the data needed to measure whether or not we are partnering with our students, families, and the community to create collaborative relationships, engaging learning opportunities, and shared responsibility for the empowerment of our students.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Parent Engagement annual surveys and outreach as measured through surveys and local indicators (Priority 3).	95% of families feel the school staff is dedicated to their student's academic success, Spring 2021.	95% of families feel the school staff is dedicated to their student's academic success, Spring 2022.	94% of families feel the school staff is dedicated to their student's academic success, Spring 2023.		Maintain 95% of families feel the school staff is dedicated to their student's academic success.
Parent Engagement annual surveys and outreach as measured through surveys and local indicators (Priority 3 and 6).	95% of families report feeling comfortable approaching staff with concerns, Spring 2021.	97% of families report feeling comfortable approaching staff with concerns, Spring 2022.	96.4% of families report feeling comfortable approaching staff with concerns, Spring 2023.		Maintain 95% of families report feeling comfortable approaching staff with concerns.
Parent Engagement annual surveys and outreach as measured through surveys and	96% of families report they can reach staff if they need to, Spring 2021.	96% of families report they can reach staff if they need to, Spring 2022.	95.2% of families report they can reach staff if they need to, Spring 2023.		Maintain 96% of families report they can reach staff if they need to.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
local indicators (Priority 3).					
Parent Engagement annual surveys and outreach as measured through surveys and local indicators (Priority 3).	75.1% of families indicate they have opportunities to participate in their student's education with 18.5% responding with no opinion and 6.4% disagreeing, Spring 2021.	71.3% of families indicate they have opportunities to participate in their student's education with 20.5% responding no opinion and 8.2% disagreeing.	73.9% of families indicate they have opportunities to participate in their student's education with 19% responding no opinion and 7.2% disagreeing.		Increase to 80%.

## Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Community, parent, and family engagement coordinators and specialists	Site leaders who coordinate family and community engagement specifically focusing on students with high needs and families. These leaders conduct outreach to families often marginalized ensuring their voices are heard, conduct intakes with families, coordinate meetings, and support students. This action supports our goal to partner with our students, families, and the community to create collaborative relationships, engaging learning opportunities, and shared responsibility for the empowerment of our students.	\$608,427.81	Yes
3.2	Community organizers	Coordinate services with outside agencies, including youth engagement services, artists, Career Technical Education, mental health, work-based learning, and conduct family intakes. This action supports our goal to partner with the community to create collaborative relationships, engaging learning opportunities, and shared responsibility for the empowerment of our students.	\$57,626.60	No

Action #	Title	Description	Total Funds	Contributing
<b>3.3</b>	Student Leadership and Empowerment	<p>This action supports our goal to partner with our students, families, and the community to create collaborative relationships, engaging learning opportunities, and shared responsibility for the empowerment of our students. Coordinate with our Santa Cruz COE Student Leadership and Engagement team to promote student participation in countywide groups that empower and connect our youth.</p> <ul style="list-style-type: none"> <li>• Youth for Environmental Action</li> <li>• Countywide Black Student Union</li> <li>• Youth Arts Council</li> <li>• Civic Summit</li> <li>• LGBTQ+ student groups</li> </ul>	\$0.00	No
<b>3.4</b>	Bilingual stipends	Translation services and communication with our stakeholders and multilingual students and community as performed by staff with bilingual stipends promotes and sustains partnerships with our students, families, and the community.	\$34,640.76	Yes
<b>3.5</b>	Contracts with community organizations	Contracts with community organizations to support school engagement, youth empowerment, and wellness activities supporting students with high needs.	\$1.00	Yes
<b>3.6</b>	Bus Passes	Purchase Metro Bus Passes to remove barriers to students attending school which ensures access to educational experiences and supports the engagement of students.	\$1,500.00	Yes

## Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Goal three was carried out as planned with all actions. Successes, as measured through family surveys, include the positive relationship between families and our school team. Our community and parent-family engagement coordinators work diligently to build connections with our families and community. We want to continue to include our families and community organizations in our programming. Consistently, our students have responded positively to our collaborations with community partners which provide engaging and empowering opportunities.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

There were no major material differences between budgeted expenditures and estimated actuals.

An explanation of how effective the specific actions were in making progress toward the goal.

Actions relating to personnel, including engagement coordinators, community organizers, and bilingual stipends, worked to create strong bonds between our schools and families. These actions are measured through our local surveys and 94% of families feel the school staff is dedicated to their student's academic success, 95.2% of families report feeling comfortable approaching staff with concerns, and 96% of families report they can reach staff if they need to.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

There are no planned changes to this goal.

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**

# Goals and Actions

## Goal

Goal #	Description
4	The Santa Cruz County Office of Education will coordinate the countywide plan for expelled youth and continue to support the educational needs of expelled youth.

An explanation of why the LEA has developed this goal.

This goal represents not only a required action of COEs but the commitment of our educational community to decrease expulsions, learn about and implement best practices, mitigate the need for expulsions and analyze data to address disparities in expulsions. The metrics and actions included in this goal will provide us with the data needed to measure whether or not we are fulfilling our commitment to follow-through with the countywide plan for expelled youth and support the educational needs of expelled youth throughout our county.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Countywide Plan for Expelled Youth (Priority 9).	Fully implement the countywide plan for expelled youth finalized Spring 2021.	Fully implement the countywide plan for expelled youth finalized Spring 2021.	Fully implement the countywide plan for expelled youth finalized Spring 2021.		Maintain full implementation of the countywide plan for expelled youth.

## Actions

Action #	Title	Description	Total Funds	Contributing
4.1	Countywide Student Services Directors Meetings	Facilitated by our Student Services Department and held monthly with discussions focusing on best practices to mitigate the need for expulsions. These meetings are essential to our efforts of coordinating services countywide and continuously improving practices related to the mitigation of suspensions and expulsions and supporting the needs of expelled students.	\$0.00	No

Action #	Title	Description	Total Funds	Contributing
4.2	Intakes for expelled youth	The Alternative Education administrators ensure coordination, intakes, and quick transitions for expelled youth that will be served through our programs. These intake meetings are part of the countywide plan for expelled youth and are critical to meeting the needs of expelled students and ensuring appropriate placement.	\$0.00	No

## Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Goal four was carried out as planned with no substantive differences. Student Service Directors continue to meet monthly covering topics related to student wellbeing and efforts to mitigate suspensions and expulsions. There has been an increase in expulsions since the steep decline during distance learning.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

There were no differences between budgeted expenditures and estimated actuals.

An explanation of how effective the specific actions were in making progress toward the goal.

The countywide Student Service Directors meetings along with intakes for expelled youth entering the COE programs were crucial to effectively maintaining the countywide plan for expelled youth.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Next year will begin the development of a new countywide plan for expelled youth. The current plan was written during the 2020-2021 school year and since then there has been a rise in expulsions. Over the next year we will be analyzing data and paying close attention to policies and practices to support expelled youth throughout the county based on what we have learned over the course of the current expelled youth plan.

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**

# Goals and Actions

## Goal

Goal #	Description
5	The Santa Cruz County Office of Education will coordinate services for foster youth students and students experiencing homelessness in our Court and Community Schools and districts throughout our county.

An explanation of why the LEA has developed this goal.

The Foster Youth Services Coordinating Program ensures that the COE and districts collaborate to provide services to Foster Youth, minimize school placement changes, provide transition services between schools when placement changes happen, create and coordinate countywide transportation plan, and create and maintain a robust team of advocates. The metric and actions developed related to the progress of this goal provide us with the data needed to measure our coordination of services for Foster Youth students in our Court and Community Schools and districts throughout our county.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
MOU with districts (Priority 10).	Fully implement MOU with districts to support Foster Youth coordination and transportation.	Fully implement MOU with districts to support Foster Youth coordination and transportation.	Fully implement MOU with districts to support Foster Youth coordination and transportation.		Maintain full implementation of MOU with districts to support Foster Youth coordination and transportation.

## Actions

Action #	Title	Description	Total Funds	Contributing
5.1	Foster Youth Education Liaisons and Coordinator	Foster Youth Education Liaisons and Coordinator to provide case management, professional development, coordination of services, and specific supports to students. This action goes above and beyond ensuring coordination of services for Foster Youth students in our Court and Community Schools and districts throughout our county through excellent collaboration.	\$262,437.24	No

Action #	Title	Description	Total Funds	Contributing
5.2	Professional Development and Tailored Support	Professional development and tailored support for our Court and Community School students and staff to support our foster youth and students in transition. Professional development opportunities include personalized support for best practices.	\$0.00	No

## Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Goal five and all actions were carried out this year. Our collaboration with our foster youth and students in transition team has enabled our students to receive the additional supports needed to engage in school. Our foster youth case managers are active participants in student educational decisions and progress. In addition to the mandated foster youth support countywide, our foster youth team, as well as our students in transition team, provides professional development and coaching on best practices and changes in laws that relate to foster youth and students in transition.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

There were no material differences between budgeted expenditures and estimated actual expenditures.

An explanation of how effective the specific actions were in making progress toward the goal.

The countywide collaboration with our foster youth team successfully maintains the MOU with the districts in the county.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

There are no changes to this goal.

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**

# Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2023-24]

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
2,772,623	

## Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
15.42%	0.00%	\$0.00	15.42%

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

## Required Descriptions

For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

To ensure increased and improved services for our students with high needs we first identify the needs of our students, followed by the identified actions and how these actions will support improvement and the anticipated changes, and finally, the scope of services can be addressed.

1.1 Sequoia Schools

Instructional and Support Staff for students with high needs, including bilingual staff. Our students with high needs in our South County area were considered when designing, building, and staffing the Sequoia program. Specifically, our community feedback from our parent groups, students, and staff highlight the need for increased academic and social-emotional supports that can be accessed by and support our multilingual, Foster Youth, and socioeconomically disadvantaged students. Our academic data shows that our students with high needs have larger academic gaps than their peers. The instructional and support team housed in the Sequoia building works with a network of staff including bilingual staff, counselors, community partners, families, and students to design instructional programs that are tailored for students with high needs. The instructional team, working in conjunction with all the programs at Sequoia develop a learning hub with resources to support our multilingual students, socioeconomically disadvantaged students, and foster youth. Family and community engagement is the cornerstone at this campus and our stakeholders have continuously supported having the efforts of this team to meet the unique needs of the

students, including students who need bilingual staff to assist with access and engagement to their education. Having bilingual staff to support our English learners and ensure their families have access to their child's education has been articulated across educational partner groups as fundamental to support the needs of our English learners. The Sequoia team is strategically placed based on their skills and abilities to support students with high needs. By putting these services in place we anticipate the improved Star Renaissance and ELPAC scores as outlined in the goals and actions section for students with high needs, above all students but know this action will support all learners at Sequoia.

## 1.2 Instructional Support

The local assessment data shows our students with high needs have historically underperformed when compared to all students. Adding instructional assistants to support the learning of students with high needs also supports all students. Our student survey data shows that students feel that staff cares about their academic success and students report learning and being prepared for life after high school. The instructional aides are strategically placed based on their skills and abilities to support English Learners, foster youth and low-income. By putting these services in place we anticipate the improved Star Renaissance and ELPAC scores as outlined in the goals and actions section for students with high needs, above all students but know this action will support all learners.

## 1.4 Teacher on Special Assignment (TOSA)

When analyzing our data, both student achievement data and stakeholder feedback from the staff, there exists a clear need for additional curriculum and instructional support of students with high needs throughout our programs, particularly our English Learners. Our staff also voiced wanting more support for ELD curriculum and instruction and this aligned with the academic data that we have. The TOSA will provide tailored instructional and curriculum support for our high needs students, primarily focused on English learners. The TOSA will specifically work to address the identified needs of our multilingual students through supporting and coaching staff on effective instructional practices and curriculum implementation. The TOSA position will be on an LEA wide basis and we believe all students will benefit but the impact will be higher for our English Learners as measured through ELPAC scores and reclassification rates.

## 1.7 College and Career Project Coordinator

Our College and Career report data reveals students with high needs are predominantly not graduating as prepared for college and career. While dual enrollment is available to our students and we have actively been working with schools to support students through the process, our students with high needs are completing college courses at disproportionately low rates. Our College and Career coordinator will strategically work with our school sites to support English learners, foster youth, and socioeconomically disadvantaged students enroll and complete college courses, attain jobs and internships, explore careers and trade schools, and assist with transitions into college for our students at juvenile hall. This action will be provided on an LEA wide basis and will positively impact all students but will have a greater impact on increasing dual enrollment for students with high needs as measured through the College and Career Indicator.

## 2.1 Counselors

Counseling and mental health supports for students, particularly students who are socioeconomically disadvantaged, experiencing homelessness, and foster youth has come up as a need expressed by our stakeholders. We are strengthening our counseling support and strategically placing counselors at sites with the most need and our counselors are also mobile, delivering services to our foster youth, and socioeconomically disadvantaged students throughout our programs. The growth of our counseling program is leading to higher levels of student connectedness and feelings of safety on campus as well as increasing the percentage of students who are aware of their access to counseling through school. While this action is provided on an LEA wide basis and will positively impact all students, this action will have a higher impact on access to counseling for students with high needs as measured through our local survey.

## 2.3 Supplemental Food and Clothing

Our student stakeholder group advocates for more food on campus and cooking experiences when possible. Additional food and clothing are made available to support our socioeconomically disadvantaged students throughout our programs. Food also builds community and brings people together. This action is provided on an LEA wide basis and while supplemental food and clothing benefit all, this action will more greatly increase school connectedness and safety for students with high needs as measured through local survey data.

## 3.1 and 3.4, and Community, parent, and family engagement coordinators and specialists and bilingual stipends.

Our families, especially those with students with high needs, have expressed appreciation for our outreach and the fact that we need more outreach and opportunities for engagement. The coordinators work specifically with high-needs families to bring their voices to the conversation, engage them in school activities and decisions, and partner with them on their student's education and having bilingual team members is necessary to engage our families. This action is provided on an LEA wide basis but the impact of these actions will be higher for students and families with high needs as measured through our local survey data.

## 3.5 Contracts with community organizations.

Engaging, community-based programming was voiced by students and staff as necessary educational experiences to support and empower our students, primarily our students who are socioeconomically disadvantaged. Youth empowerment programs, art programs, yoga and wellness programs, all bring a myriad of experiences to our youth that otherwise might not have been possible. These programs not only provide engagement and empowerment, but they also connect the student with school and support their academic success. This action is provided on an LEA wide basis and while the learning opportunities will benefit all students this action is geared to impact our students with high needs more and this is measured through student feedback.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

The Santa Cruz County Office of Education has budgeted above the required \$2,772,623 and 15.42% to increase or improve services. As described above, the Santa Cruz County Office of Education provides a myriad of services to increase or improve by at least 15.42% relative to services provided to all students that are directed towards high needs students, also referred to as unduplicated pupils who are foster youth, low income (socioeconomically disadvantaged), and English learners (emerging multilingual students/multilingual students). The actions and services marked as contributing to increased or improved services are designed to specifically support our students with high needs. The descriptions above and throughout the goals, metrics, and actions, articulate how we plan to meet our increased and improved services requirement.

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

The Santa Cruz County Office of Education does not receive the concentration grant add-on funding.

<b>Staff-to-student ratios by type of school and concentration of unduplicated students</b>	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students		
Staff-to-student ratio of certificated staff providing direct services to students		

## 2023-24 Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$9,689,913.30	\$472,593.70		\$17,198.16	\$10,179,705.16	\$9,743,436.90	\$436,268.26

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.1	Instructional staff at Sequoia Schools	English Learners Foster Youth Low Income	\$868,840.58	\$0.00	\$0.00	\$0.00	\$868,840.58
1	1.2	Instructional Assistants in classes to support students with high needs	English Learners Foster Youth Low Income	\$570,124.90	\$0.00	\$0.00	\$0.00	\$570,124.90
1	1.3	Technology Coordinator	All	\$117,131.55	\$0.00	\$0.00	\$0.00	\$117,131.55
1	1.4	Teacher on Special Assignment (TOSA)	English Learners Foster Youth Low Income	\$1.00	\$166,234.14	\$0.00	\$0.00	\$166,235.14
1	1.5	Maintenance and Operations	All	\$231,067.26				\$231,067.26
1	1.6	Special Education Coordination	Students with Disabilities	\$0.00	\$61,120.48	\$0.00	\$0.00	\$61,120.48
1	1.7	College and Career Coordination and Support	English Learners Foster Youth Low Income	\$140,819.79	\$0.00	\$0.00	\$0.00	\$140,819.79
1	1.8	Curriculum	All	\$74,000.00	\$0.00	\$0.00	\$0.00	\$74,000.00
1	1.9	Professional Development specifically focused on high needs learners	English Learners	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1	1.10	Professional Development for all students	All	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.11	Instructional staff and administrators for Court and Community Schools (not including Sequoia teachers)	All Students with Disabilities	\$6,376,264.89	\$0.00	\$0.00	\$0.00	\$6,376,264.89
2	2.1	Counselors	English Learners Foster Youth Low Income	\$479,767.16	\$0.00	\$0.00	\$0.00	\$479,767.16
2	2.2	Counseling contract	All	\$61,200.00	\$0.00	\$0.00	\$0.00	\$61,200.00
2	2.3	Supplemental food and clothing	Low Income	\$68,500.00	\$0.00	\$0.00	\$0.00	\$68,500.00
2	2.4	Professional development-Mental Health	All	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	3.1	Community, parent, and family engagement coordinators and specialists	English Learners Foster Youth Low Income	\$608,427.81	\$0.00	\$0.00	\$0.00	\$608,427.81
3	3.2	Community organizers	All	\$57,626.60	\$0.00	\$0.00	\$0.00	\$57,626.60
3	3.3	Student Leadership and Empowerment	All	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	3.4	Bilingual stipends	English Learners	\$34,640.76	\$0.00	\$0.00	\$0.00	\$34,640.76
3	3.5	Contracts with community organizations	Low Income	\$1.00	\$0.00	\$0.00	\$0.00	\$1.00
3	3.6	Bus Passes	Low Income	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00
4	4.1	Countywide Student Services Directors Meetings	All	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	4.2	Intakes for expelled youth	Expelled Youth	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	5.1	Foster Youth Education Liaisons and Coordinator	Foster Youth	\$0.00	\$245,239.08	\$0.00	\$17,198.16	\$262,437.24
5	5.2	Professional Development and Tailored Support	Foster Youth and Students in Transition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

## 2023-24 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
17,985,012	2,772,623	15.42%	0.00%	15.42%	\$2,772,623.00	0.00%	15.42 %	<b>Total:</b>	\$2,772,623.00
								<b>LEA-wide Total:</b>	\$1,903,781.42
								<b>Limited Total:</b>	\$0.00
								<b>Schoolwide Total:</b>	\$868,841.58

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.1	Instructional staff at Sequoia Schools	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Sequoia Schools	\$868,840.58	
1	1.2	Instructional Assistants in classes to support students with high needs	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$570,124.90	
1	1.4	Teacher on Special Assignment (TOSA)	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$1.00	
1	1.7	College and Career Coordination and Support	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$140,819.79	
2	2.1	Counselors	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$479,767.16	
2	2.3	Supplemental food and clothing	Yes	LEA-wide	Low Income	All Schools	\$68,500.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
3	3.1	Community, parent, and family engagement coordinators and specialists	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$608,427.81	
3	3.4	Bilingual stipends	Yes	LEA-wide	English Learners	All Schools	\$34,640.76	
3	3.5	Contracts with community organizations	Yes	Schoolwide	Low Income	All Schools	\$1.00	
3	3.6	Bus Passes	Yes	LEA-wide	Low Income	All Schools	\$1,500.00	

## 2022-23 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$9,108,723.79	\$9,683,804.21

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Instructional staff at Sequoia Schools	Yes	\$820,126.77	\$804,439.13
1	1.2	Instructional Assistants in classes to support students with high needs.	Yes	\$465,408.91	\$518,312.35
1	1.3	Technology Coordinator	No	\$104,463.15	\$103,128.89
1	1.4	Teacher on Special Assignment (TOSA)	Yes	\$1.00	\$1.00
1	1.5	Maintenance and Operations	No	\$231,067.26	\$231,067.26
1	1.6	Special Education Coordination	No	\$69,949.28	\$63,719.62
1	1.7	College and Career Project Coordinator	Yes	\$138,196.29	\$138,688.08
1	1.8	Curriculum	No	\$55,000.00	\$35,000.00
1	1.9	Professional Development specifically focused on high needs learners	No	\$0.00	\$0.00
1	1.10	Professional Development for all students	No	\$0.00	\$0.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.11	Instructional staff and administrators for Court and Community Schools (not including Sequoia teachers)	No	\$5,606,594.94	\$5,996,045.11
2	2.1	Counselors	Yes	\$440,150.57	\$548,716.54
2	2.2	Counseling contract	No	\$44,205.00	\$54,713.01
2	2.3	Supplemental food and clothing	Yes	\$50,000.00	\$64,072.98
2	2.4	Professional development-Mental Health	No	\$0.00	\$0.00
3	3.1	Community, parent, and family engagement coordinators and specialists	Yes	\$581,534.97	\$641,918.93
3	3.2	Community organizers	No	\$56,421.96	\$60,860.92
3	3.3	Student Leadership and Empowerment	No	\$0.00	\$0.00
3	3.4	Bilingual stipends	Yes	\$47,881.23	\$35,075.08
3	3.5	Contracts with community organizations	Yes	\$1.00	\$1.00
3	3.6	Bus Passes	Yes	\$14,000.00	\$15,315.00
4	4.1	Countywide Student Services Directors Meetings	No	\$0.00	\$0.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
4	4.2	Intakes for expelled youth	No	\$0.00	\$0.00
5	5.1	Foster Youth Education Liaisons and Coordinator	No	\$383,721.46	\$372,729.31
5	5.2	Professional Development and Tailored Support	No	\$0.00	\$0.00

## 2022-23 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
2,766,538	\$2,557,300.74	\$2,766,538.09	(\$209,237.35)	0.00%	0.00%	0.00%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.1	Instructional staff at Sequoia Schools	Yes	\$820,126.77	\$804,439.13		
1	1.2	Instructional Assistants in classes to support students with high needs.	Yes	\$465,408.91	\$518,310.35		
1	1.4	Teacher on Special Assignment (TOSA)	Yes	\$1.00	\$1.00		
1	1.7	College and Career Project Coordinator	Yes	\$138,196.29	\$138,688.08		
2	2.1	Counselors	Yes	\$440,150.57	\$548,716.54		
2	2.3	Supplemental food and clothing	Yes	\$50,000.00	\$64,072.98		
3	3.1	Community, parent, and family engagement coordinators and specialists	Yes	\$581,534.97	\$641,918.93		
3	3.4	Bilingual stipends	Yes	\$47,881.23	\$35,075.08		
3	3.5	Contracts with community organizations	Yes	\$1.00	\$1.00		
3	3.6	Bus Passes	Yes	\$14,000.00	\$15,315.00		

## 2022-23 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
10,329,522	2,766,538	0%	26.78%	\$2,766,538.09	0.00%	26.78%	\$0.00	0.00%

# Instructions

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

[Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students](#)

*For additional questions or technical assistance related to the completion of the Local Control and Accountability Plan (LCAP) template, please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at [lcff@cde.ca.gov](mailto:lcff@cde.ca.gov).*

## Introduction and Instructions

The Local Control Funding Formula (LCFF) requires local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the LCAP using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning (California *Education Code* [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
  - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).
  - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).
  - Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b][7]).

The LCAP template, like each LEA’s final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which should: (a) reflect comprehensive strategic planning (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in *EC* sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity’s budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2021–22, 2022–23, and 2023–24 school years reflects statutory changes made through Assembly Bill 1840 (Committee on Budget), Chapter 243, Statutes of 2018. These statutory changes enhance transparency regarding expenditures on actions included in the LCAP, including actions that contribute to meeting the requirement to increase or improve services for foster youth, English learners, and low-income students, and to streamline the information presented within the LCAP to make adopted LCAPs more accessible for educational partners and the public.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA’s diverse educational partners and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and educational partner engagement functions:

Given present performance across the state priorities and on indicators in the California School Dashboard (Dashboard), how is the LEA using its budgetary resources to respond to TK–12 student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics and actions that the LEA believes, based on input gathered from educational partners, research, and experience, will have the biggest impact on behalf of its TK–12 students.

These instructions address the requirements for each section of the LCAP, but may include information about effective practices when developing the LCAP and completing the LCAP itself. Additionally, information is included at the beginning of each section emphasizing the purpose that each section serves.

## Plan Summary

### Purpose

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to provide a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included in the subsequent sections of the LCAP.

## Requirements and Instructions

**General Information** – Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA. For example, information about an LEA in terms of geography, enrollment, or employment, the number and size of specific schools, recent community challenges, and other such information as an LEA wishes to include can enable a reader to more fully understand an LEA's LCAP.

**Reflections: Successes** – Based on a review of performance on the state indicators and local performance indicators included in the Dashboard, progress toward LCAP goals, local self-assessment tools, input from educational partners, and any other information, what progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success? This may include identifying specific examples of how past increases or improvements in services for foster youth, English learners, and low-income students have led to improved performance for these students.

**Reflections: Identified Need** – Referring to the Dashboard, identify: (a) any state indicator for which overall performance was in the “Red” or “Orange” performance category or any local indicator where the LEA received a “Not Met” or “Not Met for Two or More Years” rating AND (b) any state indicator for which performance for any student group was two or more performance levels below the “all student” performance. What steps is the LEA planning to take to address these areas of low performance and performance gaps? An LEA that is required to include a goal to address one or more consistently low-performing student groups or low-performing schools must identify that it is required to include this goal and must also identify the applicable student group(s) and/or school(s). Other needs may be identified using locally collected data including data collected to inform the self-reflection tools and reporting local indicators on the Dashboard.

**LCAP Highlights** – Identify and briefly summarize the key features of this year's LCAP.

**Comprehensive Support and Improvement** – An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

- **Schools Identified:** Identify the schools within the LEA that have been identified for CSI.
- **Support for Identified Schools:** Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.
- **Monitoring and Evaluating Effectiveness:** Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

## Engaging Educational Partners

## Purpose

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive strategic planning, accountability, and improvement across the state priorities and locally identified priorities (*EC* Section 52064[e][1]). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public understand how the LEA engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Statute and regulations specify the educational partners that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

Statute requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and students in developing the LCAP. The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals and actions.

Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the following web page of the CDE's website: <https://www.cde.ca.gov/re/lc/>.

## Requirements and Instructions

Below is an excerpt from the 2018–19 *Guide for Annual Audits of K–12 Local Education Agencies and State Compliance Reporting*, which is provided to highlight the legal requirements for engagement of educational partners in the LCAP development process:

### **Local Control and Accountability Plan:**

For county offices of education and school districts only, verify the LEA:

- a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.
- b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.

- c) Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan in accordance with Education Code section 52062(a)(3) or 52068(a)(3), as appropriate.
- d) Held at least one public hearing in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.
- e) Adopted the local control and accountability plan in a public meeting in accordance with Education Code section 52062(b)(2) or 52068(b)(2), as appropriate.

**Prompt 1:** “A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.”

Describe the engagement process used by the LEA to involve educational partners in the development of the LCAP, including, at a minimum, describing how the LEA met its obligation to consult with all statutorily required educational partners as applicable to the type of LEA. A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA’s philosophical approach to engaging its educational partners.

**Prompt 2:** “A summary of the feedback provided by specific educational partners.”

Describe and summarize the feedback provided by specific educational partners. A sufficient response to this prompt will indicate ideas, trends, or inputs that emerged from an analysis of the feedback received from educational partners.

**Prompt 3:** “A description of the aspects of the LCAP that were influenced by specific input from educational partners.”

A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. The response must describe aspects of the LCAP that were influenced by or developed in response to the educational partner feedback described in response to Prompt 2. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP. For the purposes of this prompt, “aspects” of an LCAP that may have been influenced by educational partner input can include, but are not necessarily limited to:

- Inclusion of a goal or decision to pursue a Focus Goal (as described below)
- Inclusion of metrics other than the statutorily required metrics
- Determination of the desired outcome on one or more metrics
- Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
- Inclusion of action(s) or a group of actions
- Elimination of action(s) or group of actions
- Changes to the level of proposed expenditures for one or more actions

- Inclusion of action(s) as contributing to increased or improved services for unduplicated services
- Determination of effectiveness of the specific actions to achieve the goal
- Determination of material differences in expenditures
- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination of challenges or successes in the implementation of actions

## Goals and Actions

### Purpose

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal should be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

### Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs should consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard in determining whether and how to prioritize its goals within the LCAP.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- **Focus Goal:** A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
- **Broad Goal:** A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- **Maintenance of Progress Goal:** A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

At a minimum, the LCAP must address all LCFF priorities and associated metrics.

### **Focus Goal(s)**

**Goal Description:** The description provided for a Focus Goal must be specific, measurable, and time bound. An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach. The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

**Explanation of why the LEA has developed this goal:** Explain why the LEA has chosen to prioritize this goal. An explanation must be based on Dashboard data or other locally collected data. LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners. LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

### **Broad Goal**

**Goal Description:** Describe what the LEA plans to achieve through the actions included in the goal. The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal. The goal description organizes the actions and expected outcomes in a cohesive and consistent manner. A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

**Explanation of why the LEA has developed this goal:** Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

### **Maintenance of Progress Goal**

**Goal Description:** Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP. Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP. The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

**Explanation of why the LEA has developed this goal:** Explain how the actions will sustain the progress exemplified by the related metrics.

### **Required Goals**

In general, LEAs have flexibility in determining what goals to include in the LCAP and what those goals will address; however, beginning with the development of the 2022–23 LCAP, LEAs that meet certain criteria are required to include a specific goal in their LCAP.

**Consistently low-performing student group(s) criteria:** An LEA is eligible for Differentiated Assistance for three or more consecutive years based on the performance of the same student group or groups in the Dashboard. A list of the LEAs required to include a goal in the LCAP based on student group performance, and the student group(s) that lead to identification, may be found on the CDE’s Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Consistently low-performing student group(s) goal requirement:** An LEA meeting the consistently low-performing student group(s) criteria must include a goal in its LCAP focused on improving the performance of the student group or groups that led to the LEA’s eligibility for Differentiated

Assistance. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, this student group or groups. An LEA required to address multiple student groups is not required to have a goal to address each student group; however, each student group must be specifically addressed in the goal. This requirement may not be met by combining this required goal with another goal.

- **Goal Description:** Describe the outcomes the LEA plans to achieve to address the needs of, and improve outcomes for, the student group or groups that led to the LEA's eligibility for Differentiated Assistance.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the student group(s) that lead to the LEA being required to develop this goal, how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the student group(s), and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes identified in the goal description.

**Low-performing school(s) criteria:** The following criteria only applies to a school district or COE with two or more schools; it does not apply to a single-school district. A school district or COE has one or more schools that, for two consecutive years, received the two lowest performance levels on all but one of the state indicators for which the school(s) receive performance levels in the Dashboard and the performance of the "All Students" student group for the LEA is at least one performance level higher in all of those indicators. A list of the LEAs required to include a goal in the LCAP based on school performance, and the school(s) that lead to identification, may be found on the CDE's Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Low-performing school(s) goal requirement:** A school district or COE meeting the low-performing school(s) criteria must include a goal in its LCAP focusing on addressing the disparities in performance between the school(s) and the LEA as a whole. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, the students enrolled at the low-performing school or schools. An LEA required to address multiple schools is not required to have a goal to address each school; however, each school must be specifically addressed in the goal. This requirement may not be met by combining this goal with another goal.
- **Goal Description:** Describe what outcomes the LEA plans to achieve to address the disparities in performance between the students enrolled at the low-performing school(s) and the students enrolled at the LEA as a whole.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the schools(s) that lead to the LEA being required to develop this goal; how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the school(s); and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes for students enrolled at the low-performing school or schools identified in the goal description.

### **Measuring and Reporting Results:**

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes. LEAs are encouraged to identify metrics for specific student groups, as appropriate, including expected outcomes that would reflect narrowing of any existing performance gaps.

Include in the baseline column the most recent data associated with this metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2019 Dashboard for the baseline of a metric only if that data represents the most recent available (e.g., high school graduation rate).

Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS. Because final 2020–21 outcomes on some metrics may not be computable at the time the 2021–24 LCAP is adopted (e.g., graduation rate, suspension rate), the most recent data available may include a point in time calculation taken each year on the same date for comparability purposes.

The baseline data shall remain unchanged throughout the three-year LCAP.

Complete the table as follows:

- **Metric:** Indicate how progress is being measured using a metric.
- **Baseline:** Enter the baseline when completing the LCAP for 2021–22. As described above, the baseline is the most recent data associated with a metric. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 1 Outcome:** When completing the LCAP for 2022–23, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 2 Outcome:** When completing the LCAP for 2023–24, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 3 Outcome:** When completing the LCAP for 2024–25, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above. The 2024–25 LCAP will be the first year in the next three-year cycle. Completing this column will be part of the Annual Update for that year.
- **Desired Outcome for 2023–24:** When completing the first year of the LCAP, enter the desired outcome for the relevant metric the LEA expects to achieve by the end of the 2023–24 LCAP year.

Timeline for completing the “**Measuring and Reporting Results**” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for Year 3 (2023–24)
Enter information in this box when completing the LCAP for <b>2021–22</b> .	Enter information in this box when completing the LCAP for <b>2021–22</b> .	Enter information in this box when completing the LCAP for <b>2022–23</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2023–24</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2024–25</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2021–22</b> or when adding a new metric.

The metrics may be quantitative or qualitative; but at minimum, an LEA’s LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year as applicable to the type of LEA. To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant self-reflection tool for local indicators within the Dashboard.

**Actions:** Enter the action number. Provide a short title for the action. This title will also appear in the action tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No. (**Note:** for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

**Actions for English Learners:** School districts, COEs, and charter schools that have a numerically significant English learner student subgroup must include specific actions in the LCAP related to, at a minimum, the language acquisition programs, as defined in *EC* Section 306, provided to students and professional development activities specific to English learners.

**Actions for Foster Youth:** School districts, COEs, and charter schools that have a numerically significant Foster Youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to Foster Youth students.

## Goal Analysis:

Enter the LCAP Year.

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective in achieving the goal. Respond to the prompts as instructed.

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.
- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.
- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

## Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

### Purpose

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA's description in this section must align with the actions included in the Goals and Actions section as contributing.

### Requirements and Instructions

***Projected LCFF Supplemental and/or Concentration Grants:*** Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of low income, foster youth, and English learner students.

**Projected Additional LCFF Concentration Grant (15 percent):** Specify the amount of additional LCFF concentration grant add-on funding, as described in EC Section 42238.02, that the LEA estimates it will receive in the coming year.

**Projected Percentage to Increase or Improve Services for the Coming School Year:** Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 CCR Section 15496(a)(7).

**LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

**LCFF Carryover — Dollar:** Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero (\$0).

**Total Percentage to Increase or Improve Services for the Coming School Year:** Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEAs percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 CCR Section 15496(a)(7).

**Required Descriptions:**

**For each action being provided to an entire school, or across the entire school district or COE, an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.**

For each action included in the Goals and Actions section as contributing to the increased or improved services requirement for unduplicated pupils and provided on an LEA-wide or schoolwide basis, the LEA must include an explanation consistent with 5 CCR Section 15496(b). For any such actions continued into the 2021–24 LCAP from the 2017–2020 LCAP, the LEA must determine whether or not the action was effective as expected, and this determination must reflect evidence of outcome data or actual implementation to date.

**Principally Directed and Effective:** An LEA demonstrates how an action is principally directed towards and effective in meeting the LEA's goals for unduplicated students when the LEA explains how:

- It considers the needs, conditions, or circumstances of its unduplicated pupils;
- The action, or aspect(s) of the action (including, for example, its design, content, methods, or location), is based on these considerations; and
- The action is intended to help achieve an expected measurable outcome of the associated goal.

As such, the response provided in this section may rely on a needs assessment of unduplicated students.

Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient. Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increase or improve services standard because enrolling students is not the same as serving students.

For example, if an LEA determines that low-income students have a significantly lower attendance rate than the attendance rate for all students, it might justify LEA-wide or schoolwide actions to address this area of need in the following way:

After assessing the needs, conditions, and circumstances of our low-income students, we learned that the attendance rate of our low-income students is 7 percent lower than the attendance rate for all students. (Needs, Conditions, Circumstances [Principally Directed])

In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action[s])

These actions are being provided on an LEA-wide basis and we expect/hope that all students with less than a 100 percent attendance rate will benefit. However, because of the significantly lower attendance rate of low-income students, and because the actions meet needs most associated with the chronic stresses and experiences of a socio-economically disadvantaged status, we expect that the attendance rate for our low-income students will increase significantly more than the average attendance rate of all other students. (Measurable Outcomes [Effective In])

**COEs and Charter Schools:** Describe how actions included as contributing to meeting the increased or improved services requirement on an LEA-wide basis are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above. In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

## **For School Districts Only:**

### **Actions Provided on an LEA-Wide Basis:**

***Unduplicated Percentage > 55 percent:*** For school districts with an unduplicated pupil percentage of 55 percent or more, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above.

***Unduplicated Percentage < 55 percent:*** For school districts with an unduplicated pupil percentage of less than 55 percent, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities. Also describe how the actions **are the most effective use of the funds** to meet these goals for its unduplicated pupils. Provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

### **Actions Provided on a Schoolwide Basis:**

School Districts must identify in the description those actions being funded and provided on a schoolwide basis, and include the required description supporting the use of the funds on a schoolwide basis.

**For schools with 40 percent or more enrollment of unduplicated pupils:** Describe how these actions are principally directed to and effective in meeting its goals for its unduplicated pupils in the state and any local priorities.

**For school districts expending funds on a schoolwide basis at a school with less than 40 percent enrollment of unduplicated pupils:** Describe how these actions are principally directed to and how the actions are the most effective use of the funds to meet its goals for foster youth, English learners, and low-income students in the state and any local priorities.

**A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.**

Consistent with the requirements of 5 CCR Section 15496, describe how services provided for unduplicated pupils are increased or improved by at least the percentage calculated as compared to the services provided for all students in the LCAP year. To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are included in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided on an LEA-wide or schoolwide basis or provided on a limited basis to unduplicated students. A limited action is an action that only serves foster youth, English learners, and/or low-income students. This description must address how these action(s) are expected to result in the required proportional increase or improvement in services for unduplicated pupils as compared to the services the LEA provides to all students for the relevant LCAP year.

For any action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage. See the instructions for determining the Planned Percentage of Improved Services for information on calculating the Percentage of Improved Services.

**A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.**

An LEA that receives the additional concentration grant add-on described in EC Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.

An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.

In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of full time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

## Action Tables

Complete the Data Entry Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Data Entry Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. With the exception of the Data Entry Table, the word “input” has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)

- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2022–23 LCAP, 2022–23 will be the coming LCAP Year and 2021–22 will be the current LCAP Year.

## Data Entry Table

The Data Entry Table may be included in the LCAP as adopted by the local governing board or governing body, but is not required to be included. In the Data Entry Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF apportionment calculations.

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

Percentage. This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services.
- If "Yes" is entered into the Contributing column, then complete the following columns:
  - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
  - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
  - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter "ongoing" if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter "1 Year," or "2 Years," or "6 Months."
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.

- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA's total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
  - **Note:** For an action to contribute towards meeting the increased or improved services requirement it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
  - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Service for the action.

## Contributing Actions Table

As noted above, information will not be entered in the Contributing Actions Table; however, the ‘Contributing to Increased or Improved Services?’ column will need to be checked to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses.

## Annual Update Table

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures:** Enter the total estimated actual expenditures to implement this action, if any.

## Contributing Actions Annual Update Table

In the Contributing Actions Annual Update Table, check the ‘Contributing to Increased or Improved Services?’ column to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
  - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been \$169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of \$169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

## LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

## Calculations in the Action Tables

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

### Contributing Actions Table

- 4. Total Planned Contributing Expenditures (LCFF Funds)
  - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column
- 5. Total Planned Percentage of Improved Services
  - This percentage is the total of the Planned Percentage of Improved Services column
- Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)
  - This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

### Contributing Actions Annual Update Table

Pursuant to *EC* Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display “Not Required.”

- 6. Estimated Actual LCFF Supplemental and Concentration Grants
  - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- 4. Total Planned Contributing Expenditures (LCFF Funds)
  - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)

- 7. Total Estimated Actual Expenditures for Contributing Actions
  - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds)
- Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)
  - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4)
- 5. Total Planned Percentage of Improved Services (%)
  - This amount is the total of the Planned Percentage of Improved Services column
- 8. Total Estimated Actual Percentage of Improved Services (%)
  - This amount is the total of the Estimated Actual Percentage of Improved Services column
- Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)
  - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8)

### **LCFF Carryover Table**

- 10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)
  - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.
- 11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)
  - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- 12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)
  - If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- 13. LCFF Carryover — Percentage (12 divided by 9)
  - This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education  
January 2022



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

## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 8.2

**Board Meeting Date:** June 15, 2023

☐

Action

☒

Information

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

**FROM:** Dr. Faris Sabbah, County Superintendent of Schools  
Denise Guerra-Sanson, Executive Director, Student Program

**SUBJECT:** 2023-2024 Local Control Accountability Plan (LCAP) of the Santa Cruz County Career Advancement Charter School

#### BACKGROUND

In compliance with California EDC § 52062(b)(1), the Board will hold a public hearing to solicit recommendations and comments from members of the public regarding the specific actions and expenditures proposed by the 2023-2024 Local Control Accountability Plan of the Santa Cruz County Career Advancement Charter School and the 2023-2024 Annual Update, and 2023-2024 Budget Overview for Parents.

#### FUNDING IMPLICATIONS

None.

#### RECOMMENDATION

Open, Conduct, and Close Public Hearing



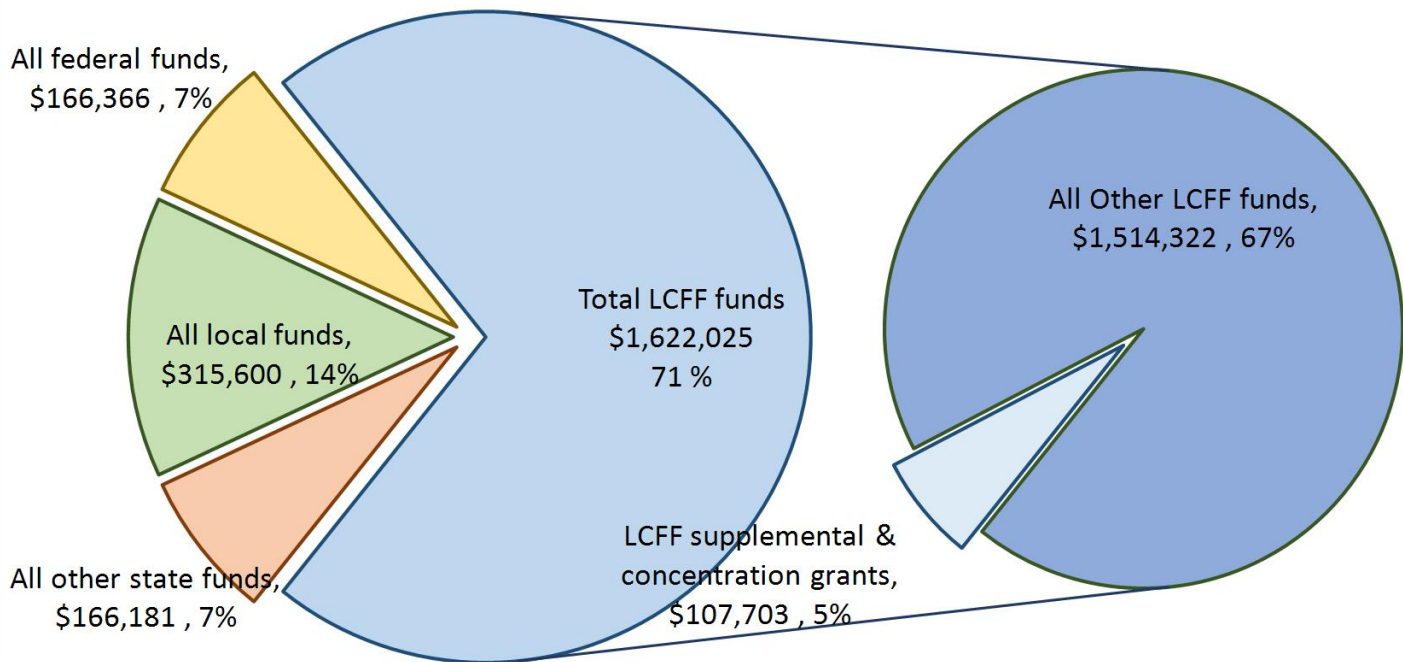
## LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Career Advancement Charter, Santa Cruz County Office of Education  
CDS Code: 44 10447 0136572  
School Year: 2023-24  
LEA contact information:  
Denise Sanson  
Executive Director  
dsanson@santacruzcoe.org  
(831) 466-5680

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

# Budget Overview for the 2023-24 School Year

## Projected Revenue by Fund Source

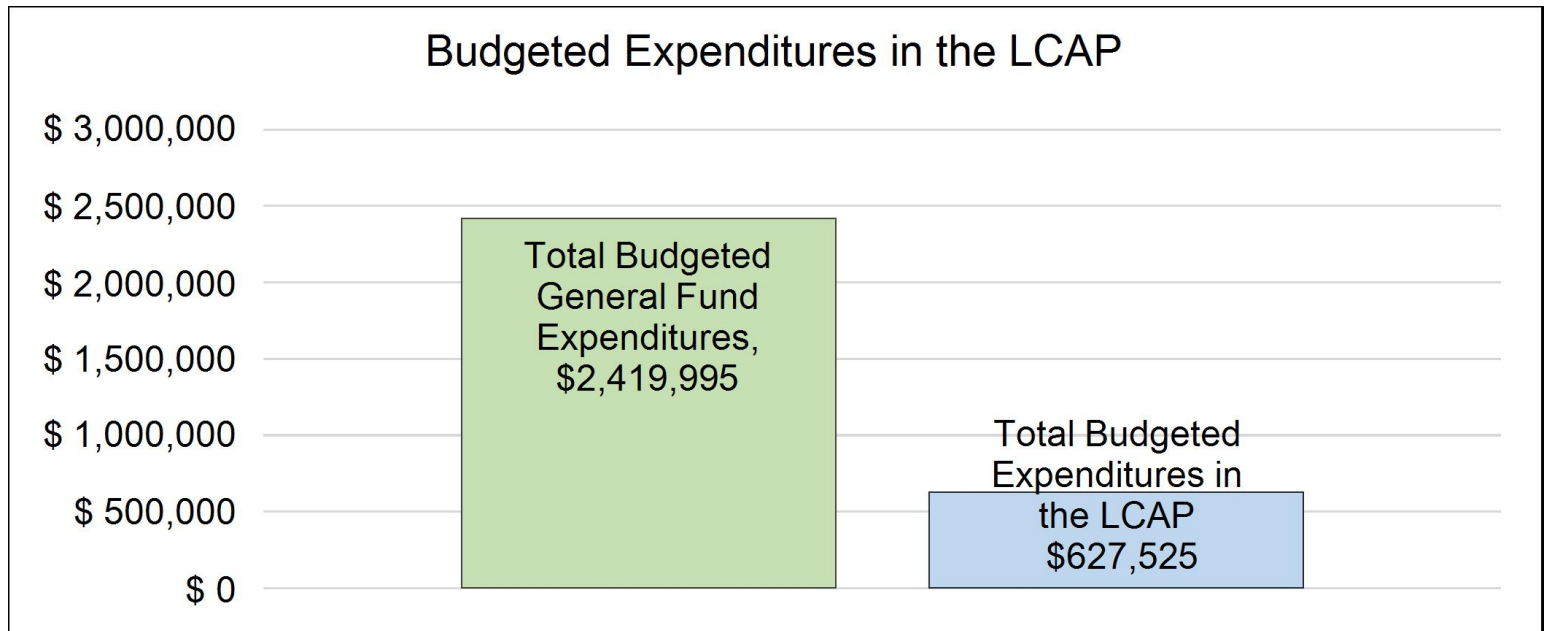


This chart shows the total general purpose revenue Career Advancement Charter, Santa Cruz County Office of Education expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Career Advancement Charter, Santa Cruz County Office of Education is \$2,270,172, of which \$1,622,025. is Local Control Funding Formula (LCFF), \$166,181 is other state funds, \$315,600 is local funds, and \$166,366 is federal funds. Of the \$1,622,025. in LCFF Funds, \$107,703 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

## LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Career Advancement Charter, Santa Cruz County Office of Education plans to spend for 2023-24. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Career Advancement Charter, Santa Cruz County Office of Education plans to spend \$2,419,995 for the 2023-24 school year. Of that amount, \$627,524.91 is tied to actions/services in the LCAP and \$1,792,470.0,899,999,999 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

The LCAP for the Career Advancement Charter of the Santa Cruz County Office of Education focuses on services for students with high needs, and includes state priorities and the input from our community. The CAC uses other funding sources including: California Adult Education Programs grant, Comprehensive School Improvement funds, and AB 109 Corrections/Probation grant money. These funds are used to support the LCFF goals. The majority of general fund budget expenditures are included in the LCAP, though the expenditures not included do provide many of the services related to grant funding and are reported to the state on an ongoing basis. The CAC administration works closely with the COE Fiscal Department to account for all expenditures.

## Increased or Improved Services for High Needs Students in the LCAP for the 2023-24 School Year

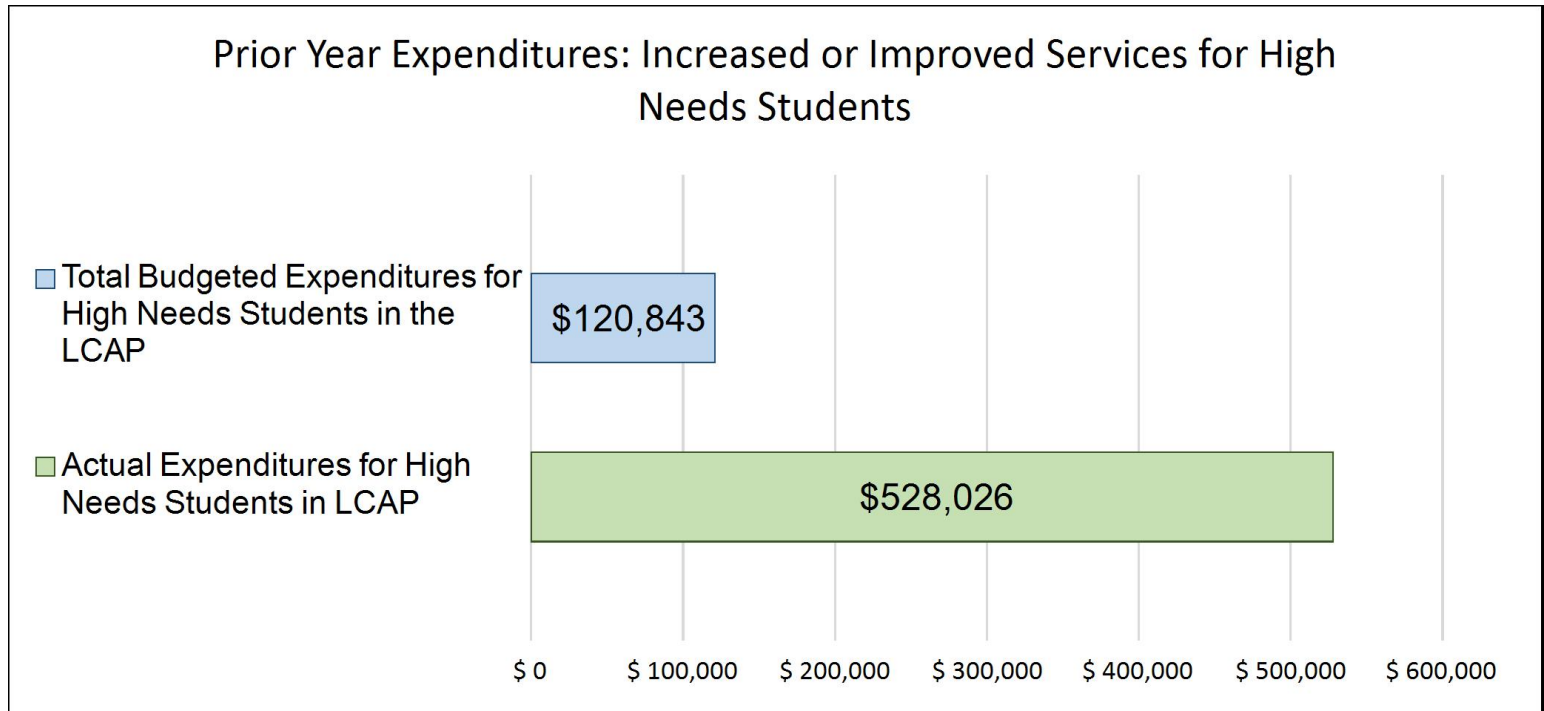
In 2023-24, Career Advancement Charter, Santa Cruz County Office of Education is projecting it will receive \$107,703 based on the enrollment of foster youth, English learner, and low-income students. Career Advancement Charter, Santa Cruz County Office of Education must describe how it intends to increase or improve services for high needs students in the LCAP. Career Advancement Charter, Santa Cruz County Office of Education plans to spend \$369,706.37 towards meeting this requirement, as described in the LCAP.

For the 2023-2024 academic school year, the Career Advancement Charter will receive \$107,703 based on the 2023-24 Local Control and Accountability Plan for Career Advancement Charter, Santa Cruz County Office of Education

enrollment of our unduplicated student groups (foster youth, English Learners, and low income students). The CAC describes how we intend to increase and improve services for these students in the LCAP. We are planning to use nearly five times that amount to principally direct services towards the student groups who need the most support. We will continue to pursue grant funding to augment current programming.

## LCFF Budget Overview for Parents

### Update on Increased or Improved Services for High Needs Students in 2022-23



This chart compares what Career Advancement Charter, Santa Cruz County Office of Education budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Career Advancement Charter, Santa Cruz County Office of Education estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2022-23, Career Advancement Charter, Santa Cruz County Office of Education's LCAP budgeted \$120,843.42 for planned actions to increase or improve services for high needs students. Career Advancement Charter, Santa Cruz County Office of Education actually spent \$528,025.59 for actions to increase or improve services for high needs students in 2022-23.

The difference between the budgeted and actual expenditures of \$407,182.17 had the following impact on Career Advancement Charter, Santa Cruz County Office of Education's ability to increase or improve services for high needs students:

We were able to allocate more funds to our students needing the most support. These expenditures were used primarily to provide staffing support and direct student support. Additionally, we used LCFF funds to purchase a new ESL curriculum, hire an ESL teacher, and provide a CTE Culinary teacher for our CAC South students. With our WIOA II funds being drastically reduced this year, we used LCFF reserves to maintain a high level of programming for our students.



## Local Control and Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Career Advancement Charter, Santa Cruz County Office of Education	Denise Sanson Executive Director	dsanson@santacruzcoe.org (831) 466-5680

## Plan Summary [2023-24]

### General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA.

The Career Advancement Charter (CAC) was authorized as a dependent charter of the Santa Cruz County Office of Education Alternative Program to provide a re-entry high school diploma and career technical education (CTE) opportunities for adult students. The CAC started in the fall of 2017 offering services at three locations; Corrections, the COE, and Sequoia Schools. Currently, the CAC has expanded to serve adult students at six locations countywide, and is seeking to increase capacity to provide students with access to job skills, career exploration, and CTE in the coming year. We are pleased to share that the CAC was granted initial WASC (Western Association of Schools and Colleges) accreditation status in April 2022. This accreditation process was a meaningful experience for our CAC community and is an honorable validation of the work that we do.

The CAC is an Independent Study program for adult learners to earn their high school diploma while gaining academic and technical skills that will lead to college and career readiness. As part of the Santa Cruz County Office of Education, the CAC collaborates with community partners to achieve this mission by engaging students through work-based, relationship-focused, innovative and welcoming learning experiences. All services are free and programs are provided in multiple locations within Santa Cruz County.

The CAC has small sites located across the county that include: the Main Jail, the County Office of Education in Santa Cruz, the Rountree Correctional Facility, the Blaine Street Women's Facility (23/24 school year) the Probation Services Center North and South, and Sequoia Schools. Each site employs a small specialized educational team who offers instruction and effective case management to leverage resources to ensure local access for all students.

Most CAC students are enrolled for less than one full academic year before they either complete the diploma, or have to leave temporarily due to other life responsibilities. The majority of CAC students are determined and resilient adults who have not had prior success in high school due to numerous barriers. Many CAC students are parenting and are in need of childcare, are working full-time, and rely on insufficient transportation resources. For these reasons, CAC students prefer the flexibility of an Independent Study instructional format. Students who were surveyed reported that having increased childcare services and meal service on-site would allow them to come to the school more often to access educational supports.

CAC teachers and staff provide ongoing support to keep students focused and on-track to achieve the goal of obtaining a high school diploma. CAC students respond positively to frequent phone calls, texts, individualized coaching, tutoring, small group meetings and bilingual delivery in English and Spanish. Teachers in the correctional facilities work with the Corrections Department to identify students who have not yet obtained a high school diploma and assist them to enroll in our Adult Independent Study program.

Each student meets with their teacher at least once per week for a progress check, instruction and an attendance review. The rate of progress that a student makes each semester varies. On average students earn 5 credits per subject in one semester. Each student's individual graduation plan is outlined in their contract meeting upon orientation and enrollment, and the course load may be adjusted along the way as needed to accommodate the student's job, parenting, and other life responsibilities.

Adult students return to earn their high school diploma or equivalency for many reasons. We have developed an intake process that ensures each student has an opportunity to meet with an intake counselor prior to enrollment to determine their strengths and needs. A careful transcript review is completed for each student to build on the accomplishments already achieved by each individual and identify next steps. Our intake leads are intentional in welcoming our new students, providing a space to set goals and receive support.

Fortunately, we were not affected by school closures this academic school year due to the COVID-19 pandemic. However, we continue to see the effects of the pandemic on our most impacted communities. We have worked closely with our leadership team and safety director to ensure that all protocol and safety guidelines are followed by all staff and students. This past winter many of our students and some staff members were affected by the flooding in Pajaro, CA. Many people were displaced and some lost their housing. We provided basic need support as available and helped with community referrals.

## Reflections: Successes

A description of successes and/or progress based on a review of the California School Dashboard (Dashboard) and local data.

One of our greatest successes this past academic year is the increase in our pre and post-test of CAC students demonstrated literacy gains in the Comprehensive Adult Student Assessment Systems (CASAS). We were successful in testing implementation and the results clearly indicate that students are improving in the Educational Functional Level (literacy and math) gains, which are vital to success in the school as well as work setting. With intentional collaboration between our Transition Specialist and our instructional staff, we have made great progress in creating a system for pre and post assessment administration.

The CASAS assessment has guided the development of varied instructional approaches to support our adult learners. In support of these approaches, we offer weekly Student Learning Sessions in the evenings. Student Learning Sessions are offered in the following areas: Foundational Math Support, Writing Support, Digital Literacy, Personal Learning Plan Development, and Career Skills. Through our CASAS staff trainings, our teachers and staff have gained the ability to effectively use assessment data to inform instruction and support post-secondary transition efforts.

A programmatic success includes the grand opening of our Probation Success Center in South County, with successful enrollments each month. In addition to adding another site location, we have expanded our program services to include an annual career fair. On April 27th, the CAC hosted its first annual CAC Career Fair. The purpose of the CAC Career Fair is to expose our adult students and alumni to a variety of careers and to allow them the opportunity to connect with professional community members and leaders in these career pathways. This year, 30 career professionals, local organizations, agencies, and educational institutions came together to share advice and information to our students about resources available to assist them as they pursue their career, educational, and personal goals. Dozens of CAC students and community members were in attendance. We look forward to hosting the CAC Career Fair annually.

All sites exceeded enrollment projections throughout the 22-23 school year and maintained strong attendance overall. Ongoing training and support was offered in the areas of: technology support, effective teaching strategies, improving outreach and enrollment, fostering an inclusive school community and building cultural proficiency. CAC staff foster a highly respectful and inclusive school culture, with a focus on academic success and social emotional wellness.

Teachers were able to provide individualized assignments based on transcript needs, providing weekly feedback and new assignments. Learning experiences are designed to meet the needs of all students including those who qualify for special education, language learners, those experiencing homelessness, students with exceptional needs, and those requiring mental health support.

This year, we purchased the Ventures ESL curriculum. The ESL Ventures pilot has been successful so far and we have purchased additional materials to expand the curriculum offerings at the Probation Success Centers (North and South). This curriculum is aligned with the CASAS assessment. Teachers are reporting that students are engaged with the material. We have a range of materials available for students from the Basic level to Level 5 (transition support). The online component is user-friendly and engaging. We have offered two sections of ESL at our Sequoia Schools location this school year. Classes have been well attended. Additionally, in partnership with the City of Watsonville Public Library, we offer two Plazas Comunitarias (Spanish literacy) classes each week.

All students who need a computer and/or access to internet connectivity continue to be issued appropriate devices. The CAC has maintained a steady supply of machines to distribute to incoming students as well as to replace devices as needed. In the 22-23 school year, the CAC served 320 students in our school settings as well as in correctional facilities. Of these students, a total of 100 graduated with a high school diploma or earned their high school equivalency.

## Reflections: Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

Our graduation rate as reflected on the CA School Dashboard will continue to be an area of identified need. At 30.60% this metric, without context, is concerning. As the CAC is a County Office of Education program, serving individuals from across the county, our students represent both our local districts as well as districts from across the state. Persistence data, measuring students who are continuously enrolled for at least one semester for the 22-23 school year, reflects that 58.12% of CAC students met this goal. It is anticipated that our graduation rate will continue to fluctuate based on how many credits students need upon enrollment.

Community feedback has indicated that we need to improve our outreach efforts. Many of our students find our CAC program through word of mouth. There is a need for a process that is accessible and easy for students to navigate so that they can begin or continue their academic efforts.

Students have expressed the desire for expanded learning opportunities such as tutoring support in core subject areas, increasing CTE class offerings, and availability of career readiness workshops. This year, we made progress by implementing evening learning sessions at our Sequoia school site. Students have the opportunity to participate in a variety of evening classes and workshops every week. Students gain foundational skills in core subject areas, develop career readiness skills, build community with others, and earn credits in a safe and supportive learning environment. Additionally, our CTE Culinary class is well attended, and our instructor has implemented a Gardening component, the ServSafe certification for interested students, and most importantly a healing space for students with a particular emphasis on mothers and new mothers.

Students continue to express a need for expanded childcare services. We have worked with our Maintenance and Operations department to upgrade the facility and will be recruiting an Early Care Teacher and program support for the 23/24 school year.

We were able to continue to offer mental health support directly through an assigned counselor as well as through community referrals. Students asked for support and utilized the services provided throughout the school year. We anticipate that mental health support will be a continued identified need. We will work intentionally to ensure access program-wide and increase the availability of our mental health support team.

# LCAP Highlights

A brief overview of the LCAP, including any key features that should be emphasized.

The LCAP process allows for an opportunity to connect with our stakeholder community in a meaningful way and design a plan that will guide programming. These are our highlights:

Students and staff remain at the forefront of programmatic decisions and innovation as we continue to grow our program. The CAC is student-centered and is committed to ensuring that our students are partners in the schooling process. We are focused on gathering stakeholder input to understand student needs, shape individual school sites, and to better serve the community. A highlight from the LCAP process is the different opportunities that we provided for meaningful collaboration with our stakeholders, particularly with the centering of student voice. This process will promote the development of our CAC Charter Renewal process. As we learn so much from our community stakeholders through the LCAP, we will be able to adjust charter programming to accurately reflect timely input.

We have made great progress in our collaboration efforts with our Adult Education partners in the county aligning data, building capacity as grant partners in both WIOA II and CAEP, collaborating on new program ideas, and sharing resources. While our WIOA II funds are ending this fiscal year, we continue to partner with CAEP and will explore other grant opportunities. Through the shared adult agency use of CASAS testing and Community Pro for case management, we are able to measure and compare student literacy growth, student demographics, academic and career barriers, and successful student transitions. We do acknowledge as a consortia that our data is specific to each agency and the metrics don't accurately capture the impact of the work we are all doing. An emphasis on calibrating our data as well as including qualitative data is something we are discussing as an Adult Education consortia.

Our three main LCAP goals of 2021-2024 center around the effort to increase literacy growth and achievement, remove barriers, and increase access to postsecondary and workforce opportunities. Through continuing to identify predictable patterns of success and areas for growth in our program, we will work to disrupt inequities, in partnership with our students and community stakeholders, and enhance our capacity to serve our community.

## Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

### *Schools Identified*

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

The Career Advancement Charter continues to be eligible for comprehensive support and improvement.

### ***Support for Identified Schools***

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

The CAC will continue to investigate areas in need of attention, specifically graduation rate. The CSI plan for the CAC has been developed through support with the Santa Cruz COE, CAC staff and student input. Data collection and analysis are critical components of investigating our current graduation rate as well as identifying strategies for improvement. Persistence data will be critical to accurately measure the level of engagement in our adult students, while also understanding that some students will have to pause their studies to give attention to other responsibilities. We are committed to having an open door policy with our students. Our school is designed around the idea of multiple chances. We will continue to work closely with community partners as contributing stakeholders as well.

### ***Monitoring and Evaluating Effectiveness***

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

The CAC administration and leadership team will participate in the implementation of actions aligned to specific goals and will monitor and evaluate the effectiveness of the CSI plan. We will use various data sources, including the CA School Dashboard, CASAS data, as well as local data around persistence, attendance, enrollment, and credit accrual. Additionally, we will use established metrics to monitor program efficacy, with a particular focus on postsecondary opportunity data. Ensuring that data is reviewed quarterly will promote program evaluation on a regular basis so that adjustments can be made as needed. The CAC maintains a commitment to the cycle of continuous improvement and will continue to evaluate program efficacy.

# Engaging Educational Partners

A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.

Throughout this school year, we have worked intentionally to maintain communication with all stakeholders. Quarterly Student Advisory Committee meetings enabled us to continue meaningful conversation about programming strengths and needs. Students, staff, and community partners were engaged verbally and via survey to discuss how they would like to see the Career Advancement Charter address what works well in the program as well as what areas need improvement. Feedback addressed the barriers students face while attending school, types of classes students would like to attend, learning and support opportunities for students, and additional student commentary on their needs and hopes. Teacher and support staff ideas, with reflection on the student data provided from the survey, were implemented into the development of the plan. The public hearing for the LCAP, Annual Update, and Budget Overview for Parents is held at a public board meeting.

A summary of the feedback provided by specific educational partners.

Beginning in January of 2022 until late May of 2023, we distributed our 2022-2023 LCAP Survey to our currently enrolled students at the Career Advancement Charter. The purpose of the survey was to receive feedback from our students on program satisfaction and areas of improvement. We received 53 responses from our student body.

**Key Findings:**  
99% of survey respondents identify as Hispanic or Latino, and 1% identify as White. While 23% of our students are employed, 55% shared that they are parenting. Additionally, 52 respondents felt they had sufficient access to appropriate course materials. 52 respondents also felt they had the support needed to access core subjects such as English, Science, Math, and Social Studies.

When asked for additional educational opportunities students wished to see, these are some of the responses submitted: Career exploration courses, nursing classes or medical terminology, more programs or opportunities that would assist with medical field transitions in the future. Students also would like an increase in the credit limit, for those who would like to receive their high school diploma sooner.

The CAC held two advisory committee meetings this year. The first being on October 26, 2022, and the second held on March 15, 2023. At the Advisory Committee meetings students also expressed the need for the CAC to do more outreach so that others can learn about our program. Students overwhelmingly expressed gratitude for the CAC program. Students have shared that our program offers hope, students gain confidence, teachers are like family/mentors, and the staff is committed to students. As mentioned above in the identified needs section, student also expressed an interest in specific CTE opportunities that they would like to see, tutoring support, career readiness workshops, and expanded childcare services.

When asked about program satisfaction 80% of students indicated that they strongly agree that staff is dedicated to their academic success and 20% agreed with the statement, indicating that 100% of our students agree or strongly agree that staff is dedicated to their academic success.

A description of the aspects of the LCAP that were influenced by specific input from educational partners.

In order to increase our capacity of services for our students, the following aspects of the LCAP were directly influenced by stakeholder engagement and input: Transition Support, Instructional Aide Support, professional learning opportunities for staff, childcare services, food distribution services, counseling services, continued collaboration with CTE to increase career technical education opportunities, ESL courses for multilingual learners, and more opportunities for community gatherings in person. We will continue to strengthen our outreach efforts in the upcoming school year.

# Goals and Actions

## Goal

Goal #	Description
1	<p>Achievement: Students will complete high school (HSD or HSE) with increased Math and English proficiency, improved job skills literacy, and greater post-secondary opportunities, including entry or advancement in the workforce.</p> <p>Areas of focus for this goal include disrupting inequities by:</p> <ul style="list-style-type: none"><li>• Improving scope of services to be responsive, equity-focused, culturally relevant, and student centered</li><li>• Implementation of culturally relevant pedagogy</li><li>• Increasing student achievement as measured by the Comprehensive Adult Student Assessment System (CASAS)</li><li>• Ensuring all certificated teachers are appropriately assigned and fully credentialed</li><li>• Increasing instructional and administrative resources</li><li>• Acknowledging, addressing, and closing the opportunity gap for multilingual students</li><li>• Providing increased and meaningful opportunities for career exploration and preparation</li><li>• Increasing access to educational interventions</li></ul>

An explanation of why the LEA has developed this goal.

This goal is critical to our commitment to disrupting equities for adults students re-entering the school setting. As we are a countywide program, our students represent various systems that were not able to support them in their success. Improving student literacy expands student access to job training, workforce and higher education opportunities. Adult learners need specific supports that acknowledge their life experiences as well as the many real life responsibilities, including work, family, and school.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Graduation rate	24.7%	43.2%	30.60%		28%
Post Secondary Transition Rate	5.3%	26.80%	31%		25%
CASAS EFL (Educational Functioning Level) gains	55%	62%	52%		75%
% of students earning 45 credits or more per year	15.59%	18.45%	19.06%		25%

## Actions

Action #	Title	Description	Total Funds	Contributing
1.1	CASAS (Comprehensive Adult Student Assessment System) Management	Continue implementation of CASAS, develop and increase communication regarding the importance of testing, evaluate student growth and incorporate into the program improvement process	\$8,862.95	No
1.2	Bilingual Instructional Support .5 FTE	Provide a bilingual instructional aide available for CAC students to expand educational interventions and support, including one to one tutoring	\$42,500.00	Yes

Action #	Title	Description	Total Funds	Contributing
<b>1.3</b>	ESL Teacher .5 FTE	Provide English as a Second Language classes to continue Implementation of ESL Level 1 and add ESL Level 2	\$25,000.00	Yes
<b>1.4</b>	Bilingual Senior Director; Programs Administrator 1.0 FTE	Employ a Bilingual administrator to oversee all programming, school improvement efforts, and curriculum development for adult learners	\$20,768.26	No
<b>1.5</b>	Hire Bilingual 1.0 FTE Teacher for CAC programs	Retain current staffing and increase teacher by 1.0 FTE program-wide	\$100,000.00	No
<b>1.6</b>	Bilingual Community Organizer	Improve scope of service for students at all school sites, including implementation of career exploration learning, college counseling and registration, financial aid, job literacy growth assessments, outreach, registration, enrollment, data analysis, curriculum support, etc.	\$125,000.00	Yes
<b>1.7</b>	Instructional Materials	Purchase instructional materials for use in Corrections and ESL courses	\$3,500.00	Yes
<b>1.8</b>	Learning Center facilities for adult students	Provide a space in North and South county for adult students to access instructional support, technological tools	\$5,000.00	No
<b>1.9</b>	Professional Staff Learning	Engage staff in dialogue specifically about race and equity to promote an intentional approach to disrupting inequities for adult students	\$7,500.00	No

## Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

This goal aligned many of our continuous improvement efforts. There are no substantive differences in planned actions and actual implementation of these actions.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

For action 1.9 we did not contract with an outside consultant as planned. However, we provided collaborative professional learning opportunities for the CAC staff. No other material differences are noted.

An explanation of how effective the specific actions were in making progress toward the goal.

The specific actions aligned with Goal 1 have supported our efforts in making progress toward the goal of student achievement.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Action 1.1 This year was our best participation year for administering the CASAS test. We were able to test more students this year than ever before. Using the data to inform instructional approaches as well as aligning direct intervention efforts has been beneficial. Administering the CASAS in our correctional facilities continues to be an area of improvement.

Action 1.2 We have maintained this position as it is important to overall success of our students and program. The IA participates in ongoing staff development and planning.

Action 1.3 We did provide two sections of ESL this school year. The sections were well attended. We purchased new ESL materials at the semester and are in the process of evaluating the effectiveness of this curriculum.

Action 1.4 The bilingual program administrator continues to being a critical part of making progress in program-wide goals.

Action 1.5 We have maintained the addition of one bilingual Independent Study, added a second part time person at our Probation Success Center in South County, and are in the process of hiring another teacher to serve students countywide.

Action 1.6 We have maintained the Bilingual Community Organizer position as it is an essential role for our CAC program. This position will continue.

Action 1.7 Our focus this year in terms of instructional materials has been on providing ESL materials for our adult learners. This curriculum is aligned with the CASAS assessment and is being used by many of our teachers with reported ease and success.

Action 1.8 The Learning Center continues to be a highly utilized space for both staff and students. We intend to continue using this model so that students have access to support, materials, and instructional staff throughout the week. It should be noted that as we continue to grow we will need to identify additional spaces to support student interaction and learning.

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**

# Goals and Actions

## Goal

Goal #	Description
2	<p>Students will be supported holistically to remove barriers, increase opportunities, and develop various skills to be prepared for transitioning to post-secondary opportunities, including entry or advancement in the workforce.</p> <p>Areas of focus for this goal include disrupting inequities by:</p> <ul style="list-style-type: none"><li>• Increasing access to postsecondary opportunities, including entry or advancement in the workforce</li><li>• Increasing student access to employment skills through Career and Technical Education courses</li><li>• Providing opportunities for hands-on learning as students progress through CTE skill growth units</li><li>• Ensuring that all CTE teachers are appropriately assigned and credentialed</li></ul>

### An explanation of why the LEA has developed this goal.

There is a critical need for direct support for our adult re-entry students in the following areas: connecting to community resources, including employment and employment readiness, medical services, mental health services, financial assistance, housing, childcare, and other barriers that our adult re-entry students face. Providing direct support to students with career technical education experiences, job searching, resume writing, interview preparation, post-secondary opportunities including FAFSA completion, community college registration and enrollment, and career counseling will allow for the removal of barriers so that students can continue with their high school diploma completion and beyond. We intend to focus on student transitions in and out of the Career Advancement Charter for our general student population and amongst specified targeted populations within our program such as incarcerated individuals, immigrants, multilingual learners, and under-resourced students so that we can identify gaps in community resources. Providing integrated student support universally, through targeted populations and for the individual, allows us to grow and strengthen our program so that we can best provide for the whole student and so they may have an engaging learning experience and transition successfully beyond their high school diploma.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
CTE course attendance	13.6%	2.5%	2.1%		50%
CTE Certificate Attainment	0% TBD in 21-22	0%	1%		60%
All CTE teachers appropriately assigned and credentialed	100%	100%	100%		100%
Successful postsecondary opportunity placement	3%	13.83%	16.6%		25%
Career and Transition Services (CASAS)	27%	33%	32.8%		70%

## Actions

Action #	Title	Description	Total Funds	Contributing
<b>2.1</b>	CTE Instruction 0.7 FTE	Teacher salaries to offer CTE courses that are provided to assist students in identifying career interests, increase career exploration opportunities, resume building	\$58,679.15	No
<b>2.2</b>	Mental Health Counseling	Work with Encompass Community Services to provide mental health counseling and support	\$10,000.00	No

Action #	Title	Description	Total Funds	Contributing
2.3	Hire Project Specialists: focus on transition support	In response to the challenges brought forth by the COVID-19 pandemic, there is a need for direct support program-wide for our adult re-entry students in the following areas: connecting to community resources, including employment, medical services, mental health services, financial assistance, housing, childcare, and other barriers that our adult re-entry students face	\$180,000.00	Yes
2.4	Increase CTE programming for Adult Students	Work directly with the Workforce Development Board and the County Office of Education to expand course offerings to adult students, with a particular emphasis on Medical and Dental Assisting as well as Construction Skills Certification	\$20,768.26	No
2.5	Provide childcare services	Provide afternoon and evening childcare services at the Sequoia Schools campus so that students are able to participate in educational, prosocial, and counseling opportunities	\$34,010.65	No
2.6	Provide healthy food options	Students will access warm meals on a daily basis at the CAC while at the Sequoia Schools campus	\$7,500.00	Yes

## Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

This goal is focused on providing integrated support for all students so that they are able to earn a high school diploma and pursue post-secondary opportunities in the future. Most of the actions listed above were implemented though we made some adjustments due to staffing challenges and program need.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Our calculations for the cost of the actions aligned to this goal were very close to what we planned.

An explanation of how effective the specific actions were in making progress toward the goal.

Action 2.1 We maintained our CTE Culinary teacher at 40% FTE. However, we did not replace the Construction Technology teacher. We do offer a free cost CTE Building Trades Pre-Apprenticeship program at our central office location and all CAC students are able to participate.

Action 2.2 We did not contract with an outside agency this year due to the challenges encountered the previous school year. Instead, we were able to provide counseling services through an onsite COE counselor who provided direct service as well as connected students to community resources. This approach was significantly more effective based on student and staff feedback.

Action 2.3 We have maintained the position of Bilingual Transition Specialist. This role has developed into a dynamic and integral part of the services offered through our program. With a focus on direct service, community collaboration, and assessment support the Transition Specialist has been very effective in supporting our overall program goals. We have decided to recruit and are in the process of hiring a second Bilingual Transition Specialist to focus on our students in corrections and on Adult Probation.

Action 2.4 We continued to collaborate with the Workforce Development Board to provide three Building Trades Pre-Apprenticeship cohorts, two of which were available to CAC students. This program may lead to Union Apprenticeships, employment with local industry partners, or continued education at Cabrillo College. Additionally, we have advertised our Medical and Dental Assisting Program to our CAC students, waiving the HSD requirement for eligible students. These CTE options will continue to be available. Additionally, we piloted an online certification program, Certiport, with initial feedback from staff indicating that the program was user friendly and that students were engaged. We will purchase licenses for the upcoming school year and concentrate on offering certification in a wide range of stackable credentials to support students in both their educational as well as employment paths.

Action 2.5 The CAC did provide childcare services in the afternoons and early evenings. We will continue to offer free childcare services in the upcoming school year and hope to extend the hours of availability.

Action 2.6 We did provide healthy food options for our CAC students. The Culinary Class students were additionally able to provide different meal options for our students. We will continue to prioritize the importance of offering healthy food options.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

We will not make any substantive changes to the planned goal or actions for the coming year. Our only changes are additive, adding a Bilingual Transition Specialist, expanded childcare offerings, and the new Certiport pilot.

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**

# Goals and Actions

## Goal

Goal #	Description
3	<p>The CAC will increase access and capacity to serve students through community engagement and outreach with a focus on partnerships, sustainability, and centering student voice.</p> <p>Areas of focus for this goal include disrupting inequities by:</p> <ul style="list-style-type: none"> <li>• Maintaining services across the county, including Corrections, Probation Services Center, Veteran's Hall Santa Cruz and Watsonville</li> <li>• Expanding services to students at the Encinal Street, North County location</li> <li>• Continued development of the intake process to document student need and streamline referrals for services</li> <li>• Work closely with other County Office of Education departments, specifically Alternative Education, to offer HSD/HSE services to interested students</li> <li>• Work with community partners for student outreach</li> <li>• Offer authentic opportunities for student input and decision making</li> </ul>

An explanation of why the LEA has developed this goal.

The Career Advancement Charter is committed to working as a community partner and functions as an active GOAL consortia member with our Adult Education partners at the Community College, the Workforce Development Board, and local school districts. Our commitment is to meeting student needs, outreach and engagement, expanding program offerings, and a continued commitment to designing programming that works for our adult learners with a focus on relationship building, resource connections, culturally responsive, diverse opportunities for students, and meeting them wherever they are on their educational journey. Utilizing a case management model to provide wraparound services, we will identify and develop new opportunities for students to transition from ABE/HSE to post-secondary opportunities.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Average student enrollment	132	271	320		200
Average daily attendance	115	131	137		175
Persistence Data	37%	58.67%	58.12%		60%
Student Survey Data Program Satisfaction: % of students who strongly agree that staff is dedicated to student academic success	84.6%	99%	100%		94%

## Actions

Action #	Title	Description	Total Funds	Contributing
<b>3.1</b>	Expand CAC Services	HSD and HSE services will be provided at Corrections, Probation Service Center, Veteran's Hall Santa Cruz, Veteran's Hall Watsonville as well as a continued commitment to be responsive to other interested community partners	\$70,843.42	Yes
<b>3.2</b>	Student Intake Process	Bilingual staff to complete student intakes in person, via Zoom, and over the phone to welcome new students, identify needs, make appropriate community referrals, and assign to the appropriate teacher	\$15,000.00	No
<b>3.3</b>	Community Referral System	Utilize Community Pro to make appropriate referrals to postsecondary opportunities	\$8,862.95	No

Action #	Title	Description	Total Funds	Contributing
3.4	Partnership in the adult education consortium of Santa Cruz (Greater Opportunities for Adult Learning)	Work closely with adult education community partners on the CAEP and WIOA II grants, strategize with new and long-time partners to create new programming and program pathways, connections, referrals, data and general collaboration	\$20,768.26	No
3.5	Student Outreach	Promote CAC program across the county to encourage more adult students to complete HSD or HSE	\$12,997.53	No
3.6	Identify Eligible WIOA training	Work with the Workforce Development Board to identify and promote eligible training provider list and federal funding for scholarships	\$8,862.95	Yes
3.7	Career Development Focus	Professional development for staff around career development, offer quarterly job fair and postsecondary opportunities	\$10,000.00	No

## Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

This goal demonstrates our commitment to meeting student needs, increased outreach and engagement, expanding program offerings, and a continued effort to design programming that works for our adult learners with a focus on relationship building, resource connections, culturally responsive, diverse opportunities for students, and meeting them where they are on their personal and educational journey. We successfully implemented the aforementioned actions and have been able to successfully add additional components to supplement the efforts. Our professional learning time shifted to a self-directed collaborative Professional Learning Community that included certificated and classified staff. We hosted our first Career Fair in April and plan to host the event each semester going forward.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

The only planned expenditure not spent was for additional intake support (3.2). This is due to an increased role of our Transition Specialist and Community Organizer in the intake process.

An explanation of how effective the specific actions were in making progress toward the goal.

Action 3.1 Our enrollment continues to grow in the CAC. This year we provided HSD/HSE programming at the Probation Success Center in South County, a brand new facility offering wraparound services to adult students on probation. We have served over 25 students at this location this year. We offered our BTPA program at the Rountree Correctional Facility, serving 3 CAC students in total. The Blaine Street Facility is set to open at the end of May after being closed for some time, and we will offer CAC services there again.

Action 3.2 The student intake process is one of the strongest parts of our CAC program. We worked diligently this year to create a team to drive this process, leaving more time for the instructional staff to focus on teaching their students. The intake now includes the CASAS assessment, a writing sample, a transcript analysis, and ?

Action 3.3 Community Pro is the shared platform for our Adult Education consortium. We continue to make progress in learning the database so that we can make appropriate referrals for students transitioning either to postsecondary programming or from our partner agencies to us.

Action 3.4 Our ongoing partnership with GOAL/CAEP consortium gives us the opportunity to strategize, share best practice, identify ways to supplement programming, and identify gaps. This year in particular we have been focused on sharing data and using metrics that best represent the individual agencies.

Action 3.5 Students have expressed the desire for expanded learning opportunities such as tutoring support in core subject areas, increasing CTE class offerings, and career readiness workshops. This year, we made progress by implementing evening learning sessions at our Sequoia school site. Students have the opportunity to participate in a variety of evening classes and workshops every week. Students gain foundational skills in core subject areas, develop career readiness skills, build community with others, and earn credits in a safe and supportive learning environment. Additionally, our CTE Culinary class has seen immense success, and our instructor has implemented a Gardening component. We have also made progress with our social media presence. Networking with transition specialists from our partner agencies has also benefited our outreach efforts.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

There are no planned changes to the goal, metric, or desired outcomes.

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**

# Goals and Actions

## Goal

Goal #	Description
4	

An explanation of why the LEA has developed this goal.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24

## Actions

Action #	Title	Description	Total Funds	Contributing

## Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

An explanation of how effective the specific actions were in making progress toward the goal.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

**A report of the Total Estimated Actual Expenditures for last year’s actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year’s actions may be found in the Contributing Actions Annual Update Table.**

# Goals and Actions

## Goal

Goal #	Description
5	

An explanation of why the LEA has developed this goal.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24

## Actions

Action #	Title	Description	Total Funds	Contributing

## Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

An explanation of how effective the specific actions were in making progress toward the goal.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

**A report of the Total Estimated Actual Expenditures for last year’s actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year’s actions may be found in the Contributing Actions Annual Update Table.**

# Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2023-24]

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
107,703	

## Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
6.64%	0.00%	\$0.00	6.64%

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

## Required Descriptions

For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

<p>Transition Specialist (2) - Direct support program-wide for our adult re-entry students in the following areas: connecting to community resources, including employment, medical services, mental health services, financial assistance, housing, childcare, and other barriers that our adult re-entry students face.</p> <p>Bilingual Instructional Aide - Provide direct, increased, and improved services to students with high needs. Instructional support staff will work closely with teaching staff to work with students individually to provide meaningful learning opportunities.</p> <p>Food Support - Provide meals to low SES students utilizing the Sequoia CTE Culinary course, principally directed at our socioeconomically disadvantaged students.</p>
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Bilingual Community Organizer - Improve scope of service for students at all school sites, including implementation of career exploration learning, college counseling and registration, financial aid, job literacy growth assessments, outreach, registration, enrollment, data analysis, curriculum support, etc. This position will benefit students program-wide while maintaining a particular focus on our students with greatest need.

#### ESL - .2 FTE Instructor

Multilingual Students will benefit from direct language instruction in a culturally responsive and respectful environment, with a focus on Level 1 and 2 language acquisition to assist students in developing skills to be prepared for transitioning to post-secondary opportunities, including entry or advancement in the workforce.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

The CAC serves adult students, many of whom have not been in an educational setting for a number of years. Though many are employed, they are often challenged by socioeconomic hardship, language barriers, and personal responsibilities to family and others. The actions that the CAC has determined will serve our students program wide will serve individuals specifically in the student groups of: socioeconomically disadvantaged, English language learners, and adult foster youth (extended foster care) students. Student need is determined by carefully examining multiple data points and intentionally identifying the disparities that exist. The specific actions designed to directly support our most underserved students represent a strategic approach to most impactfully reach our community.

The Career Advancement Charter will receive \$107,703 in Supplemental funding under the LCFF. We provide a number of services to increase and improve services for all students and will provide actions to specifically meet the needs of our underserved students. The identified actions and services in this document are intended to increase and improve services for our students with the most need in a holistic and equitable approach.

These specific actions represent an increase and improvement of services greater than 5.68%

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students		
Staff-to-student ratio of certificated staff providing direct services to students		

## 2023-24 Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$627,524.91	\$22,362.95		\$146,536.52	\$796,424.38	\$762,924.38	\$33,500.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.1	CASAS (Comprehensive Adult Student Assessment System) Management	All		\$8,862.95			\$8,862.95
1	1.2	Bilingual Instructional Support .5 FTE	English Learners Foster Youth Low Income	\$42,500.00				\$42,500.00
1	1.3	ESL Teacher .5 FTE	English Learners	\$25,000.00				\$25,000.00
1	1.4	Bilingual Senior Director; Programs Administrator 1.0 FTE	All				\$20,768.26	\$20,768.26
1	1.5	Hire Bilingual 1.0 FTE Teacher for CAC programs	All	\$100,000.00				\$100,000.00
1	1.6	Bilingual Community Organizer	English Learners Foster Youth Low Income	\$125,000.00				\$125,000.00
1	1.7	Instructional Materials	English Learners		\$3,500.00			\$3,500.00
1	1.8	Learning Center facilities for adult students	All	\$5,000.00				\$5,000.00
1	1.9	Professional Staff Learning	All	\$7,500.00				\$7,500.00
2	2.1	CTE Instruction 0.7 FTE	All	\$58,679.15				\$58,679.15
2	2.2	Mental Health Counseling	All		\$10,000.00			\$10,000.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
2	2.3	Hire Project Specialists: focus on transition support	English Learners Foster Youth Low Income	\$90,000.00			\$90,000.00	\$180,000.00
2	2.4	Increase CTE programming for Adult Students	All	\$20,768.26				\$20,768.26
2	2.5	Provide childcare services	All	\$34,010.65				\$34,010.65
2	2.6	Provide healthy food options	English Learners Foster Youth Low Income	\$7,500.00				\$7,500.00
3	3.1	Expand CAC Services	Low Income	\$70,843.42				\$70,843.42
3	3.2	Student Intake Process	All				\$15,000.00	\$15,000.00
3	3.3	Community Referral System	All	\$8,862.95				\$8,862.95
3	3.4	Partnership in the adult education consortium of Santa Cruz (Greater Opportunities for Adult Learning)	All				\$20,768.26	\$20,768.26
3	3.5	Student Outreach	All	\$12,997.53				\$12,997.53
3	3.6	Identify Eligible WIOA training	Low Income	\$8,862.95				\$8,862.95
3	3.7	Career Development Focus	All	\$10,000.00				\$10,000.00

## 2023-24 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
1,622,025	107,703	6.64%	0.00%	6.64%	\$369,706.37	0.00%	22.79 %	<b>Total:</b>	\$369,706.37
								<b>LEA-wide Total:</b>	\$70,843.42
								<b>Limited Total:</b>	\$0.00
								<b>Schoolwide Total:</b>	\$298,862.95

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.2	Bilingual Instructional Support .5 FTE	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$42,500.00	
1	1.3	ESL Teacher .5 FTE	Yes	Schoolwide	English Learners	All Schools	\$25,000.00	
1	1.6	Bilingual Community Organizer	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$125,000.00	
1	1.7	Instructional Materials	Yes	LEA-wide	English Learners	All Schools		
2	2.3	Hire Project Specialists: focus on transition support	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$90,000.00	
2	2.6	Provide healthy food options	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Sequoia	\$7,500.00	
3	3.1	Expand CAC Services	Yes	LEA-wide	Low Income	All Schools Specific Schools:	\$70,843.42	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
						Corrections Probation Service Center Veteran's Hall Shelters		
3	3.6	Identify Eligible WIOA training	Yes	Schoolwide	Low Income	All Schools	\$8,862.95	

## 2022-23 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$706,424.38	\$878,803.27

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	CASAS (Comprehensive Adult Student Assessment System) Management	No	\$8,862.95	9,946.39
1	1.2	Bilingual Instructional Support .5 FTE	Yes	\$42,500.00	26,273
1	1.3	ESL Teacher .5 FTE	Yes	\$25,000.00	17,870
1	1.4	Bilingual Senior Director; Programs Administrator 1.0 FTE	No	\$20,768.26	20,043.07
1	1.5	Hire Bilingual 1.0 FTE Teacher for CAC programs	No	\$100,000.00	147,882.
1	1.6	Bilingual Community Organizer	Yes	\$125,000.00	151,176.
1	1.7	Instructional Materials	Yes	\$3,500.00	34,176.
1	1.8	Learning Center facilities for adult students	No	\$5,000.00	6,672.
1	1.9	Professional Staff Learning	No	\$7,500.00	0
2	2.1	CTE Instruction 0.7 FTE	No	\$58,679.15	46,836.75

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
2	2.2	Mental Health Counseling	No	\$10,000.00	14,494.
2	2.3	Hire Project Specialist: focus on transition support	Yes	\$90,000.00	73,498.
2	2.4	Increase CTE programming for Adult Students	No	\$20,768.26	19,453.
2	2.5	Provide childcare services	No	\$34,010.65	31,984.21
2	2.6	Provide healthy food options	Yes	\$7,500.00	2,879.
3	3.1	Expand CAC Services	Yes	\$70,843.42	212,207.20
3	3.2	Student Intake Process	No	\$15,000.00	0
3	3.3	Community Referral System	No	\$8,862.95	9,946.39
3	3.4	Partnership in the adult education consortium of Santa Cruz (Greater Opportunities for Adult Learning)	No	\$20,768.26	19,453.57
3	3.5	Student Outreach	No	\$12,997.53	16,797.30
3	3.6	Identify Eligible WIOA training	Yes	\$8,862.95	9,946.39
3	3.7	Career Development Focus	No	\$10,000.00	7,269.

## 2022-23 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
111,583	\$120,843.42	\$528,025.59	(\$407,182.17)	0.00%	0.00%	0.00%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.2	Bilingual Instructional Support .5 FTE	Yes	\$42,500.00	26273.		
1	1.3	ESL Teacher .5 FTE	Yes		17870.		
1	1.6	Bilingual Community Organizer	Yes		151,176.		
1	1.7	Instructional Materials	Yes		34,176.		
2	2.3	Hire Project Specialist: focus on transition support	Yes		73,498.		
2	2.6	Provide healthy food options	Yes	\$7,500.00	2,879.		
3	3.1	Expand CAC Services	Yes	\$70,843.42	212,207.20		
3	3.6	Identify Eligible WIOA training	Yes		9,946.39		

## 2022-23 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
1,530,855	111,583	15.50%	22.79%	\$528,025.59	0.00%	34.49%	\$0.00	0.00%

# Instructions

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*For additional questions or technical assistance related to the completion of the Local Control and Accountability Plan (LCAP) template, please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at [lcff@cde.ca.gov](mailto:lcff@cde.ca.gov).*

## Introduction and Instructions

The Local Control Funding Formula (LCFF) requires local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the LCAP using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning (California *Education Code* [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
  - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).
  - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).
  - Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b][7]).

The LCAP template, like each LEA’s final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which should: (a) reflect comprehensive strategic planning (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in *EC* sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity’s budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2021–22, 2022–23, and 2023–24 school years reflects statutory changes made through Assembly Bill 1840 (Committee on Budget), Chapter 243, Statutes of 2018. These statutory changes enhance transparency regarding expenditures on actions included in the LCAP, including actions that contribute to meeting the requirement to increase or improve services for foster youth, English learners, and low-income students, and to streamline the information presented within the LCAP to make adopted LCAPs more accessible for educational partners and the public.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA’s diverse educational partners and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and educational partner engagement functions:

Given present performance across the state priorities and on indicators in the California School Dashboard (Dashboard), how is the LEA using its budgetary resources to respond to TK–12 student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics and actions that the LEA believes, based on input gathered from educational partners, research, and experience, will have the biggest impact on behalf of its TK–12 students.

These instructions address the requirements for each section of the LCAP, but may include information about effective practices when developing the LCAP and completing the LCAP itself. Additionally, information is included at the beginning of each section emphasizing the purpose that each section serves.

## Plan Summary

### Purpose

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to provide a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included in the subsequent sections of the LCAP.

## Requirements and Instructions

**General Information** – Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA. For example, information about an LEA in terms of geography, enrollment, or employment, the number and size of specific schools, recent community challenges, and other such information as an LEA wishes to include can enable a reader to more fully understand an LEA's LCAP.

**Reflections: Successes** – Based on a review of performance on the state indicators and local performance indicators included in the Dashboard, progress toward LCAP goals, local self-assessment tools, input from educational partners, and any other information, what progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success? This may include identifying specific examples of how past increases or improvements in services for foster youth, English learners, and low-income students have led to improved performance for these students.

**Reflections: Identified Need** – Referring to the Dashboard, identify: (a) any state indicator for which overall performance was in the “Red” or “Orange” performance category or any local indicator where the LEA received a “Not Met” or “Not Met for Two or More Years” rating AND (b) any state indicator for which performance for any student group was two or more performance levels below the “all student” performance. What steps is the LEA planning to take to address these areas of low performance and performance gaps? An LEA that is required to include a goal to address one or more consistently low-performing student groups or low-performing schools must identify that it is required to include this goal and must also identify the applicable student group(s) and/or school(s). Other needs may be identified using locally collected data including data collected to inform the self-reflection tools and reporting local indicators on the Dashboard.

**LCAP Highlights** – Identify and briefly summarize the key features of this year's LCAP.

**Comprehensive Support and Improvement** – An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

- **Schools Identified:** Identify the schools within the LEA that have been identified for CSI.
- **Support for Identified Schools:** Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.
- **Monitoring and Evaluating Effectiveness:** Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

## Engaging Educational Partners

## Purpose

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive strategic planning, accountability, and improvement across the state priorities and locally identified priorities (*EC* Section 52064[e][1]). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public understand how the LEA engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Statute and regulations specify the educational partners that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

Statute requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and students in developing the LCAP. The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals and actions.

Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the following web page of the CDE's website: <https://www.cde.ca.gov/re/lc/>.

## Requirements and Instructions

Below is an excerpt from the 2018–19 *Guide for Annual Audits of K–12 Local Education Agencies and State Compliance Reporting*, which is provided to highlight the legal requirements for engagement of educational partners in the LCAP development process:

### **Local Control and Accountability Plan:**

For county offices of education and school districts only, verify the LEA:

- a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.
- b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.

- c) Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan in accordance with Education Code section 52062(a)(3) or 52068(a)(3), as appropriate.
- d) Held at least one public hearing in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.
- e) Adopted the local control and accountability plan in a public meeting in accordance with Education Code section 52062(b)(2) or 52068(b)(2), as appropriate.

**Prompt 1:** “A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.”

Describe the engagement process used by the LEA to involve educational partners in the development of the LCAP, including, at a minimum, describing how the LEA met its obligation to consult with all statutorily required educational partners as applicable to the type of LEA. A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA’s philosophical approach to engaging its educational partners.

**Prompt 2:** “A summary of the feedback provided by specific educational partners.”

Describe and summarize the feedback provided by specific educational partners. A sufficient response to this prompt will indicate ideas, trends, or inputs that emerged from an analysis of the feedback received from educational partners.

**Prompt 3:** “A description of the aspects of the LCAP that were influenced by specific input from educational partners.”

A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. The response must describe aspects of the LCAP that were influenced by or developed in response to the educational partner feedback described in response to Prompt 2. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP. For the purposes of this prompt, “aspects” of an LCAP that may have been influenced by educational partner input can include, but are not necessarily limited to:

- Inclusion of a goal or decision to pursue a Focus Goal (as described below)
- Inclusion of metrics other than the statutorily required metrics
- Determination of the desired outcome on one or more metrics
- Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
- Inclusion of action(s) or a group of actions
- Elimination of action(s) or group of actions
- Changes to the level of proposed expenditures for one or more actions

- Inclusion of action(s) as contributing to increased or improved services for unduplicated services
- Determination of effectiveness of the specific actions to achieve the goal
- Determination of material differences in expenditures
- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination of challenges or successes in the implementation of actions

## Goals and Actions

### Purpose

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal should be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

### Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs should consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard in determining whether and how to prioritize its goals within the LCAP.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- **Focus Goal:** A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
- **Broad Goal:** A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- **Maintenance of Progress Goal:** A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

At a minimum, the LCAP must address all LCFF priorities and associated metrics.

## Focus Goal(s)

**Goal Description:** The description provided for a Focus Goal must be specific, measurable, and time bound. An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach. The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

**Explanation of why the LEA has developed this goal:** Explain why the LEA has chosen to prioritize this goal. An explanation must be based on Dashboard data or other locally collected data. LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners. LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

## Broad Goal

**Goal Description:** Describe what the LEA plans to achieve through the actions included in the goal. The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal. The goal description organizes the actions and expected outcomes in a cohesive and consistent manner. A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

**Explanation of why the LEA has developed this goal:** Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

## Maintenance of Progress Goal

**Goal Description:** Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP. Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP. The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

**Explanation of why the LEA has developed this goal:** Explain how the actions will sustain the progress exemplified by the related metrics.

## Required Goals

In general, LEAs have flexibility in determining what goals to include in the LCAP and what those goals will address; however, beginning with the development of the 2022–23 LCAP, LEAs that meet certain criteria are required to include a specific goal in their LCAP.

**Consistently low-performing student group(s) criteria:** An LEA is eligible for Differentiated Assistance for three or more consecutive years based on the performance of the same student group or groups in the Dashboard. A list of the LEAs required to include a goal in the LCAP based on student group performance, and the student group(s) that lead to identification, may be found on the CDE's Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Consistently low-performing student group(s) goal requirement:** An LEA meeting the consistently low-performing student group(s) criteria must include a goal in its LCAP focused on improving the performance of the student group or groups that led to the LEA's eligibility for Differentiated

Assistance. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, this student group or groups. An LEA required to address multiple student groups is not required to have a goal to address each student group; however, each student group must be specifically addressed in the goal. This requirement may not be met by combining this required goal with another goal.

- **Goal Description:** Describe the outcomes the LEA plans to achieve to address the needs of, and improve outcomes for, the student group or groups that led to the LEA's eligibility for Differentiated Assistance.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the student group(s) that lead to the LEA being required to develop this goal, how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the student group(s), and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes identified in the goal description.

**Low-performing school(s) criteria:** The following criteria only applies to a school district or COE with two or more schools; it does not apply to a single-school district. A school district or COE has one or more schools that, for two consecutive years, received the two lowest performance levels on all but one of the state indicators for which the school(s) receive performance levels in the Dashboard and the performance of the "All Students" student group for the LEA is at least one performance level higher in all of those indicators. A list of the LEAs required to include a goal in the LCAP based on school performance, and the school(s) that lead to identification, may be found on the CDE's Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Low-performing school(s) goal requirement:** A school district or COE meeting the low-performing school(s) criteria must include a goal in its LCAP focusing on addressing the disparities in performance between the school(s) and the LEA as a whole. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, the students enrolled at the low-performing school or schools. An LEA required to address multiple schools is not required to have a goal to address each school; however, each school must be specifically addressed in the goal. This requirement may not be met by combining this goal with another goal.
- **Goal Description:** Describe what outcomes the LEA plans to achieve to address the disparities in performance between the students enrolled at the low-performing school(s) and the students enrolled at the LEA as a whole.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the schools(s) that lead to the LEA being required to develop this goal; how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the school(s); and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes for students enrolled at the low-performing school or schools identified in the goal description.

### **Measuring and Reporting Results:**

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes. LEAs are encouraged to identify metrics for specific student groups, as appropriate, including expected outcomes that would reflect narrowing of any existing performance gaps.

Include in the baseline column the most recent data associated with this metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2019 Dashboard for the baseline of a metric only if that data represents the most recent available (e.g., high school graduation rate).

Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS. Because final 2020–21 outcomes on some metrics may not be computable at the time the 2021–24 LCAP is adopted (e.g., graduation rate, suspension rate), the most recent data available may include a point in time calculation taken each year on the same date for comparability purposes.

The baseline data shall remain unchanged throughout the three-year LCAP.

Complete the table as follows:

- **Metric:** Indicate how progress is being measured using a metric.
- **Baseline:** Enter the baseline when completing the LCAP for 2021–22. As described above, the baseline is the most recent data associated with a metric. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 1 Outcome:** When completing the LCAP for 2022–23, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 2 Outcome:** When completing the LCAP for 2023–24, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 3 Outcome:** When completing the LCAP for 2024–25, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above. The 2024–25 LCAP will be the first year in the next three-year cycle. Completing this column will be part of the Annual Update for that year.
- **Desired Outcome for 2023–24:** When completing the first year of the LCAP, enter the desired outcome for the relevant metric the LEA expects to achieve by the end of the 2023–24 LCAP year.

Timeline for completing the “**Measuring and Reporting Results**” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for Year 3 (2023–24)
Enter information in this box when completing the LCAP for <b>2021–22</b> .	Enter information in this box when completing the LCAP for <b>2021–22</b> .	Enter information in this box when completing the LCAP for <b>2022–23</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2023–24</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2024–25</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2021–22</b> or when adding a new metric.

The metrics may be quantitative or qualitative; but at minimum, an LEA’s LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year as applicable to the type of LEA. To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant self-reflection tool for local indicators within the Dashboard.

**Actions:** Enter the action number. Provide a short title for the action. This title will also appear in the action tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No. (**Note:** for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

**Actions for English Learners:** School districts, COEs, and charter schools that have a numerically significant English learner student subgroup must include specific actions in the LCAP related to, at a minimum, the language acquisition programs, as defined in *EC* Section 306, provided to students and professional development activities specific to English learners.

**Actions for Foster Youth:** School districts, COEs, and charter schools that have a numerically significant Foster Youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to Foster Youth students.

## Goal Analysis:

Enter the LCAP Year.

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective in achieving the goal. Respond to the prompts as instructed.

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.
- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.
- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

## Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

### Purpose

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA's description in this section must align with the actions included in the Goals and Actions section as contributing.

### Requirements and Instructions

***Projected LCFF Supplemental and/or Concentration Grants:*** Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of low income, foster youth, and English learner students.

**Projected Additional LCFF Concentration Grant (15 percent):** Specify the amount of additional LCFF concentration grant add-on funding, as described in EC Section 42238.02, that the LEA estimates it will receive in the coming year.

**Projected Percentage to Increase or Improve Services for the Coming School Year:** Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 CCR Section 15496(a)(7).

**LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

**LCFF Carryover — Dollar:** Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero (\$0).

**Total Percentage to Increase or Improve Services for the Coming School Year:** Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEAs percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 CCR Section 15496(a)(7).

#### **Required Descriptions:**

**For each action being provided to an entire school, or across the entire school district or COE, an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.**

For each action included in the Goals and Actions section as contributing to the increased or improved services requirement for unduplicated pupils and provided on an LEA-wide or schoolwide basis, the LEA must include an explanation consistent with 5 CCR Section 15496(b). For any such actions continued into the 2021–24 LCAP from the 2017–2020 LCAP, the LEA must determine whether or not the action was effective as expected, and this determination must reflect evidence of outcome data or actual implementation to date.

**Principally Directed and Effective:** An LEA demonstrates how an action is principally directed towards and effective in meeting the LEA's goals for unduplicated students when the LEA explains how:

- It considers the needs, conditions, or circumstances of its unduplicated pupils;
- The action, or aspect(s) of the action (including, for example, its design, content, methods, or location), is based on these considerations; and
- The action is intended to help achieve an expected measurable outcome of the associated goal.

As such, the response provided in this section may rely on a needs assessment of unduplicated students.

Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient. Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increase or improve services standard because enrolling students is not the same as serving students.

For example, if an LEA determines that low-income students have a significantly lower attendance rate than the attendance rate for all students, it might justify LEA-wide or schoolwide actions to address this area of need in the following way:

After assessing the needs, conditions, and circumstances of our low-income students, we learned that the attendance rate of our low-income students is 7 percent lower than the attendance rate for all students. (Needs, Conditions, Circumstances [Principally Directed])

In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action[s])

These actions are being provided on an LEA-wide basis and we expect/hope that all students with less than a 100 percent attendance rate will benefit. However, because of the significantly lower attendance rate of low-income students, and because the actions meet needs most associated with the chronic stresses and experiences of a socio-economically disadvantaged status, we expect that the attendance rate for our low-income students will increase significantly more than the average attendance rate of all other students. (Measurable Outcomes [Effective In])

**COEs and Charter Schools:** Describe how actions included as contributing to meeting the increased or improved services requirement on an LEA-wide basis are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above. In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

## **For School Districts Only:**

### **Actions Provided on an LEA-Wide Basis:**

***Unduplicated Percentage > 55 percent:*** For school districts with an unduplicated pupil percentage of 55 percent or more, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above.

***Unduplicated Percentage < 55 percent:*** For school districts with an unduplicated pupil percentage of less than 55 percent, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities. Also describe how the actions **are the most effective use of the funds** to meet these goals for its unduplicated pupils. Provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

### **Actions Provided on a Schoolwide Basis:**

School Districts must identify in the description those actions being funded and provided on a schoolwide basis, and include the required description supporting the use of the funds on a schoolwide basis.

**For schools with 40 percent or more enrollment of unduplicated pupils:** Describe how these actions are principally directed to and effective in meeting its goals for its unduplicated pupils in the state and any local priorities.

**For school districts expending funds on a schoolwide basis at a school with less than 40 percent enrollment of unduplicated pupils:** Describe how these actions are principally directed to and how the actions are the most effective use of the funds to meet its goals for foster youth, English learners, and low-income students in the state and any local priorities.

**A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.**

Consistent with the requirements of 5 CCR Section 15496, describe how services provided for unduplicated pupils are increased or improved by at least the percentage calculated as compared to the services provided for all students in the LCAP year. To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are included in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided on an LEA-wide or schoolwide basis or provided on a limited basis to unduplicated students. A limited action is an action that only serves foster youth, English learners, and/or low-income students. This description must address how these action(s) are expected to result in the required proportional increase or improvement in services for unduplicated pupils as compared to the services the LEA provides to all students for the relevant LCAP year.

For any action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage. See the instructions for determining the Planned Percentage of Improved Services for information on calculating the Percentage of Improved Services.

**A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.**

An LEA that receives the additional concentration grant add-on described in EC Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.

An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.

In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of full time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

## Action Tables

Complete the Data Entry Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Data Entry Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. With the exception of the Data Entry Table, the word “input” has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)

- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2022–23 LCAP, 2022–23 will be the coming LCAP Year and 2021–22 will be the current LCAP Year.

## Data Entry Table

The Data Entry Table may be included in the LCAP as adopted by the local governing board or governing body, but is not required to be included. In the Data Entry Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF apportionment calculations.

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

Percentage. This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services.
- If "Yes" is entered into the Contributing column, then complete the following columns:
  - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
  - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
  - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter "ongoing" if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter "1 Year," or "2 Years," or "6 Months."
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.

- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA's total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
  - **Note:** For an action to contribute towards meeting the increased or improved services requirement it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
  - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Service for the action.

## Contributing Actions Table

As noted above, information will not be entered in the Contributing Actions Table; however, the ‘Contributing to Increased or Improved Services?’ column will need to be checked to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses.

## Annual Update Table

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures:** Enter the total estimated actual expenditures to implement this action, if any.

## Contributing Actions Annual Update Table

In the Contributing Actions Annual Update Table, check the ‘Contributing to Increased or Improved Services?’ column to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
  - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been \$169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of \$169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

## LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

## Calculations in the Action Tables

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

### Contributing Actions Table

- 4. Total Planned Contributing Expenditures (LCFF Funds)
  - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column
- 5. Total Planned Percentage of Improved Services
  - This percentage is the total of the Planned Percentage of Improved Services column
- Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)
  - This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

### Contributing Actions Annual Update Table

Pursuant to *EC* Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display “Not Required.”

- 6. Estimated Actual LCFF Supplemental and Concentration Grants
  - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- 4. Total Planned Contributing Expenditures (LCFF Funds)
  - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)

- 7. Total Estimated Actual Expenditures for Contributing Actions
  - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds)
- Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)
  - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4)
- 5. Total Planned Percentage of Improved Services (%)
  - This amount is the total of the Planned Percentage of Improved Services column
- 8. Total Estimated Actual Percentage of Improved Services (%)
  - This amount is the total of the Estimated Actual Percentage of Improved Services column
- Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)
  - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8)

### **LCFF Carryover Table**

- 10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)
  - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.
- 11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)
  - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- 12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)
  - If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- 13. LCFF Carryover — Percentage (12 divided by 9)
  - This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education  
January 2022



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

## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 8.3

**Board Meeting Date:** June 15, 2023

☐

Action

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Information

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

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

**SUBJECT:** Santa Cruz County Office of Education 2023-2024 Budget

#### BACKGROUND

The Santa Cruz County Office of Education's 2023-2024 Budget is presented for public comment in accordance with EDC § 1620 et seq., 24103. A copy of the budget is available upon request.

#### FUNDING IMPLICATIONS

None.

#### RECOMMENDATION

Open, Conduct, and Close Public Hearing

# **2023-24**

## **Proposed Budget**



**June 15, 2023**

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

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

Public Hearing:

Adoption Date: 6/22/2023

Place: Santa Cruz County Office of Education  
Board Room 400 Encinal Street Santa  
Cruz, CA 95060

Signed:

Date: 06/15/2023

Clerk/Secretary of the County Board

Time: 4:00 pm

(Original signature required)

Contact person for additional information on the budget reports:

Name: Melissa Lopez

Title: Director, Fiscal Services

Telephone: (831) 466-5616

E-mail: mlopez@santacruzcoe.org

To update our mailing database, please complete the following:

Superintendent's Name: Dr. Faris Sabbah

Chief Business Official's Name: Liann Reyes

CBO's Title: Deputy Superintendent, Business Services

CBO's Telephone: (831) 466-5602

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1a	Average Daily Attendance (ADA) - County Operations Grant	Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.		X
1b	ADA - County Programs	Projected ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.		X
4a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
4b	Other Expenditures	Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
5	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
7	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	

8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?  • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP	06/22/2023	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	

A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	
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Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

	Percentage Level	County Operations Grant ADA
	3.0%	0 to 6,999
	2.0%	7,000 to 59,999
	1.0%	60,000 and over
County Office ADA (Form A, Estimated Funded ADA column, Line B5):	33,288	
County Office County Operations Grant ADA Standard Percentage Level:	2.00%	

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

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

Fiscal Year	County Operations Grant Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals		
Third Prior Year (2020-21)	37,821.59	37,821.59	N/A	Met
Second Prior Year (2021-22)	37,821.59	35,327.28	6.59%	Not Met
First Prior Year (2022-23)	35,327.28	33557.14	5.01%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected County Operations Grant ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**

(required if NOT met)

Santa Cruz County has experienced declining enrollment at a much faster pace than previously anticipated.

- 1b. STANDARD NOT MET - Projected County Operations Grant ADA was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**

(required if NOT met)

Santa Cruz County has experienced declining enrollment at a much faster pace than previously anticipated.

1. CRITERION: Average Daily Attendance (continued)

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

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

DATA ENTRY: All data are extracted or calculated.

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

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2020-21)	1,005.29	88.90	37,821.59	0.00
Second Prior Year (2021-22)	870.25	86.67	35,327.28	0.00
First Prior Year (2022-23)	964.00	81.16	33,557.14	0.00
Historical Average:	946.51	85.58	35,568.67	0.00
<b>County Office's County Operated Programs ADA Standard:</b>				
<b>Budget Year (2023-24)</b>				
(historical average plus 2%):	965.44	87.29	36,280.04	0.00
<b>1st Subsequent Year (2024-25)</b>				
(historical average plus 4%):	984.37	89.00	36,991.42	0.00
<b>2nd Subsequent Year (2025-26)</b>				
(historical average plus 6%):	1,003.30	90.71	37,702.79	0.00

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2023-24)	927.00	81.16	33,287.63	0.00
1st Subsequent Year (2024-25)	917.00	81.16	33020.81	0.00
2nd Subsequent Year (2025-26)	907.00	81.16	32756.67	0.00
Status:	Met	Met	Met	Met

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

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

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

Explanation:

(required if NOT met)

2. CRITERION: LCFF Revenue

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

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

NOTE: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Due to the full implementation of LCFF, gap funding is no longer applicable. Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

If status is at target, then COLA amount in Step 2b2 is used in Step 2c in Sections II and III.

Hold Harmless

If status is hold harmless, then amount in Step 2c is zero in Sections II and III.

Status: At Target

		Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>I. LCFF Funding</b>					
a.	COE funded at Target LCFF				
a1.	County Operations Grant	7,677,578.00	8,282,822.00	8,582,562.00	8,837,725.00
a2.	Alternative Education Grant	16,106,404.00	16,599,660.00	17,072,923.00	17,445,998.00
b.	COE funded at Hold Harmless LCFF	N/A	N/A	N/A	N/A
b1.	County Operations Grant (informational only)	N/A	N/A	N/A	N/A
b2.	Alternative Education Grant (informational only)	N/A	N/A	N/A	N/A
c.	Charter Funded County Program				
c1.	LCFF Entitlement				
d.	Total LCFF (Sum of a or b, and c)	23,783,982.00	24,882,482.00	25,655,485.00	26,283,723.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	33,557.14	33,287.63	33,020.81	32,756.67
b.	Prior Year ADA (Funded)		33,557.14	33,287.63	33,020.81
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		(269.51)	(266.82)	(264.14)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-0.80%	-0.80%	-0.80%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a1 At Target or Section I-b1 Hold Harmless), prior year column	7,677,578.00	8,282,822.00	8,582,562.00
b1.	COLA percentage	8.2%	3.9%	3.3%
b2.	COLA amount (proxy for purposes of this criterion)	631,096.91	326,343.19	282,366.29
c.	Total Change (Step 2b2)	631,096.91	326,343.19	282,366.29
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	8.22%	3.94%	3.29%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	7.42%	3.14%	2.49%
b.	LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	33.29%	33.45%	33.62%
c.	Weighted Percent change (Step 3a x Step 3b)	2.47%	1.05%	0.84%

III. Alternative Education Grant

Step 1 - Change in Population	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	964.00	927.00	917.00
b.	Prior Year ADA (Funded)	964.00	927.00	917.00
c.	Difference (Step 1a minus Step 1b)	(37.00)	(10.00)	(10.00)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)	-3.84%	-1.08%	-1.09%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a2 At Target or Section I-b2 Hold Harmless), prior year column	16,106,404.00	16,599,660.00	17,072,923.00
b1.	COLA percentage (Section II-Step 2b1)	8.22%	3.94%	3.29%
b2.	COLA amount (proxy for purposes of this criterion)	1,323,946.41	654,026.60	561,699.17
c.	Total Change (Step 2b2)	1,323,946.41	654,026.60	561,699.17
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	8.22%	3.94%	3.29%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	4.38%	2.86%	2.20%
b.	LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	66.71%	66.55%	66.38%
c.	Weighted Percent change (Step 3a x Step 3b)	2.92%	1.90%	1.46%

IV. Charter Funded County Program

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

Step 2 - Change in Funding Level

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

Step 3 - Weighted Change in Population and Funding Level

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

V. Weighted Change

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a.	Total weighted percent change (Step 3c in sections II, III and IV)	5.39%	2.95%	2.30%
LCFF Revenue Standard (line V-a, plus/minus 1%):		4.39% to 6.39%	1.95% to 3.95%	1.30% to 3.30%

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

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

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

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected local property taxes (Form 01, Objects 8021 - 8089)	13,912,842.22	13,912,842.22	13,912,842.22	13,912,842.22
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		N/A	N/A	N/A

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

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

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	32,723,708.00	33,955,542.00	34,985,209.00	35,894,076.00
County Office's Projected Change in LCFF Revenue:		3.76%	3.03%	2.60%
Standard:		4.39% to 6.39%	1.95% to 3.95%	1.30% to 3.30%
Status:		Not Met	Met	Met

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

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation (required if NOT met)	Santa Cruz County Alternative Education programs are anticipating declining enrollment in the budget year and both subsequent years. The decreased ADA projection (37) between the budget year 2023-24 and prior year 2022-23. The Business and Alternative Education teams meet regularly to review enrollment/ADA and adjustments are made, as necessary, at each financial reporting period.
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3. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. County Office's Change in Funding Level (Criterion 2C):	3.76%	3.03%	2.60%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-1.24% to 8.76%	-1.97% to 8.03%	-2.40% to 7.60%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2022-23)	43,602,169.39		
Budget Year (2023-24)	49,944,384.19	14.55%	Not Met
1st Subsequent Year (2024-25)	49,162,930.52	(1.56%)	Met
2nd Subsequent Year (2025-26)	50,063,660.44	1.83%	Met

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

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

1a.	STANDARD NOT MET - Projected ratio(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.
Explanation: (required if NOT met)	Prior Year (2022-23) salaries and benefits have been adjusted to reflect salary savings from vacancies. Prior Year (2022-23) salaries and benefits from Adopted Budget were \$45,398,622 which would have shown a 10% change. Additionally, all bargaining units have settled negotiations for Budget Year (2023-24) and those costs have been incorporated into the Budget Year; Public Disclosures for negotiated settlements will be presented at the June 22, 2023 Board meeting.

4. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. County Office's Change in Funding Level (Criterion 2C):	3.76%	3.03%	2.60%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.24% to 13.76%	-6.97% to 13.03%	-7.40% to 12.60%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.24% to 8.76%	-1.97% to 8.03%	-2.40% to 7.60%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2022-23)	7,595,480.26		
Budget Year (2023-24)	7,281,150.97	-4.14%	Yes
1st Subsequent Year (2024-25)	6,088,192.97	-16.38%	Yes
2nd Subsequent Year (2025-26)	5,988,192.97	-1.64%	No

Explanation:

(required if Yes)

Federal Revenues in the First Prior Year (2022-23) that are categorized as Unearned Revenue have been reduced based on anticipated expenditures. Federal Revenues have been allocated to the fiscal year in which expenses are anticipated to occur. Significant reductions in subsequent years is a result of multi-year, one-time funding being exhausted. Corresponding expenses have also been removed or adjusted in the Budget and/or Subsequent years. Programs include MAA Pass-thru as well as Elementary and Secondary School Emergency Relief (ESSER II, ESSER III), and American Rescue Plan (ARP) funding.

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

First Prior Year (2022-23)	9,557,040.87		
Budget Year (2023-24)	9,200,060.10	-3.74%	Yes
1st Subsequent Year (2024-25)	10,302,975.10	11.99%	Yes
2nd Subsequent Year (2025-26)	10,393,733.50	0.88%	No

Explanation:

(required if Yes)

State Revenues in the First Prior Year, Budget Year and Subsequent years reflect increases to programs subject to COLA including Special Education, Foster Youth Programs in combination with reductions of grants and/or multi-year, one time funding being exhausted. This includes funding from the In-Person Instruction, Expanded Learning Opportunities, Safe Schools for All, County COVID Mitigation grants; corresponding expenditures adjustments are also reflected.

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

First Prior Year (2022-23)	13,686,858.12		
Budget Year (2023-24)	11,470,284.63	-16.19%	Yes
1st Subsequent Year (2024-25)	10,305,481.63	-10.15%	Yes
2nd Subsequent Year (2025-26)	10,368,433.63	0.61%	No

Explanation:

(required if Yes)

The First Prior Year (2022-23) reflects the reversing entry from 2021-22 for the Fair Market Value (Object 8662) of unrealized gains/losses in Cash In County, an entry required by Santa Cruz COE's audit team - this accounts for \$1,083,469. If this entry were not required, the change would be 8.9%. Additional decreases in the Budget Year and Subsequent Years Local Revenue reflect various locally funded grants that are ending - including, but not limited to 21CSLA, shiftEd, Building Trades Pre-Apprenticeship, Grading for Equity, and various Science Fair/STEAM Expo grants

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

First Prior Year (2022-23)	3,072,206.43		
Budget Year (2023-24)	2,581,224.34	-15.98%	Yes
1st Subsequent Year (2024-25)	1,875,438.34	-27.34%	Yes
2nd Subsequent Year (2025-26)	1,789,226.34	-4.60%	Yes

Explanation:

(required if Yes)

Decreases in books and supplies related to multi-year, one-time funds being exhausted. Programs includes Elementary and Secondary School Emergency Relief (ESSER II, ESSER III), In-Person Instruction, Expanded Learning Opportunities, Safe Schools for All, American Rescue Plan (ARP), County COVID Mitigation grants, and local funding such as 21CSAL, shiftEd, Building Trades Pre-Apprenticeship (BTPA), and various Science Fair/STEAM Expo grants.

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

First Prior Year (2022-23)	9,181,486.33		
Budget Year (2023-24)	9,911,699.77	7.95%	No
1st Subsequent Year (2024-25)	8,336,046.77	-15.90%	Yes
2nd Subsequent Year (2025-26)	7,771,603.77	-6.77%	Yes

Explanation:

(required if Yes)

Decreases in services related to multi-year, one-time funds being exhausted. Programs includes Elementary and Secondary School Emergency Relief (ESSER II, ESSER III), In-Person Instruction, Expanded Learning Opportunities, Safe Schools for All, American Rescue Plan (ARP), County COVID Mitigation grants, and local funding such as 21CSAL, shiftEd, Building Trades Pre-Apprenticeship (BTPA), and various Science Fair/STEAM Expo grants.

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

DATA ENTRY: All data are extracted or calculated.

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

First Prior Year (2022-23)	30,839,379.25		
Budget Year (2023-24)	27,951,495.70	-9.36%	Not Met
1st Subsequent Year (2024-25)	26,696,649.70	-4.49%	Met
2nd Subsequent Year (2025-26)	26,750,360.10	0.20%	Met

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

First Prior Year (2022-23)	12,253,692.76		
Budget Year (2023-24)	12,492,924.11	1.95%	Met
1st Subsequent Year (2024-25)	10,211,485.11	-18.26%	Not Met
2nd Subsequent Year (2025-26)	9,560,830.11	-6.37%	Met

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

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

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

Explanation:

Federal Revenue

(linked from 4B

if NOT met)

Federal Revenues in the First Prior Year (2022-23) that are categorized as Unearned Revenue have been reduced based on anticipated expenditures. Federal Revenues have been allocated to the fiscal year in which expenses are anticipated to occur. Significant reductions in subsequent years is a result of multi-year, one-time funding being exhausted. Corresponding expenses have also been removed or adjusted in the Budget and/or Subsequent years. Programs include MAA Pass-thru as well as Elementary and Secondary School Emergency Relief (ESSER II, ESSER III), and American Rescue Plan (ARP) funding.

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

State Revenues in the First Prior Year, Budget Year and Subsequent years reflect increases to programs subject to COLA including Special Education, Foster Youth Programs in combination with reductions of grants and/or multi-year, one time funding being exhausted. This includes funding from the In-Person Instruction, Expanded Learning Opportunities, Safe Schools for All, County COVID Mitigation grants; corresponding expenditures adjustments are also reflected.

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

The First Prior Year (2022-23) reflects the reversing entry from 2021-22 for the Fair Market Value (Object 8662) of unrealized gains/losses in Cash In County, an entry required by Santa Cruz COE's audit team - this accounts for \$1,083,469. If this entry were not required, the change would be 8.9%. Additional decreases in the Budget Year and Subsequent Years Local Revenue reflect various locally funded grants that are ending – including, but not limited to 21CSLA, shiftEd, Building Trades Pre-Apprenticeship, Grading for Equity, and various Science Fair/STEAM Expo grants

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

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

Decreases in books and supplies related to multi-year, one-time funds being exhausted. Programs includes Elementary and Secondary School Emergency Relief (ESSER II, ESSER III), In-Person Instruction, Expanded Learning Opportunities, Safe Schools for All, American Rescue Plan (ARP), County COVID Mitigation grants, and local funding such as 21CSAL, shiftEd, Building Trades Pre-Apprenticeship (BTPA), and various Science Fair/STEAM Expo grants.

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

Decreases in services related to multi-year, one-time funds being exhausted. Programs includes Elementary and Secondary School Emergency Relief (ESSER II, ESSER III), In-Person Instruction, Expanded Learning Opportunities, Safe Schools for All, American Rescue Plan (ARP), County COVID Mitigation grants, and local funding such as 21CSAL, shiftEd, Building Trades Pre-Apprenticeship (BTPA), and various Science Fair/STEAM Expo grants.

5. **CRITERION: Facilities Maintenance**

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

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

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

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

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	34,866,394.95	1,045,991.85	1,200,000.00	Met

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

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

<b>Explanation:</b> (required if NOT met and Other is marked)	<input type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
	<input type="checkbox"/>	Other (explanation must be provided)

6. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup>, in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,647,664.26	2,566,781.84	3,191,104.31
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, foreach of resources 2000-9999)	(.34)	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	2,647,663.92	2,566,781.84	3,191,104.31
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	51,332,130.49	52,105,894.41	61,678,654.61
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	8,703,403.42	7,896,828.00	9,875,005.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	60,035,533.91	60,002,722.41	71,553,659.61
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	4.40%	4.30%	4.50%
<b>County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.50%</b>	<b>1.40%</b>	<b>1.50%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	401,013.49	27,725,385.30	N/A	Met
Second Prior Year (2021-22)	(1,134,823.24)	25,406,860.19	4.50%	Not Met
First Prior Year (2022-23)	841,818.14	28,737,261.72	N/A	Met
Budget Year (2023-24) (Information only)	(4,452,723.10)	34,866,394.95		

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

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

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

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

7. **CRITERION: Fund Balance**

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

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

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

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

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

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

67,750,855.89

County Office's Fund Balance Standard Percentage Level:

1.00%

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

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

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

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

Yes

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

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

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
7,179,387.00		

**7B. Calculating the County Office's Unrestricted County School Service Fund Beginning Balance Percentages**

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2020-21)	23,055,690.37	28,703,971.71	N/A	Met
Second Prior Year (2021-22)	27,174,399.57	29,104,985.20	N/A	Met
First Prior Year (2022-23)	27,447,823.74	27,970,161.96	N/A	Met
Budget Year (2023-24) (Information only)	28,811,980.10			

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

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

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

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

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

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8. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	67,750,855.89	64,467,113.22	64,717,188.14
County Office's Reserve Standard Percentage Level:	3.00%	3.00%	3.00%

8A. Calculating the County Office's Reserve Standard

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	67,750,855.89	64,467,113.22	64,717,188.14
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	7,179,387.00		
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	67,750,855.89	64,467,113.22	64,717,188.14
4. Reserve Standard Percentage Level	3.00%	3.00%	3.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	2,032,525.68	1,934,013.40	1,941,515.64
6. Reserve Standard - by Amount (From percentage level chart above)	707,000.00	707,000.00	707,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	2,032,525.68	1,934,013.40	1,941,515.64

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

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

All other data are extracted or calculated.

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	734,792.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	3,231,104.31	3,271,104.00	3,311,104.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	3,965,896.31	3,271,104.00	3,311,104.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	5.85%	5.07%	5.12%
<b>County Office's Reserve Standard (Section 8A, Line 7):</b>	<b>2,032,525.68</b>	<b>1,934,013.40</b>	<b>1,941,515.64</b>
Status:	Met	Met	Met

8C. Comparison of County Office Reserve Amount to the Standard

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

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

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

**S1. Contingent Liabilities**

- 1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?
- 1b. If Yes, identify the liabilities and how they may impact the budget:

No

**S2. Use of One-time Revenues for Ongoing Expenditures**

- 1a. Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?
- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

Yes

Santa Cruz COE is transitioning from Hold Harmless to Target funded and anticipates the need to utilize fund balance to cover increased employer contributions related to CalPERS, CalSTRS, and health & welfare premiums. Budget year 2023-24 anticipated contributions to support New Teacher Project as the program transitions to pre-pandemic participation levels. Santa Cruz COE will continue to monitor County Alternative Education enrollment/ADA/program offerings and continue to explore other funding opportunities to further limit deficit spending in subsequent years.

**S3. Use of Ongoing Revenues for One-time Expenditures**

- 1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?
- 1b. If Yes, identify the expenditures:

No

**S4. Contingent Revenues**

- 1a. Does your county office have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

No

**S5. Contributions**

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

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

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

County Office's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2022-23)	(1,687,972.02)			
Budget Year (2023-24)	(1,697,719.34)	9,747.32	.6%	Met
1st Subsequent Year (2024-25)	(1,395,307.87)	(302,411.47)	(17.8%)	Not Met
2nd Subsequent Year (2025-26)	(1,316,047.92)	(79,259.95)	(5.7%)	Met
<b>1b. Transfers In, County School Service Fund *</b>				
First Prior Year (2022-23)	360,625.57			
Budget Year (2023-24)	0.00	(360,625.57)	(100.0%)	Not Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, County School Service Fund *</b>				
First Prior Year (2022-23)	525,000.00			
Budget Year (2023-24)	60,850.00	(464,150.00)	(88.4%)	Not Met
1st Subsequent Year (2024-25)	40,000.00	(20,850.00)	(34.3%)	Not Met
2nd Subsequent Year (2025-26)	40,000.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

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

No

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

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

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

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

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

Subsequent Year 1 (2024-25) reflects decreased contributions to New Teacher Project, CTE/Career & Adult Learning Services (CAL-S) and Routine Restricted Maintenance.

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

**Explanation:**

(required if NOT met)

Transfer In shown only for the First Prior Year (2022-23) was related to the final program close-out for Sequoia Schools.

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

**Explanation:**

(required if NOT met)

Transfers in First Prior Year (2022-23) included \$500,000 to Fd 17 to maintain a 5% reserve and a \$25,000 transfer to Fd 13 to cover funding gaps from Federal/State meal reimbursement claims. Budget Year (2023-24) anticipates an increased transfer to Fd 13 only, due to increased meal costs and providing additional meals. Subsequent Years (2024-25 and 2025-26) anticipate a decreased transfer to Fd 13.

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

**Project Information:**

(required if YES)

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**S6. Long-term Commitments**

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	14	Fd 01 Obj 8011 and Fd 01 Obj 8625	Fd 01 Obj 7439 and Fd 01 Obj 7439	7,017,192
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	General Fund	Salary and Benefits (Obj 2xxx, 3xxx)	630,856

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

TOTAL:				7,648,048

Type of Commitment (continued)	Prior Year (2022-23) Annual Payment (P & I)	Budget Year (2023-24) Annual Payment (P & I)	1st Subsequent Year (2024-25) Annual Payment (P & I)	2nd Subsequent Year (2025-26) Annual Payment (P & I)
Leases				
Certificates of Participation	624,756	624,756	624,756	624,756
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	624,756	624,756	624,756	624,756
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

**Explanation:**  
(required if Yes)

Debt will be paid from the General Fund if other funds are no longer available.

**S7. Unfunded Liabilities**

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

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

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

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

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

No

2. For the county office's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

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

Actuarial

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

Self-Insurance Fund

Government Fund

0

0

4. OPEB Liabilities

a. Total OPEB liability

9,831,539.00

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

12,543,343.00

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

(2,711,804.00)

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

Actuarial

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

Jun 30, 2022

5. OPEB Contributions

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

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

1,241,044.60

1,259,124.00

1,301,934.00

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

116.00

116.00

116.00

d. Number of retirees receiving OPEB benefits

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

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

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

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

Workers' Compensation is part of a JPA. Dental and Vision are self-insured through the JPA, but the liability exposure is so minimal that an actuarial report to determine liability is not done.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	0.00
b. Unfunded liability for self-insurance programs	0.00

4. Self-Insurance Contributions

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. Required contribution (funding) for self-insurance programs	0.00	0.00	0.00
b. Amount contributed (funded) for self-insurance programs	0.00	0.00	0.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	88.10	98.81	96.81	96.81

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

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

Yes

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date: Jul 01, 2023

End Date: Jun 30, 2024

4. Salary settlement:

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

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

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

8.0%

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

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

6. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes
7.0%	7.0%	7.0%

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

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

No
----

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

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

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

Yes	Yes	Yes
1.3%	1.3%	1.3%

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

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

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

Yes	Yes	Yes
No	No	No

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

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


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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	186	192	185	185

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

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

Yes

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date: Jul 01, 2023

End Date: Jun 30, 2024

4. Salary settlement:

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

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

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

8.0%

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

6. Amount included for any tentative salary schedule increases

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

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

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

Yes

Yes

Yes

7.0%

7.0%

7.0%

Classified (Non-management) Prior Year Settlements

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

No
----

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

--	--	--

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

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

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

Yes	Yes	Yes
1.2%	1.2%	1.2%

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

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

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

Yes	Yes	Yes
No	No	No

Classified (Non-management) - Other

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


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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	43.8	44.1	43.1	43.1

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

Yes

Yes

Yes

Total cost of salary settlement

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

8.0%

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

**Management/Supervisor/Confidential**

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

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

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

Yes

Yes

Yes

7.0%

7.0%

7.0%

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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

1.3%

1.3%

1.3%

**Management/Supervisor/Confidential**

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

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

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

No

No

No

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

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

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

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

Yes

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

Jun 22, 2023

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

## ADDITIONAL FISCAL INDICATORS

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

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

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

**Comments:**

(optional)

End of County Office Budget Criteria and Standards Review

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public Instruction:

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

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

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

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 6/22/2023

For additional information on this certification, please contact:

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

# 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.**



			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	23,417,315.00	8,206,393.00	31,623,708.00	25,549,149.00	8,206,393.00	33,755,542.00	6.7%
2) Federal Revenue		8100-8299	4,500,000.00	3,095,480.26	7,595,480.26	4,500,000.00	2,781,150.97	7,281,150.97	-4.1%
3) Other State Revenue		8300-8599	269,087.33	9,287,953.54	9,557,040.87	288,304.00	8,911,756.10	9,200,060.10	-3.7%
4) Other Local Revenue		8600-8799	2,720,023.98	10,966,834.14	13,686,858.12	1,773,938.19	9,696,346.44	11,470,284.63	-16.2%
5) TOTAL, REVENUES			30,906,426.31	31,556,660.94	62,463,087.25	32,111,391.19	29,595,646.51	61,707,037.70	-1.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	6,471,009.12	6,578,604.59	13,049,613.71	7,545,500.21	6,609,820.12	14,155,320.33	8.5%
2) Classified Salaries		2000-2999	6,789,869.75	7,751,240.56	14,541,110.31	8,618,049.96	8,262,184.89	16,880,234.85	16.1%
3) Employee Benefits		3000-3999	7,282,781.21	8,728,664.16	16,011,445.37	8,946,798.89	9,962,030.12	18,908,829.01	18.1%
4) Books and Supplies		4000-4999	1,365,631.51	1,706,574.92	3,072,206.43	1,828,808.86	752,415.48	2,581,224.34	-16.0%
5) Services and Other Operating Expenditures		5000-5999	3,719,082.13	5,462,404.20	9,181,486.33	4,941,899.19	4,969,800.58	9,911,699.77	8.0%
6) Capital Outlay		6000-6999	208,961.74	125,000.00	333,961.74	250,000.00	0.00	250,000.00	-25.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,500,000.00	624,755.87	5,124,755.87	4,500,000.00	624,755.29	5,124,755.29	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,125,073.74)	1,964,148.59	(160,925.15)	(1,825,512.16)	1,703,454.46	(122,057.70)	-24.2%
9) TOTAL, EXPENDITURES			28,212,261.72	32,941,392.89	61,153,654.61	34,805,544.95	32,884,460.94	67,690,005.89	10.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,694,164.59	(1,384,731.95)	1,309,432.64	(2,694,153.76)	(3,288,814.43)	(5,982,968.19)	-556.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	360,625.57	0.00	360,625.57	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	525,000.00	0.00	525,000.00	60,850.00	0.00	60,850.00	-88.4%
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	(1,687,972.02)	1,687,972.02	0.00	(1,697,719.34)	1,697,719.34	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,852,346.45)	1,687,972.02	(164,374.43)	(1,758,569.34)	1,697,719.34	(60,850.00)	-63.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			841,818.14	303,240.07	1,145,058.21	(4,452,723.10)	(1,591,095.09)	(6,043,818.19)	-627.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	27,970,161.96	5,630,831.63	33,600,993.59	28,811,980.10	5,934,071.70	34,746,051.80	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			27,970,161.96	5,630,831.63	33,600,993.59	28,811,980.10	5,934,071.70	34,746,051.80	3.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,970,161.96	5,630,831.63	33,600,993.59	28,811,980.10	5,934,071.70	34,746,051.80	3.4%
2) Ending Balance, June 30 (E + F1e)			28,811,980.10	5,934,071.70	34,746,051.80	24,359,257.00	4,342,976.61	28,702,233.61	-17.4%
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	5,934,071.70	5,934,071.70	0.00	4,342,976.61	4,342,976.61	-26.8%
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			0.00	
COP	0000	9760			0.00	1,200,000.00		1,200,000.00	
d) Assigned									
Other Assignments		9780	27,611,980.10	0.00	27,611,980.10	22,424,465.00	0.00	22,424,465.00	-18.8%
MAA Program	0000	9780	889,768.77		889,768.77			0.00	
Small Districts	0000	9780	1,835.84		1,835.84			0.00	
Differentiated Assistance	0000	9780	221,089.09		221,089.09			0.00	
SMAA Admin	0000	9780	2,774,033.40		2,774,033.40			0.00	
Classified Credentialing Program	0000	9780	200,000.00		200,000.00			0.00	
Mandated Cost Program	0000	9780	2,342,054.32		2,342,054.32			0.00	
Safety Program	0000	9780	83,461.34		83,461.34			0.00	
Alternative Education Court Base	0000	9780	826,140.76		826,140.76			0.00	
Alternative Education Court Supplemental/Concentration	0000	9780	0.00		0.00			0.00	
Alternative Education Community Base	0000	9780	1,799,938.32		1,799,938.32			0.00	
Alternative Education Community Supplemental/Concentration	0000	9780	0.00		0.00			0.00	
Special Projects	0000	9780	200,000.00		200,000.00			0.00	
Deferred Maintenance	0000	9780	1,405,327.75		1,405,327.75			0.00	
Educational & Administrative Operations	0000	9780	16,235,535.28		16,235,535.28			0.00	
Fund 01 Lottery	1100	9780	632,795.23		632,795.23			0.00	
MAA Program	0000	9780			0.00	194,846.94		194,846.94	

Description Resource Codes Object Codes			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Small Districts	0000	9780			0.00	1,835.84		1,835.84	
Differentiated Assistance	0000	9780			0.00	272,326.80		272,326.80	
SMAA Admin	0000	9780			0.00	2,902,148.72		2,902,148.72	
Classified Credentialing Program	0000	9780			0.00	200,000.00		200,000.00	
Mandated Cost Program	0000	9780			0.00	2,427,532.32		2,427,532.32	
Safety Program	0000	9780			0.00	69,824.34		69,824.34	
Alternative Education Base	0000	9780			0.00	1,415,994.96		1,415,994.96	
Alternative Education Court Supplemental/Concentration	0000	9780			0.00	0.00		0.00	
Alternative Education Community Supplemental/Concentration	0000	9780			0.00	0.00		0.00	
Special Projects	0000	9780			0.00	200,000.00		200,000.00	
Deferred Maintenance	0000	9780			0.00	1,405,327.75		1,405,327.75	
Educational & Administrative Operations	0000	9780			0.00	13,334,627.33		13,334,627.33	
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	734,792.00	0.00	734,792.00	New
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	40,606,132.75	(2,508,702.30)	38,097,430.45				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
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	2,528,812.99	1,340,645.38	3,869,458.37				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	142,816.00	0.00	142,816.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			43,277,761.74	(1,113,737.87)	42,164,023.87				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	3,315,966.05	908,571.76	4,224,537.81				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	.11	0.00	.11				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			3,315,966.16	908,571.76	4,224,537.92				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			39,961,795.58	(2,022,309.63)	37,939,485.95				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	13,293,469.78	0.00	13,293,469.78	14,668,284.78	0.00	14,668,284.78	10.3%
Education Protection Account State Aid - Current Year		8012	5,517,396.00	0.00	5,517,396.00	5,374,415.00	0.00	5,374,415.00	-2.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	62,197.00	0.00	62,197.00	62,197.00	0.00	62,197.00	0.0%
Timber Yield Tax		8022	8,963.00	0.00	8,963.00	8,963.00	0.00	8,963.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,923.00	0.00	1,923.00	1,923.00	0.00	1,923.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	11,986,048.22	0.00	11,986,048.22	11,986,048.22	0.00	11,986,048.22	0.0%
Unsecured Roll Taxes		8042	239,036.00	0.00	239,036.00	239,036.00	0.00	239,036.00	0.0%
Prior Years' Taxes		8043	32,727.00	0.00	32,727.00	32,727.00	0.00	32,727.00	0.0%
Supplemental Taxes		8044	272,800.00	0.00	272,800.00	272,800.00	0.00	272,800.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	506,699.00	0.00	506,699.00	506,699.00	0.00	506,699.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	802,449.00	0.00	802,449.00	802,449.00	0.00	802,449.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			32,723,708.00	0.00	32,723,708.00	33,955,542.00	0.00	33,955,542.00	3.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,100,000.00)		(1,100,000.00)	(200,000.00)		(200,000.00)	-81.8%
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	(8,206,393.00)	8,206,393.00	0.00	(8,206,393.00)	8,206,393.00	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			23,417,315.00	8,206,393.00	31,623,708.00	25,549,149.00	8,206,393.00	33,755,542.00	6.7%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	398,556.03	398,556.03	0.00	415,188.00	415,188.00	4.2%
Special Education Discretionary Grants		8182	0.00	182,596.99	182,596.99	0.00	103,304.00	103,304.00	-43.4%
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	4,500,000.00	0.00	4,500,000.00	4,500,000.00	0.00	4,500,000.00	0.0%
Title I, Part A, Basic	3010	8290		277,539.00	277,539.00		354,171.22	354,171.22	27.6%
Title I, Part D, Local Delinquent Programs	3025	8290		214,247.00	214,247.00		246,888.87	246,888.87	15.2%
Title II, Part A, Supporting Effective Instruction	4035	8290		20,252.00	20,252.00		18,087.73	18,087.73	-10.7%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		227,350.23	227,350.23		191,632.84	191,632.84	-15.7%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Federal Revenue	All Other	8290	0.00	1,774,939.01	1,774,939.01	0.00	1,451,878.31	1,451,878.31	-18.2%
TOTAL, FEDERAL REVENUE			4,500,000.00	3,095,480.26	7,595,480.26	4,500,000.00	2,781,150.97	7,281,150.97	-4.1%
<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		3,611,804.81	3,611,804.81		5,528,607.09	5,528,607.09	53.1%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	851,165.48	851,165.48	0.00	813,009.93	813,009.93	-4.5%
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	94,278.00	0.00	94,278.00	94,278.00	0.00	94,278.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	164,557.33	75,579.72	240,137.05	178,979.00	70,540.00	249,519.00	3.9%
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		326,003.44	326,003.44		237,515.93	237,515.93	-27.1%
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		0.00	0.00		0.00	0.00	0.0%
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	10,252.00	4,423,400.09	4,433,652.09	15,047.00	2,262,083.15	2,277,130.15	-48.6%
TOTAL, OTHER STATE REVENUE			269,087.33	9,287,953.54	9,557,040.87	288,304.00	8,911,756.10	9,200,060.10	-3.7%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	700,000.00	700,000.00	0.00	975,000.00	975,000.00	39.3%
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	325,037.00	0.00	325,037.00	500,000.00	0.00	500,000.00	53.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,083,469.18	0.00	1,083,469.18	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	1,123,388.51	8,000,312.63	9,123,701.14	1,185,825.19	7,317,346.44	8,503,171.63	-6.8%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	188,129.29	2,266,521.51	2,454,650.80	88,113.00	1,404,000.00	1,492,113.00	-39.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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			2,720,023.98	10,966,834.14	13,686,858.12	1,773,938.19	9,696,346.44	11,470,284.63	-16.2%
TOTAL, REVENUES			30,906,426.31	31,556,660.94	62,463,087.25	32,111,391.19	29,595,646.51	61,707,037.70	-1.2%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	3,865,118.99	3,280,551.24	7,145,670.23	4,265,555.09	3,512,259.24	7,777,814.33	8.8%
Certificated Pupil Support Salaries		1200	80,137.00	846,999.95	927,136.95	185,616.92	1,038,195.31	1,223,812.23	32.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,172,409.85	1,370,428.28	3,542,838.13	2,701,415.20	1,162,497.65	3,863,912.85	9.1%
Other Certificated Salaries		1900	353,343.28	1,080,625.12	1,433,968.40	392,913.00	896,867.92	1,289,780.92	-10.1%
TOTAL, CERTIFICATED SALARIES			6,471,009.12	6,578,604.59	13,049,613.71	7,545,500.21	6,609,820.12	14,155,320.33	8.5%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	451,949.94	3,277,622.18	3,729,572.12	600,716.32	3,754,155.22	4,354,871.54	16.8%
Classified Support Salaries		2200	1,059,953.36	2,145,952.36	3,205,905.72	1,242,743.70	2,040,318.92	3,283,062.62	2.4%
Classified Supervisors' and Administrators' Salaries		2300	1,517,629.44	626,239.89	2,143,869.33	2,098,215.23	800,318.06	2,898,533.29	35.2%
Clerical, Technical and Office Salaries		2400	3,703,368.11	1,055,961.66	4,759,329.77	4,614,421.01	1,485,140.99	6,099,562.00	28.2%
Other Classified Salaries		2900	56,968.90	645,464.47	702,433.37	61,953.70	182,251.70	244,205.40	-65.2%
TOTAL, CLASSIFIED SALARIES			6,789,869.75	7,751,240.56	14,541,110.31	8,618,049.96	8,262,184.89	16,880,234.85	16.1%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	1,138,371.16	1,985,861.22	3,124,232.38	1,359,882.17	2,130,617.19	3,490,499.36	11.7%
PERS		3201-3202	1,625,931.79	1,783,183.11	3,409,114.90	2,220,403.67	2,141,792.25	4,362,195.92	28.0%
OASDI/Medicare/Alternative		3301-3302	608,243.32	677,737.26	1,285,980.58	742,625.35	730,562.14	1,473,187.49	14.6%
Health and Welfare Benefits		3401-3402	3,085,815.86	3,412,224.06	6,498,039.92	3,667,724.40	4,088,497.66	7,756,222.06	19.4%
Unemployment Insurance		3501-3502	64,723.62	68,500.09	133,223.71	45,356.76	26,708.46	72,065.22	-45.9%
Workers' Compensation		3601-3602	253,153.11	267,598.99	520,752.10	304,390.02	280,215.53	584,605.55	12.3%
OPEB, Allocated		3701-3702	506,542.35	533,559.43	1,040,101.78	606,416.52	563,636.89	1,170,053.41	12.5%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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			7,282,781.21	8,728,664.16	16,011,445.37	8,946,798.89	9,962,030.12	18,908,829.01	18.1%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	48,790.93	31,741.53	80,532.46	174,000.00	84,304.50	258,304.50	220.7%
Books and Other Reference Materials		4200	56,832.32	65,650.66	122,482.98	79,029.78	19,530.00	98,559.78	-19.5%
Materials and Supplies		4300	905,386.79	1,445,791.02	2,351,177.81	832,057.08	588,479.98	1,420,537.06	-39.6%
Noncapitalized Equipment		4400	354,621.47	163,391.71	518,013.18	743,722.00	60,101.00	803,823.00	55.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,365,631.51	1,706,574.92	3,072,206.43	1,828,808.86	752,415.48	2,581,224.34	-16.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	323,920.01	323,920.01	0.00	574,513.00	574,513.00	77.4%
Travel and Conferences		5200	211,181.53	289,521.16	500,702.69	282,844.00	172,275.30	455,119.30	-9.1%
Dues and Memberships		5300	68,038.84	4,490.00	72,528.84	71,927.00	11,965.00	83,892.00	15.7%
Insurance		5400 - 5450	183,659.00	1,199.00	184,858.00	225,090.00	1,667.00	226,757.00	22.7%
Operations and Housekeeping Services		5500	334,467.65	40,646.00	375,113.65	346,085.00	31,665.00	377,750.00	0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	514,049.32	1,185,555.71	1,699,605.03	568,863.88	1,370,212.90	1,939,076.78	14.1%
Transfers of Direct Costs		5710	(151,978.00)	151,978.00	0.00	(150,428.00)	150,428.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(21,224.00)	680.00	(20,544.00)	(17,924.00)	0.00	(17,924.00)	-12.8%
Professional/Consulting Services and Operating Expenditures		5800	2,276,713.15	3,340,280.79	5,616,993.94	3,336,891.35	2,626,468.77	5,963,360.12	6.2%
Communications		5900	304,174.64	124,133.53	428,308.17	278,549.96	30,605.61	309,155.57	-27.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,719,082.13	5,462,404.20	9,181,486.33	4,941,899.19	4,969,800.58	9,911,699.77	8.0%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	8,403.74	0.00	8,403.74	0.00	0.00	0.00	-100.0%
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	200,558.00	125,000.00	325,558.00	250,000.00	0.00	250,000.00	-23.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			208,961.74	125,000.00	333,961.74	250,000.00	0.00	250,000.00	-25.1%

Description Resource Codes Object Codes			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	4,500,000.00	0.00	4,500,000.00	4,500,000.00	0.00	4,500,000.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		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	232,168.87	232,168.87	0.00	219,605.29	219,605.29	-5.4%
Other Debt Service - Principal		7439	0.00	392,587.00	392,587.00	0.00	405,150.00	405,150.00	3.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,500,000.00	624,755.87	5,124,755.87	4,500,000.00	624,755.29	5,124,755.29	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,964,148.59)	1,964,148.59	0.00	(1,703,454.46)	1,703,454.46	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(160,925.15)	0.00	(160,925.15)	(122,057.70)	0.00	(122,057.70)	-24.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,125,073.74)	1,964,148.59	(160,925.15)	(1,825,512.16)	1,703,454.46	(122,057.70)	-24.2%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, EXPENDITURES			28,212,261.72	32,941,392.89	61,153,654.61	34,805,544.95	32,884,460.94	67,690,005.89	10.7%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	360,625.57	0.00	360,625.57	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			360,625.57	0.00	360,625.57	0.00	0.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
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	25,000.00	0.00	25,000.00	60,850.00	0.00	60,850.00	143.4%
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			525,000.00	0.00	525,000.00	60,850.00	0.00	60,850.00	-88.4%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description Resource Codes Object Codes			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(1,687,972.02)	1,687,972.02	0.00	(1,697,719.34)	1,697,719.34	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,687,972.02)	1,687,972.02	0.00	(1,697,719.34)	1,697,719.34	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a- b + c - d + e)			(1,852,346.45)	1,687,972.02	(164,374.43)	(1,758,569.34)	1,697,719.34	(60,850.00)	-63.0%

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	23,417,315.00	8,206,393.00	31,623,708.00	25,549,149.00	8,206,393.00	33,755,542.00	6.7%
2) Federal Revenue		8100-8299	4,500,000.00	3,095,480.26	7,595,480.26	4,500,000.00	2,781,150.97	7,281,150.97	-4.1%
3) Other State Revenue		8300-8599	269,087.33	9,287,953.54	9,557,040.87	288,304.00	8,911,756.10	9,200,060.10	-3.7%
4) Other Local Revenue		8600-8799	2,720,023.98	10,966,834.14	13,686,858.12	1,773,938.19	9,696,346.44	11,470,284.63	-16.2%
5) TOTAL, REVENUES			30,906,426.31	31,556,660.94	62,463,087.25	32,111,391.19	29,595,646.51	61,707,037.70	-1.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	7,475,881.68	11,759,158.42	19,235,040.10	8,723,952.20	12,926,922.38	21,650,874.58	12.6%
2) Instruction - Related Services	2000-2999		7,036,502.73	7,418,127.78	14,454,630.51	8,348,549.06	6,252,811.23	14,601,360.29	1.0%
3) Pupil Services	3000-3999		884,777.32	5,408,266.54	6,293,043.86	1,276,147.50	5,815,229.72	7,091,377.22	12.7%
4) Ancillary Services	4000-4999		10,249.52	25,776.72	36,026.24	10,207.63	18,864.17	29,071.80	-19.3%
5) Community Services	5000-5999		470,954.95	2,403,332.83	2,874,287.78	768,901.71	2,082,278.24	2,851,179.95	-0.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,967,850.74	2,811,599.17	8,779,449.91	8,916,448.86	2,857,879.02	11,774,327.88	34.1%
8) Plant Services	8000-8999		1,866,044.78	2,490,375.56	4,356,420.34	2,261,337.99	2,305,720.89	4,567,058.88	4.8%
9) Other Outgo	9000-9999		4,500,000.00	624,755.87	5,124,755.87	4,500,000.00	624,755.29	5,124,755.29	0.0%
10) TOTAL, EXPENDITURES			28,212,261.72	32,941,392.89	61,153,654.61	34,805,544.95	32,884,460.94	67,690,005.89	10.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,694,164.59	(1,384,731.95)	1,309,432.64	(2,694,153.76)	(3,288,814.43)	(5,982,968.19)	-556.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	360,625.57	0.00	360,625.57	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	525,000.00	0.00	525,000.00	60,850.00	0.00	60,850.00	-88.4%
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	(1,687,972.02)	1,687,972.02	0.00	(1,697,719.34)	1,697,719.34	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,852,346.45)	1,687,972.02	(164,374.43)	(1,758,569.34)	1,697,719.34	(60,850.00)	-63.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			841,818.14	303,240.07	1,145,058.21	(4,452,723.10)	(1,591,095.09)	(6,043,818.19)	-627.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	27,970,161.96	5,630,831.63	33,600,993.59	28,811,980.10	5,934,071.70	34,746,051.80	3.4%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,970,161.96	5,630,831.63	33,600,993.59	28,811,980.10	5,934,071.70	34,746,051.80	3.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,970,161.96	5,630,831.63	33,600,993.59	28,811,980.10	5,934,071.70	34,746,051.80	3.4%
2) Ending Balance, June 30 (E + F1e)			28,811,980.10	5,934,071.70	34,746,051.80	24,359,257.00	4,342,976.61	28,702,233.61	-17.4%
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	5,934,071.70	5,934,071.70	0.00	4,342,976.61	4,342,976.61	-26.8%
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			0.00	
COP	0000	9760			0.00	1,200,000.00		1,200,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	27,611,980.10	0.00	27,611,980.10	22,424,465.00	0.00	22,424,465.00	-18.8%
MAA Program	0000	9780	889,768.77		889,768.77			0.00	
Small Districts	0000	9780	1,835.84		1,835.84			0.00	
Differentiated Assistance	0000	9780	221,089.09		221,089.09			0.00	
SMAA Admin	0000	9780	2,774,033.40		2,774,033.40			0.00	
Classified Credentialing Program	0000	9780	200,000.00		200,000.00			0.00	
Mandated Cost Program	0000	9780	2,342,054.32		2,342,054.32			0.00	
Safety Program	0000	9780	83,461.34		83,461.34			0.00	
Alternative Education Court Base	0000	9780	826,140.76		826,140.76			0.00	
Alternative Education Court Supplemental/Concentration	0000	9780	0.00		0.00			0.00	
Alternative Education Community Base	0000	9780	1,799,938.32		1,799,938.32			0.00	
Alternative Education Community Supplemental/Concentration	0000	9780	0.00		0.00			0.00	
Special Projects	0000	9780	200,000.00		200,000.00			0.00	
Deferred Maintenance	0000	9780	1,405,327.75		1,405,327.75			0.00	
Educational & Administrative Operations	0000	9780	16,235,535.28		16,235,535.28			0.00	
Fund 01 Lottery	1100	9780	632,795.23		632,795.23			0.00	

Description			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
MAA Program	0000	9780			0.00	194,846.94		194,846.94	
Small Districts	0000	9780			0.00	1,835.84		1,835.84	
Differentiated Assistance	0000	9780			0.00	272,326.80		272,326.80	
SMAA Admin	0000	9780			0.00	2,902,148.72		2,902,148.72	
Classified Credentialing Program	0000	9780			0.00	200,000.00		200,000.00	
Mandated Cost Program	0000	9780			0.00	2,427,532.32		2,427,532.32	
Safety Program	0000	9780			0.00	69,824.34		69,824.34	
Alternative Education Base	0000	9780			0.00	1,415,994.96		1,415,994.96	
Alternative Education Court Supplemental/Concentration	0000	9780			0.00	0.00		0.00	
Alternative Education Community Supplemental/Concentration	0000	9780			0.00	0.00		0.00	
Special Projects	0000	9780			0.00	200,000.00		200,000.00	
Deferred Maintenance	0000	9780			0.00	1,405,327.75		1,405,327.75	
Educational & Administrative Operations	0000	9780			0.00	13,334,627.33		13,334,627.33	
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	734,792.00	0.00	734,792.00	New

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5810	Other Restricted Federal	213,191.07	0.00
6057	Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	155,138.16	360.16
6266	Educator Effectiveness, FY 2021-22	207,932.74	45,882.56
6300	Lottery: Instructional Materials	114,024.39	154,564.39
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
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	60,587.44	60,587.44
6512	Special Ed: Mental Health Services	.61	.61
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	121,785.64	4,416.30
7413	A-G Learning Loss Mitigation Grant	75,000.00	0.00
7415	Classified School Employee Summer Assistance Program	199.30	199.30
7435	Learning Recovery Emergency Block Grant	1,013,615.00	8,571.96
7810	Other Restricted State	19,354.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	870,800.31	927,280.30
9010	Other Restricted Local	2,958,578.26	3,017,248.81
Total, Restricted Balance		5,934,071.70	4,342,976.61

# **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	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,682,288.00	1,771,848.00	5.3%
2) Federal Revenue		8100-8299	230,615.93	166,366.00	-27.9%
3) Other State Revenue		8300-8599	332,134.84	239,954.00	-27.8%
4) Other Local Revenue		8600-8799	334,451.90	315,600.00	-5.6%
5) TOTAL, REVENUES			2,579,490.67	2,493,768.00	-3.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	799,207.10	980,502.79	22.7%
2) Classified Salaries		2000-2999	355,683.04	494,381.64	39.0%
3) Employee Benefits		3000-3999	626,585.75	890,362.10	42.1%
4) Books and Supplies		4000-4999	193,435.36	71,816.16	-62.9%
5) Services and Other Operating Expenditures		5000-5999	212,834.61	237,272.85	11.5%
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	29,267.62	24,012.02	-18.0%
9) TOTAL, EXPENDITURES			2,217,013.48	2,698,347.56	21.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			362,477.19	(204,579.56)	-156.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			362,477.19	(204,579.56)	-156.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	803,471.54	1,165,948.73	45.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			803,471.54	1,165,948.73	45.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			803,471.54	1,165,948.73	45.1%
2) Ending Balance, June 30 (E + F1e)			1,165,948.73	961,369.17	-17.5%
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	194,538.08	173,279.08	-10.9%
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	971,410.65	788,090.09	-18.9%
Career Advancement Charter 3% Reserve	0000	9780	66,510.00		
Career Advancement Charter Base	0000	9780	869,082.14		
Career Advancement Charter Supplemental/Concentration	0000	9780	0.00		
Fund 09 Lottery-Career Advancement Charter	1100	9780	34,240.51		
Career Advancement Charter Certificated Salary/Benefits	1400	9780	1,578.00		
Career Advancement Charter 3% Reserve	0000	9780		80,950.00	
Career Advancement Charter Base	0000	9780		674,071.58	
Career Advancement Charter Supplemental/Concentration	0000	9780		0.00	
Fund 09-Career Advancement Charter Lottery	1100	9780		31,490.51	
Career Advancement Charter Certificated Salary/Benefits	1400	9780		1,578.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
1) Cash					
a) in County Treasury		9110	1,386,145.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	26,845.69		
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			1,412,990.76		
<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	61,065.13		
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			61,065.13		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			1,351,925.63		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	1,654,710.00	1,744,848.00	5.4%
Education Protection Account State Aid - Current Year		8012	27,578.00	27,000.00	-2.1%
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%
TOTAL, LCFF SOURCES			1,682,288.00	1,771,848.00	5.3%
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	4,016.00	1,276.00	-68.2%
Special Education Discretionary Grants		8182	5,894.00	0.00	-100.0%
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%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	220,705.93	165,090.00	-25.2%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, FEDERAL REVENUE			230,615.93	166,366.00	-27.9%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	121,338.00	126,738.00	4.5%
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	5,410.00	7,448.00	37.7%
Lottery - Unrestricted and Instructional Materials		8560	23,991.84	31,995.00	33.4%
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	181,395.00	73,773.00	-59.3%
TOTAL, OTHER STATE REVENUE			332,134.84	239,954.00	-27.8%
<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	13,719.86	15,600.00	13.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	20,712.32	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	300,019.72	300,000.00	0.0%
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	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			334,451.90	315,600.00	-5.6%
TOTAL, REVENUES			2,579,490.67	2,493,768.00	-3.3%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	717,537.53	895,458.07	24.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	81,669.57	85,044.72	4.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			799,207.10	980,502.79	22.7%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	55,238.26	60,654.90	9.8%
Classified Support Salaries		2200	274,378.87	343,665.98	25.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	26,065.91	90,060.76	245.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			355,683.04	494,381.64	39.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	202,054.49	260,773.44	29.1%
PERS		3201-3202	76,468.91	112,470.45	47.1%
OASDI/Medicare/Alternative		3301-3302	41,111.67	51,375.72	25.0%
Health and Welfare Benefits		3401-3402	236,103.71	375,584.35	59.1%
Unemployment Insurance		3501-3502	5,724.15	7,286.90	27.3%
Workers' Compensation		3601-3602	22,185.75	28,191.03	27.1%
OPEB, Allocated		3701-3702	42,937.07	54,680.21	27.3%
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			626,585.75	890,362.10	42.1%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	44,700.00	15,045.00	-66.3%
Books and Other Reference Materials		4200	6,903.87	1,000.00	-85.5%
Materials and Supplies		4300	135,109.59	49,771.16	-63.2%
Noncapitalized Equipment		4400	6,721.90	6,000.00	-10.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			193,435.36	71,816.16	-62.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,700.00	27,635.17	217.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	7,598.00	14,122.20	85.9%
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	175,549.61	174,701.48	-0.5%
Communications		5900	10,763.00	10,590.00	-1.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			212,834.61	237,272.85	11.5%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	29,267.62	24,012.02	-18.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			29,267.62	24,012.02	-18.0%
TOTAL, EXPENDITURES			2,217,013.48	2,698,347.56	21.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,682,288.00	1,771,848.00	5.3%
2) Federal Revenue		8100-8299	230,615.93	166,366.00	-27.9%
3) Other State Revenue		8300-8599	332,134.84	239,954.00	-27.8%
4) Other Local Revenue		8600-8799	334,451.90	315,600.00	-5.6%
5) TOTAL, REVENUES			2,579,490.67	2,493,768.00	-3.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,289,830.95	1,589,862.72	23.3%
2) Instruction - Related Services	2000-2999		848,019.67	1,060,707.41	25.1%
3) Pupil Services	3000-3999		49,895.24	23,765.41	-52.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		29,267.62	24,012.02	-18.0%
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			2,217,013.48	2,698,347.56	21.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			362,477.19	(204,579.56)	-156.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			362,477.19	(204,579.56)	-156.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	803,471.54	1,165,948.73	45.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			803,471.54	1,165,948.73	45.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			803,471.54	1,165,948.73	45.1%
2) Ending Balance, June 30 (E + F1e)			1,165,948.73	961,369.17	-17.5%
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	194,538.08	173,279.08	-10.9%
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	971,410.65	788,090.09	-18.9%
Career Advancement Charter 3% Reserve	0000	9780	66,510.00		
Career Advancement Charter Base	0000	9780	869,082.14		
Career Advancement Charter Supplemental/Concentration	0000	9780	0.00		
Fund 09 Lottery-Career Advancement Charter	1100	9780	34,240.51		
Career Advancement Charter Certificated Salary/Benefits	1400	9780	1,578.00		
Career Advancement Charter 3% Reserve	0000	9780		80,950.00	
Career Advancement Charter Base	0000	9780		674,071.58	
Career Advancement Charter Supplemental/Concentration	0000	9780		0.00	
Fund 09-Career Advancement Charter Lottery	1100	9780		31,490.51	
Career Advancement Charter Certificated Salary/Benefits	1400	9780		1,578.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6266	Educator Effectiveness, FY 2021-22	21,259.00	0.00
6300	Lottery: Instructional Materials	22,025.40	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	13,304.00	13,304.00
7413	A-G Learning Loss Mitigation Grant	4,988.00	4,988.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	16.00	16.00
7435	Learning Recovery Emergency Block Grant	110,148.00	110,148.00
7810	Other Restricted State	3,017.00	3,017.00
Total, Restricted Balance		194,538.08	173,279.08

# 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	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,685,698.00	3,796,855.00	-19.0%
3) Other State Revenue		8300-8599	5,479,589.00	3,382,532.00	-38.3%
4) Other Local Revenue		8600-8799	305,646.84	45,000.00	-85.3%
5) TOTAL, REVENUES			10,470,933.84	7,224,387.00	-31.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	9,889,505.00	7,179,387.00	-27.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,889,505.00	7,179,387.00	-27.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			581,428.84	45,000.00	-92.3%
<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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			581,428.84	45,000.00	-92.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	307,234.15	888,662.99	189.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			307,234.15	888,662.99	189.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			307,234.15	888,662.99	189.2%
2) Ending Balance, June 30 (E + F1e)			888,662.99	933,662.99	5.1%
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	888,663.00	933,663.00	5.1%
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	(.01)	(.01)	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,604,801.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,604,801.01		
<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	68,475.44		
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			151,291.44		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			4,453,509.57		
<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	4,685,698.00	3,796,855.00	-19.0%
TOTAL, FEDERAL REVENUE			4,685,698.00	3,796,855.00	-19.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	4,232,388.00	3,382,532.00	-20.1%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,247,201.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			5,479,589.00	3,382,532.00	-38.3%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	14,500.00	45,000.00	210.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	291,146.84	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			305,646.84	45,000.00	-85.3%
TOTAL, REVENUES			10,470,933.84	7,224,387.00	-31.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	5,642,617.00	3,796,855.00	-32.7%
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	3,808,533.00	2,882,969.00	-24.3%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	423,855.00	499,563.00	17.9%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	14,500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			9,889,505.00	7,179,387.00	-27.4%
TOTAL, EXPENDITURES			9,889,505.00	7,179,387.00	-27.4%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,685,698.00	3,796,855.00	-19.0%
3) Other State Revenue		8300-8599	5,479,589.00	3,382,532.00	-38.3%
4) Other Local Revenue		8600-8799	305,646.84	45,000.00	-85.3%
5) TOTAL, REVENUES			10,470,933.84	7,224,387.00	-31.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	9,889,505.00	7,179,387.00	-27.4%
10) TOTAL, EXPENDITURES			9,889,505.00	7,179,387.00	-27.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			581,428.84	45,000.00	-92.3%
<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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			581,428.84	45,000.00	-92.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	307,234.15	888,662.99	189.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			307,234.15	888,662.99	189.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			307,234.15	888,662.99	189.2%
2) Ending Balance, June 30 (E + F1e)			888,662.99	933,663.99	5.1%
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	888,663.00	933,663.00	5.1%
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	(.01)	(.01)	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6500	Special Education	120,028.60	120,028.60
6546	Mental Health-Related Services	740,282.00	740,282.00
9010	Other Restricted Local	28,352.40	73,352.40
Total, Restricted Balance		888,663.00	933,663.00

# 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	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	46,645.00	0.00	-100.0%
3) Other State Revenue		8300-8599	71,123.00	61,143.20	-14.0%
4) Other Local Revenue		8600-8799	5,065.66	1,200.00	-76.3%
5) TOTAL, REVENUES			122,833.66	62,343.20	-49.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	43,935.46	11,978.80	-72.7%
2) Classified Salaries		2000-2999	19,367.80	24,128.56	24.6%
3) Employee Benefits		3000-3999	40,084.49	22,167.26	-44.7%
4) Books and Supplies		4000-4999	29,550.86	0.00	-100.0%
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	4,166.38	2,868.58	-31.1%
9) TOTAL, EXPENDITURES			137,104.99	61,143.20	-55.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(14,271.33)	1,200.00	-108.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,271.33)	1,200.00	-108.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,858.67	5,587.34	-71.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,858.67	5,587.34	-71.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,858.67	5,587.34	-71.9%
2) Ending Balance, June 30 (E + F1e)			5,587.34	6,787.34	21.5%
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	3,377.36	3,377.36	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	2,209.98	3,409.98	54.3%
Fund 11 Adult Education Programs	0000	9780	2,209.98		
Fund 11 Adult Education Programs	0000	9780		3,409.98	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,324.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	(5.21)		
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			3,318.90		
<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	4,811.06		
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			4,811.06		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			(1,492.16)		
<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	46,645.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			46,645.00	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	67,495.00	60,240.20	-10.7%
All Other State Revenue	All Other	8590	3,628.00	903.00	-75.1%
TOTAL, OTHER STATE REVENUE			71,123.00	61,143.20	-14.0%
<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	1,214.95	1,200.00	-1.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,850.71	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,065.66	1,200.00	-76.3%
TOTAL, REVENUES			122,833.66	62,343.20	-49.2%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	43,935.46	11,978.80	-72.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			43,935.46	11,978.80	-72.7%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	19,367.80	13,286.08	-31.4%
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	10,842.48	New
TOTAL, CLASSIFIED SALARIES			19,367.80	24,128.56	24.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	11,991.78	3,190.95	-73.4%
PERS		3201-3202	7,903.10	6,437.50	-18.5%
OASDI/Medicare/Alternative		3301-3302	2,997.59	1,969.22	-34.3%
Health and Welfare Benefits		3401-3402	12,512.96	8,383.18	-33.0%
Unemployment Insurance		3501-3502	367.59	121.40	-67.0%
Workers' Compensation		3601-3602	1,424.85	687.05	-51.8%
OPEB, Allocated		3701-3702	2,886.62	1,377.96	-52.3%
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			40,084.49	22,167.26	-44.7%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	3,637.52	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	25,913.34	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			29,550.86	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	4,166.38	2,868.58	-31.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,166.38	2,868.58	-31.1%
TOTAL, EXPENDITURES			137,104.99	61,143.20	-55.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	46,645.00	0.00	-100.0%
3) Other State Revenue		8300-8599	71,123.00	61,143.20	-14.0%
4) Other Local Revenue		8600-8799	5,065.66	1,200.00	-76.3%
5) TOTAL, REVENUES			122,833.66	62,343.20	-49.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		81,112.12	16,047.57	-80.2%
2) Instruction - Related Services	2000-2999		51,826.49	42,227.05	-18.5%
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		4,166.38	2,868.58	-31.1%
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			137,104.99	61,143.20	-55.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(14,271.33)	1,200.00	-108.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,271.33)	1,200.00	-108.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,858.67	5,587.34	-71.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,858.67	5,587.34	-71.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,858.67	5,587.34	-71.9%
2) Ending Balance, June 30 (E + F1e)			5,587.34	6,787.34	21.5%
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	3,377.36	3,377.36	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	2,209.98	3,409.98	54.3%
Fund 11 Adult Education Programs	0000	9780	2,209.98		
Fund 11 Adult Education Programs	0000	9780		3,409.98	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

				2022-23 Estimated Actuals	2023-24 Budget
Resource		Description			
6391		Adult Education Program		3,377.36	3,377.36
Total, Restricted Balance				3,377.36	3,377.36

# 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	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	598,669.98	319,207.42	-46.7%
3) Other State Revenue		8300-8599	766,047.57	756,767.85	-1.2%
4) Other Local Revenue		8600-8799	240,795.24	238,853.00	-0.8%
5) TOTAL, REVENUES			1,605,512.79	1,314,828.27	-18.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	4,491.75	5,491.75	22.3%
2) Classified Salaries		2000-2999	428,891.92	391,564.95	-8.7%
3) Employee Benefits		3000-3999	262,498.58	237,773.53	-9.4%
4) Books and Supplies		4000-4999	64,975.74	100,140.30	54.1%
5) Services and Other Operating Expenditures		5000-5999	768,588.89	486,118.05	-36.8%
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	127,491.15	95,177.10	-25.3%
9) TOTAL, EXPENDITURES			1,656,938.03	1,316,265.68	-20.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(51,425.24)	(1,437.41)	-97.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(51,425.24)	(1,437.41)	-97.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	100,206.82	48,781.58	-51.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,206.82	48,781.58	-51.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			100,206.82	48,781.58	-51.3%
2) Ending Balance, June 30 (E + F1e)			48,781.58	47,344.17	-2.9%
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	47,096.74	45,659.33	-3.1%
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	1,684.84	1,684.84	0.0%
Fund 12 Child Development-MAA	0000	9780	1,684.84		
Fund 12 Child Development-MAA	0000	9780		1,684.84	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	68,066.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	28,092.51		
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			96,159.46		
<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	472.07		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	60,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			60,472.07		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			35,687.39		
<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	598,669.98	319,207.42	-46.7%
TOTAL, FEDERAL REVENUE			598,669.98	319,207.42	-46.7%
<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	766,047.57	756,767.85	-1.2%
TOTAL, OTHER STATE REVENUE			766,047.57	756,767.85	-1.2%
<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%
Interest		8660	2,180.38	2,600.00	19.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,909.74	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	236,333.00	236,253.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	372.12	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			240,795.24	238,853.00	-0.8%
TOTAL, REVENUES			1,605,512.79	1,314,828.27	-18.1%
<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	4,491.75	3,291.75	-26.7%
Other Certificated Salaries		1900	0.00	2,200.00	New
TOTAL, CERTIFICATED SALARIES			4,491.75	5,491.75	22.3%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	19,800.00	20,659.56	4.3%
Clerical, Technical and Office Salaries		2400	409,091.92	370,905.39	-9.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			428,891.92	391,564.95	-8.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	798.72	0.00	-100.0%
PERS		3201-3202	103,167.57	90,399.61	-12.4%
OASDI/Medicare/Alternative		3301-3302	31,433.80	28,159.52	-10.4%
Health and Welfare Benefits		3401-3402	100,727.73	96,769.58	-3.9%
Unemployment Insurance		3501-3502	2,067.67	189.14	-90.9%
Workers' Compensation		3601-3602	7,990.85	7,322.66	-8.4%
OPEB, Allocated		3701-3702	16,312.24	14,933.02	-8.5%
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			262,498.58	237,773.53	-9.4%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,335.56	0.00	-100.0%
Materials and Supplies		4300	58,759.05	100,140.30	70.4%
Noncapitalized Equipment		4400	4,881.13	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			64,975.74	100,140.30	54.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	106,811.33	98,400.00	-7.9%
Travel and Conferences		5200	4,463.64	14,944.00	234.8%
Dues and Memberships		5300	7,645.00	8,050.00	5.3%
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	3,600.00	3,600.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,320.00	7,700.00	-25.4%
Professional/Consulting Services and Operating Expenditures		5800	627,914.41	346,222.24	-44.9%
Communications		5900	7,834.51	7,201.81	-8.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			768,588.89	486,118.05	-36.8%
<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%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
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	127,491.15	95,177.10	-25.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			127,491.15	95,177.10	-25.3%
TOTAL, EXPENDITURES			1,656,938.03	1,316,265.68	-20.6%
<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%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	598,669.98	319,207.42	-46.7%
3) Other State Revenue		8300-8599	766,047.57	756,767.85	-1.2%
4) Other Local Revenue		8600-8799	240,795.24	238,853.00	-0.8%
5) TOTAL, REVENUES			1,605,512.79	1,314,828.27	-18.1%
<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		1,529,446.88	1,221,088.58	-20.2%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		127,491.15	95,177.10	-25.3%
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			1,656,938.03	1,316,265.68	-20.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(51,425.24)	(1,437.41)	-97.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(51,425.24)	(1,437.41)	-97.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	100,206.82	48,781.58	-51.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,206.82	48,781.58	-51.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			100,206.82	48,781.58	-51.3%
2) Ending Balance, June 30 (E + F1e)			48,781.58	47,344.17	-2.9%
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	47,096.74	45,659.33	-3.1%
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	1,684.84	1,684.84	0.0%
Fund 12 Child Development-MAA	0000	9780	1,684.84		
Fund 12 Child Development-MAA	0000	9780		1,684.84	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23	2023-24
		Estimated Actuals	Budget
6131	Child Development: Resource & Referral Reserve Account for Department of Social Services Programs	8,276.63	8,276.63
9010	Other Restricted Local	38,820.11	37,382.70
Total, Restricted Balance		47,096.74	45,659.33

# 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	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	64,798.00	77,500.00	19.6%
3) Other State Revenue		8300-8599	82,203.00	73,500.00	-10.6%
4) Other Local Revenue		8600-8799	2,210.46	500.00	-77.4%
5) TOTAL, REVENUES			149,211.46	151,500.00	1.5%
<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	193,759.00	211,850.00	9.3%
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			193,759.00	211,850.00	9.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(44,547.54)	(60,350.00)	35.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	25,000.00	60,850.00	143.4%
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			25,000.00	60,850.00	143.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(19,547.54)	500.00	-102.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,517.39	39,969.85	-32.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,517.39	39,969.85	-32.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,517.39	39,969.85	-32.8%
2) Ending Balance, June 30 (E + F1e)			39,969.85	40,469.85	1.3%
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	39,969.85	40,469.85	1.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	803.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	10,940.66		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			11,744.18		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			11,744.18		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	64,798.00	77,500.00	19.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			64,798.00	77,500.00	19.6%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	82,203.00	73,500.00	-10.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			82,203.00	73,500.00	-10.6%
<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	514.69	500.00	-2.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,695.77	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			2,210.46	500.00	-77.4%
TOTAL, REVENUES			149,211.46	151,500.00	1.5%
<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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	193,759.00	211,850.00	9.3%
TOTAL, BOOKS AND SUPPLIES			193,759.00	211,850.00	9.3%
<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%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
TOTAL, EXPENDITURES			193,759.00	211,850.00	9.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	25,000.00	60,850.00	143.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			25,000.00	60,850.00	143.4%
<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%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			25,000.00	60,850.00	143.4%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	64,798.00	77,500.00	19.6%
3) Other State Revenue		8300-8599	82,203.00	73,500.00	-10.6%
4) Other Local Revenue		8600-8799	2,210.46	500.00	-77.4%
5) TOTAL, REVENUES			149,211.46	151,500.00	1.5%
<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		193,759.00	211,850.00	9.3%
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			193,759.00	211,850.00	9.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(44,547.54)	(60,350.00)	35.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	25,000.00	60,850.00	143.4%
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			25,000.00	60,850.00	143.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(19,547.54)	500.00	-102.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,517.39	39,969.85	-32.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,517.39	39,969.85	-32.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,517.39	39,969.85	-32.8%
2) Ending Balance, June 30 (E + F1e)			39,969.85	40,469.85	1.3%
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	39,969.85	40,469.85	1.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23	2023-24
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	39,969.85	40,469.85
Total, Restricted Balance		39,969.85	40,469.85

# 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	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,100,000.00	200,000.00	-81.8%
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	48,830.65	13,000.00	-73.4%
5) TOTAL, REVENUES			1,148,830.65	213,000.00	-81.5%
<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	50,000.00	New
5) Services and Other Operating Expenditures		5000-5999	48,000.00	655,000.00	1,264.6%
6) Capital Outlay		6000-6999	140,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			188,000.00	705,000.00	275.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			960,830.65	(492,000.00)	-151.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			960,830.65	(492,000.00)	-151.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,012,012.57	1,972,843.22	94.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,012,012.57	1,972,843.22	94.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,012,012.57	1,972,843.22	94.9%
2) Ending Balance, June 30 (E + F1e)			1,972,843.22	1,480,843.22	-24.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,972,843.22	1,480,843.22	-24.9%
Fund 14 Deferred Maintenance	0000	9760	1,972,843.22		
Fund 14 Deferred Maintenance	0000	9760		1,480,843.22	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	952,996.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			952,996.09		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			952,996.09		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,100,000.00	200,000.00	-81.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,100,000.00	200,000.00	-81.8%
<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	15,160.41	13,000.00	-14.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	33,670.24	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			48,830.65	13,000.00	-73.4%
TOTAL, REVENUES			1,148,830.65	213,000.00	-81.5%
<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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	50,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	50,000.00	New
<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	48,000.00	0.00	-100.0%
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	655,000.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			48,000.00	655,000.00	1,264.6%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	140,000.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			140,000.00	0.00	-100.0%
<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%
TOTAL, EXPENDITURES			188,000.00	705,000.00	275.0%
<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%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,100,000.00	200,000.00	-81.8%
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	48,830.65	13,000.00	-73.4%
5) TOTAL, REVENUES			1,148,830.65	213,000.00	-81.5%
<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		188,000.00	705,000.00	275.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			188,000.00	705,000.00	275.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			960,830.65	(492,000.00)	-151.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			960,830.65	(492,000.00)	-151.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,012,012.57	1,972,843.22	94.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,012,012.57	1,972,843.22	94.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,012,012.57	1,972,843.22	94.9%
2) Ending Balance, June 30 (E + F1e)			1,972,843.22	1,480,843.22	-24.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,972,843.22	1,480,843.22	-24.9%
Fund 14 Deferred Maintenance	0000	9760	1,972,843.22		
Fund 14 Deferred Maintenance	0000	9760		1,480,843.22	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23	2023-24
		Estimated 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	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	124,322.47	40,000.00	-67.8%
5) TOTAL, REVENUES			124,322.47	40,000.00	-67.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	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>			124,322.47	40,000.00	-67.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	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			500,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			624,322.47	40,000.00	-93.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,566,781.84	3,191,104.31	24.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,566,781.84	3,191,104.31	24.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,566,781.84	3,191,104.31	24.3%
2) Ending Balance, June 30 (E + F1e)			3,191,104.31	3,231,104.31	1.3%
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	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	3,191,104.31	3,231,104.31	1.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,216,929.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,216,929.70		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			3,216,929.70		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	38,924.17	40,000.00	2.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	85,398.30	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			124,322.47	40,000.00	-67.8%
TOTAL, REVENUES			124,322.47	40,000.00	-67.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	500,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			500,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	124,322.47	40,000.00	-67.8%
5) TOTAL, REVENUES			124,322.47	40,000.00	-67.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	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>			124,322.47	40,000.00	-67.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	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			500,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			624,322.47	40,000.00	-93.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,566,781.84	3,191,104.31	24.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,566,781.84	3,191,104.31	24.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,566,781.84	3,191,104.31	24.3%
2) Ending Balance, June 30 (E + F1e)			3,191,104.31	3,231,104.31	1.3%
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	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	3,191,104.31	3,231,104.31	1.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23	2023-24
		Estimated 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	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	960,725.96	0.00	-100.0%
4) Other Local Revenue		8600-8799	194,615.69	14,000.00	-92.8%
5) TOTAL, REVENUES			1,155,341.65	14,000.00	-98.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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>			1,155,341.65	14,000.00	-98.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	360,625.57	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(360,625.57)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			794,716.08	14,000.00	-98.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(31,610.39)	763,105.69	-2,514.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(31,610.39)	763,105.69	-2,514.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(31,610.39)	763,105.69	-2,514.1%
2) Ending Balance, June 30 (E + F1e)			763,105.69	777,105.69	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	763,105.69	777,105.69	1.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	764,572.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			764,572.37		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			764,572.37		
<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	960,725.96	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			960,725.96	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	158,436.69	14,000.00	-91.2%
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			194,615.69	14,000.00	-92.8%
TOTAL, REVENUES			1,155,341.65	14,000.00	-98.8%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	360,625.57	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			360,625.57	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			(360,625.57)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	960,725.96	0.00	-100.0%
4) Other Local Revenue		8600-8799	194,615.69	14,000.00	-92.8%
5) TOTAL, REVENUES			1,155,341.65	14,000.00	-98.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	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>			1,155,341.65	14,000.00	-98.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	360,625.57	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(360,625.57)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			794,716.08	14,000.00	-98.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(31,610.39)	763,105.69	-2,514.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(31,610.39)	763,105.69	-2,514.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(31,610.39)	763,105.69	-2,514.1%
2) Ending Balance, June 30 (E + F1e)			763,105.69	777,105.69	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	763,105.69	777,105.69	1.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Estimated Actuals		2023-24 Budget
Resource	Description			
7710	State School Facilities Projects	763,105.69	777,105.69	
Total, Restricted Balance		763,105.69	777,105.69	

# 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	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,460,000.00	1,500,000.00	2.7%
5) TOTAL, REVENUES			1,460,000.00	1,500,000.00	2.7%
<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	611,500.00	809,786.00	32.4%
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			611,500.00	809,786.00	32.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			848,500.00	690,214.00	-18.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			848,500.00	690,214.00	-18.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,919,745.42	11,768,245.42	7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,919,745.42	11,768,245.42	7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,919,745.42	11,768,245.42	7.8%
2) Ending Net Position, June 30 (E + F1e)			11,768,245.42	12,458,459.42	5.9%
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	11,768,245.42	12,458,459.42	5.9%
<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	11,848,406.56		
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) Fixed Assets		9400			
11) TOTAL, ASSETS			11,848,406.56		
<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	2022-23 Estimated Actuals	2023-24 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					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			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 (G11 + H2) - (I7 + J2)			11,848,406.56		
<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	500,000.00	500,000.00	0.0%
Fees and Contracts					
In-District Premiums/Contributions		8674	960,000.00	1,000,000.00	4.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,460,000.00	1,500,000.00	2.7%
TOTAL, REVENUES			1,460,000.00	1,500,000.00	2.7%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	611,500.00	809,786.00	32.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			611,500.00	809,786.00	32.4%
TOTAL, EXPENSES			611,500.00	809,786.00	32.4%
<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%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,460,000.00	1,500,000.00	2.7%
5) TOTAL, REVENUES			1,460,000.00	1,500,000.00	2.7%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		611,500.00	809,786.00	32.4%
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			611,500.00	809,786.00	32.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			848,500.00	690,214.00	-18.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			848,500.00	690,214.00	-18.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,919,745.42	11,768,245.42	7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,919,745.42	11,768,245.42	7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,919,745.42	11,768,245.42	7.8%
2) Ending Net Position, June 30 (E + F1e)			11,768,245.42	12,458,459.42	5.9%
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	11,768,245.42	12,458,459.42	5.9%

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

# Assumptions

**Guiding documents provided by Business and Administration Steering Committee (BASC), School Services of California (SSC), and Department of Finance (DOF) used in preparing the Second Interim report and related multi-year projections (MYPs).**





# Santa Cruz County Office of Education

## MULTI-YEAR ASSUMPTIONS

### 2023-24 Adopted Budget

LCFF Planning Factors	2022-23	2023-24	2024-25	2025-26
Statutory Cost-of-Living Adjustment (COLA) & Department of Finance (DOF) Latest Estimates	6.56%	8.22%	3.94%	3.29%
Department of Finance Estimated Funded COLA				
SSC Estimated Statutory COLA	6.56%	8.22%	3.94%	3.29%
SSC/BASC Recommended Planning COLA	6.56%	8.22%	3.94%	3.29%

Other Planning Factors	2022-23	2023-24	2024-25	2025-26
California Consumer Price Index (CPI)	5.71%	3.54%	302.00%	2.64%
California Lottery - Unrestricted per ADA	\$170.00	\$170.00	\$170.00	\$170.00
California Lottery - Restricted per ADA	\$67.00	\$67.00	\$67.00	\$67.00
Mandate Block Grant District Grades k-8 per ADA	\$34.94	\$37.81	\$39.30	\$40.59
Mandate Block Grant District Grades 9-12 per ADA	\$67.31	\$72.84	\$75.71	\$78.20
Mandate Block Grant Charter Grades k-8 per ADA	\$18.34	\$19.85	\$20.63	\$21.31
Mandate Block Grant Charter Grades 9-12 per ADA	\$50.98	\$55.17	\$57.34	\$59.23
Interest Rate for Ten-Year Treasuries	3.65%	3.13%	2.81%	2.90%
CalSTRS Employer Contribution Rate	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Contribution Rate	25.37%	26.68%	27.70%	28.30%

Average Daily Attendance (ADA)	2022-23	2023-24	2024-25	2025-26
Alternative Education	964.00	927.00	917.00	907.00
District Funded Special Education	81.16	81.16	81.16	81.16
Countywide ADA	34,440.41	33,557.14	33,287.63	33,020.81

Career Advancement Charter	137.98	135.00	135.00	135.00
<i>Cypress Charter High School (closed 2019-20)</i>	-	-	-	-

Salary and Benefits	2022-23	2023-24	2024-25	2025-26
Certificated Step & Column	1.30%	1.30%	1.30%	1.30%
Classified Step & Column	1.20%	1.20%	1.20%	1.20%
Health & Welfare	5%	7%	7%	7.00%

Employer Rates on Payroll (Other than H&W)	2022-23	2023-24	2024-25	2025-26
CalSTRS	19.10%	19.10%	19.10%	19.10%
CalPERS	25.37%	26.68%	27.70%	28.30%
Social Security (FICA/OASDI)	6.2%	6.2%	6.2%	6.2%
Medicare	1.5%	1.5%	1.5%	1.5%
Unemployment Insurance (SUI)	0.50%	0.05%	0.05%	0.05%
Workers Compensation	1.9536%	1.9536%	1.9536%	1.9536%
Retiree Benefits (OPEB)	1.95%	1.95%	1.95%	1.95%

Guiding documents used: School Services of California Dartboard, BASC Common Message at May Revise  
 \*2022-23 Countywide ADA projections updated to reflect 2021-22 P-Annual ADA and includes  
 a 1% decline in subsequent years.

# 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 2022-23**  
**2022-23 Estimated Actuals**

	Various	06XX/1400	0830		33XX/65XX	CATS	8150	9XXX		
	General Unrestricted	Alternative Education	CTEP	Total Unrestricted	Special Education	Categoricals	Routine & Restricted Maintenance	Local Programs	Total Restricted	Total General Fund
<b>Revenues</b>										
LCFF Revenues	10,049,000	13,368,315	-	23,417,315	8,206,393	-	-	-	8,206,393	31,623,708
Federal Revenues	-	-	-	-	581,153	2,514,327	-	-	3,095,480	3,095,480
Federal Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Other State Revenues	269,087	-	-	269,087	4,612,218	4,675,735	-	-	9,287,954	9,557,041
Other Local Revenues	2,720,024	-	-	2,720,024	-	-	-	10,966,834	10,966,834	13,686,858
<b>Total Revenue</b>	<b>17,538,111</b>	<b>13,368,315</b>	<b>-</b>	<b>30,906,426</b>	<b>13,399,764</b>	<b>7,190,062</b>	<b>-</b>	<b>10,966,834</b>	<b>31,556,661</b>	<b>62,463,087</b>
<b>Expenditures</b>										
Certificated Salaries	1,861,713	4,599,334	9,962	6,471,009	3,662,179	1,401,415	-	1,515,011	6,578,605	13,049,614
Classified Salaries	4,974,780	1,748,998	66,092	6,789,870	3,152,810	1,896,583	351,186	2,350,662	7,751,241	14,541,110
Employee Benefits	3,894,752	3,339,974	48,056	7,282,781	4,481,371	2,195,906	244,343	1,807,044	8,728,664	16,011,445
Books and Supplies	682,918	664,218	18,495	1,365,632	177,121	692,417	46,215	790,823	1,706,575	3,072,206
Services, Other Operating Expenditures	2,310,774	1,398,588	9,720	3,719,082	1,028,294	1,546,130	199,224	2,688,756	5,462,404	9,181,486
Capital Outlay	200,558	8,404	-	208,962	-	125,000	-	-	125,000	333,962
Other Outgo	-	-	-	-	-	-	-	624,756	624,756	624,756
Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Indirect Costs	(3,233,195)	1,097,356	10,765	(2,125,074)	871,130	466,996	76,276	549,746	1,964,149	(160,925)
<b>Total Expenditures</b>	<b>15,192,300</b>	<b>12,856,872</b>	<b>163,089</b>	<b>28,212,262</b>	<b>13,372,905</b>	<b>8,324,447</b>	<b>917,244</b>	<b>10,326,797</b>	<b>32,941,393</b>	<b>61,153,655</b>
<b>Interfund Transfers</b>										
Transfers In	360,626	-	-	360,626	-	-	-	-	-	360,626
Transfers Out	(500,000)	(25,000)	-	(525,000)	-	-	-	-	-	(525,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,835,284)	(15,777)	163,089	(1,687,972)	30,000	-	1,375,000	282,972	1,687,972	(0)
<b>Total Transfers</b>	<b>(1,974,659)</b>	<b>(40,777)</b>	<b>163,089</b>	<b>(1,852,346)</b>	<b>30,000</b>	<b>-</b>	<b>1,375,000</b>	<b>282,972</b>	<b>1,687,972</b>	<b>(164,374)</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>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>24,852,275</b>	<b>3,117,887</b>	<b>-</b>	<b>27,970,162</b>	<b>-</b>	<b>28,646</b>	<b>3,340,070</b>	<b>413,044</b>	<b>5,630,832</b>	<b>33,600,994</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>371,152</b>	<b>470,666</b>	<b>-</b>	<b>841,818</b>	<b>56,859</b>	<b>(1,134,385)</b>	<b>457,756</b>	<b>923,009</b>	<b>303,239</b>	<b>1,145,057</b>
<b>Ending Fund Balance</b>	<b>25,223,427</b>	<b>3,588,553</b>	<b>-</b>	<b>28,811,980</b>	<b>-</b>	<b>85,505</b>	<b>2,205,685</b>	<b>870,800</b>	<b>5,934,071</b>	<b>34,746,051</b>
<b>Components of Ending Fund Balance:</b>										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	85,505	2,205,685	870,800	2,772,081	5,934,071	5,934,071
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	22,618,099	3,588,553	-	26,206,652	-	-	-	-	-	26,206,652
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 Estimated 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	31,623,708	1,682,288	-	-	-	-	1,100,000	-	-	-	34,405,996
Federal Revenues	3,095,480	230,616	-	46,645	598,670	64,798	-	-	-	-	4,036,209
Federal Pass Through	4,500,000	-	4,685,698	-	-	-	-	-	-	-	9,185,698
Other State Revenues	9,557,041	332,135	5,479,589	71,123	766,048	82,203	-	-	960,726	-	17,248,864
Other Local Revenues	13,686,858	334,452	305,647	5,066	240,795	2,210	48,831	124,322	194,616	1,460,000	16,402,797
<b>Total Revenue</b>	<b>62,463,087</b>	<b>2,579,491</b>	<b>10,470,934</b>	<b>122,834</b>	<b>1,605,513</b>	<b>149,211</b>	<b>1,148,831</b>	<b>124,322</b>	<b>1,155,342</b>	<b>1,460,000</b>	<b>81,279,564</b>
<b>Expenditures</b>											
Certificated Salaries	13,049,614	799,207	-	43,935	4,492	-	-	-	-	-	13,897,248
Classified Salaries	14,541,110	355,683	-	19,368	428,892	-	-	-	-	-	15,345,053
Employee Benefits	16,011,445	626,586	-	40,084	262,499	-	-	-	-	-	16,940,614
Books and Supplies	3,072,206	193,435	-	29,551	64,976	193,759	-	-	-	-	3,553,927
Services, Other Operating Expenditures	9,181,486	212,835	-	-	768,589	-	48,000	-	-	611,500	10,822,410
Capital Outlay	333,962	-	-	-	-	-	140,000	-	-	-	473,962
Other Outgo	624,756	-	4,246,888	-	-	-	-	-	-	-	4,871,644
Pass Through	4,500,000	-	5,642,617	-	-	-	-	-	-	-	10,142,617
Indirect Costs	(160,925)	29,268	-	4,166	127,491	-	-	-	-	-	0
<b>Total Expenditures</b>	<b>61,153,655</b>	<b>2,217,013</b>	<b>9,889,505</b>	<b>137,105</b>	<b>1,656,938</b>	<b>193,759</b>	<b>188,000</b>	<b>-</b>	<b>-</b>	<b>611,500</b>	<b>76,047,475</b>
<b>Interfund Transfers</b>											
Transfers In	360,626	-	-	-	-	25,000	-	500,000	-	-	885,626
Transfers Out	(525,000)	-	-	-	-	-	-	-	(360,626)	-	(885,626)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Contributions	(0)	-	-	-	-	-	-	-	-	-	(0)
<b>Total Transfers</b>	<b>(164,374)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>500,000</b>	<b>(360,626)</b>	<b>-</b>	<b>(0)</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>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>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>1,145,057</b>	<b>362,478</b>	<b>581,429</b>	<b>(14,271)</b>	<b>(51,425)</b>	<b>(19,548)</b>	<b>960,831</b>	<b>624,322</b>	<b>794,716</b>	<b>848,500</b>	<b>5,232,089</b>
<b>Ending Fund Balance</b>	<b>34,746,051</b>	<b>1,165,949</b>	<b>888,663</b>	<b>5,587</b>	<b>48,782</b>	<b>39,970</b>	<b>1,972,843</b>	<b>3,191,104</b>	<b>763,106</b>	<b>11,768,245</b>	<b>54,590,301</b>
<b>Components of Ending Fund Balance:</b>											
Nonspendable	-	-	-	-	-	-	-	-	-	-	-
Restricted	5,934,071	194,538	888,663	5,587	45,897	39,970	-	-	763,106	11,768,245	19,640,077
Committed	-	-	-	-	-	-	1,972,843	-	-	-	1,972,843
Assigned	26,206,652	904,900	-	-	2,886	-	-	-	-	-	27,114,438
Assigned (COPS)	1,405,328	-	-	-	-	-	-	-	-	-	1,405,328
Committed (COPS)	1,200,000	-	-	-	-	-	-	-	-	-	1,200,000
Reserve for Economic Certainty	-	66,510	-	-	-	-	-	3,191,104	-	-	3,257,615

**SANTA CRUZ COUNTY OFFICE OF EDUCATION**  
**GENERAL FUND SUMMARY 2023-24**  
**2023-24 BUDGET at Adopted Budget**

	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	11,937,428	13,611,721	-	25,549,149	8,206,393	-	-	-	8,206,393	33,755,542
Federal Revenues	-	-	-	-	518,492	2,262,659	-	-	2,781,151	2,781,151
Federal Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Other State Revenues	288,304	-	-	288,304	6,497,451	2,414,305	-	-	8,911,756	9,200,060
Other Local Revenues	1,773,938	-	-	1,773,938	-	-	-	9,696,346	9,696,346	11,470,285
<b>Total Revenue</b>	<b>18,499,670</b>	<b>13,611,721</b>	<b>-</b>	<b>32,111,391</b>	<b>15,222,336</b>	<b>4,676,964</b>	<b>-</b>	<b>9,696,346</b>	<b>29,595,647</b>	<b>61,707,038</b>
<b>Expenditures</b>										
Certificated Salaries	2,146,268	5,399,233	-	7,545,500	3,992,418	1,140,163	-	1,477,239	6,609,820	14,155,320
Classified Salaries	6,514,728	2,014,467	88,855	8,618,050	3,781,695	1,589,313	431,840	2,459,338	8,262,185	16,880,235
Employee Benefits	4,855,008	4,027,814	63,977	8,946,799	5,305,478	2,369,676	309,794	1,977,082	9,962,030	18,908,829
Books and Supplies	915,212	859,481	54,116	1,828,809	108,573	339,724	52,785	251,334	752,415	2,581,224
Services, Other Operating Expenditures	3,443,061	1,489,618	9,220	4,941,899	1,444,229	727,603	262,127	2,535,841	4,969,801	9,911,700
Capital Outlay	50,000	200,000	-	250,000	-	-	-	-	-	250,000
Other Outgo	-	-	-	-	-	-	-	624,755	624,755	624,755
Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Indirect Costs	(3,015,248)	1,181,681	8,054	(1,825,512)	896,661	225,208	86,974	494,611	1,703,454	(122,058)
<b>Total Expenditures</b>	<b>19,409,029</b>	<b>15,172,294</b>	<b>224,222</b>	<b>34,805,545</b>	<b>15,529,054</b>	<b>6,391,686</b>	<b>1,143,520</b>	<b>9,820,200</b>	<b>32,884,461</b>	<b>67,690,006</b>
<b>Interfund Transfers</b>										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	(60,850)	-	(60,850)	-	-	-	-	-	(60,850)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,638,359)	(283,583)	224,222	(1,697,719)	306,719	8,476	1,200,000	182,524	1,697,719	-
<b>Total Transfers</b>	<b>(1,638,359)</b>	<b>(344,433)</b>	<b>224,222</b>	<b>(1,758,569)</b>	<b>306,719</b>	<b>8,476</b>	<b>1,200,000</b>	<b>182,524</b>	<b>1,697,719</b>	<b>(60,850)</b>
<b>Beginning Balance</b>	<b>25,223,427</b>	<b>3,588,553</b>	<b>-</b>	<b>28,811,980</b>	<b>85,505</b>	<b>2,205,685</b>	<b>870,800</b>	<b>2,772,081</b>	<b>5,934,071</b>	<b>34,746,051</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(2,547,717)</b>	<b>(1,905,006)</b>	<b>-</b>	<b>(4,452,723)</b>	<b>-</b>	<b>(1,706,246)</b>	<b>56,480</b>	<b>58,671</b>	<b>(1,591,095)</b>	<b>(6,043,818)</b>
<b>Ending Fund Balance</b>	<b>22,675,710</b>	<b>1,683,547</b>	<b>-</b>	<b>24,359,257</b>	<b>85,505</b>	<b>499,439</b>	<b>927,280</b>	<b>2,830,752</b>	<b>4,342,976</b>	<b>28,702,233</b>
<b>Components of Ending Fund Balance:</b>										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	85,505	499,439	927,280	2,830,752	4,342,976	4,342,976
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	20,070,382	1,683,547	-	21,753,929	-	-	-	-	-	21,753,929
Assigned (Deferred Maintenance)	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 2023-24**  
**2023-24 BUDGET at Adopted Budget**

	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	33,755,542	1,771,848	-	-	-	-	200,000	-	-	-	35,727,390
Federal Revenues	2,781,151	166,366	-	-	319,207	77,500	-	-	-	-	3,344,224
Federal Pass Through	4,500,000	-	3,796,855	-	-	-	-	-	-	-	8,296,855
Other State Revenues	9,200,060	239,954	3,382,532	61,143	756,768	73,500	-	-	-	-	13,713,957
Other Local Revenues	11,470,285	315,600	45,000	1,200	238,853	500	13,000	40,000	14,000	1,500,000	13,638,438
<b>Total Revenue</b>	<b>61,707,038</b>	<b>2,493,768</b>	<b>7,224,387</b>	<b>62,343</b>	<b>1,314,828</b>	<b>151,500</b>	<b>213,000</b>	<b>40,000</b>	<b>14,000</b>	<b>1,500,000</b>	<b>74,720,864</b>
<b>Expenditures</b>											
Certificated Salaries	14,155,320	980,503	-	11,979	5,492	-	-	-	-	-	15,153,294
Classified Salaries	16,880,235	494,382	-	24,129	391,565	-	-	-	-	-	17,790,310
Employee Benefits	18,908,829	890,362	-	22,167	237,774	-	-	-	-	-	20,059,132
Books and Supplies	2,581,224	71,816	-	-	100,140	211,850	50,000	-	-	-	3,015,031
Services, Other Operating Expenditures	9,911,700	237,273	-	-	486,118	-	655,000	-	-	809,786	12,099,877
Capital Outlay	250,000	-	-	-	-	-	-	-	-	-	250,000
Other Outgo	624,755	-	3,382,532	-	-	-	-	-	-	-	4,007,287
Pass Through	4,500,000	-	3,796,855	-	-	-	-	-	-	-	8,296,855
Indirect Costs	(122,058)	24,012	-	2,869	95,177	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>67,690,006</b>	<b>2,698,348</b>	<b>7,179,387</b>	<b>61,143</b>	<b>1,316,266</b>	<b>211,850</b>	<b>705,000</b>	<b>-</b>	<b>-</b>	<b>809,786</b>	<b>80,671,785</b>
<b>Interfund Transfers</b>											
Transfers In	-	-	-	-	-	60,850	-	-	-	-	60,850
Transfers Out	(60,850)	-	-	-	-	-	-	-	-	-	(60,850)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-
<b>Total Transfers</b>	<b>(60,850)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,850</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Balance</b>	<b>34,746,051</b>	<b>1,165,949</b>	<b>888,663</b>	<b>5,587</b>	<b>48,782</b>	<b>39,970</b>	<b>1,972,843</b>	<b>3,191,104</b>	<b>763,106</b>	<b>11,768,245</b>	<b>54,590,301</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(6,043,818)</b>	<b>(204,580)</b>	<b>45,000</b>	<b>1,200</b>	<b>(1,437)</b>	<b>500</b>	<b>(492,000)</b>	<b>40,000</b>	<b>14,000</b>	<b>690,214</b>	<b>(5,950,921)</b>
<b>Ending Fund Balance</b>	<b>28,702,233</b>	<b>961,369</b>	<b>933,663</b>	<b>6,787</b>	<b>47,345</b>	<b>40,470</b>	<b>1,480,843</b>	<b>3,231,104</b>	<b>777,106</b>	<b>12,458,459</b>	<b>48,639,379</b>
<b>Components of Ending Fund Balance:</b>											
Nonspendable	-	-	-	-	-	-	-	-	-	-	-
Restricted	4,342,976	173,279	933,663	6,787	43,422	40,470	-	-	777,106	12,458,459	18,776,163
Committed	-	-	-	-	-	-	1,480,843	-	-	-	1,480,843
Assigned	21,753,929	707,140	-	-	3,923	-	-	3,231,104	-	-	25,696,096
Assigned (Deferred Maintenance)	1,405,328	-	-	-	-	-	-	-	-	-	1,405,328
Committed (COPS)	1,200,000	-	-	-	-	-	-	-	-	-	1,200,000
Reserve for Economic Certainty	-	80,950	-	-	-	-	-	-	-	-	80,950

**SANTA CRUZ COUNTY OFFICE OF EDUCATION**  
**GENERAL FUND SUMMARY 2024-25**  
**2023-24 BUDGET at Adopted Budget**

	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	12,455,689	13,999,796	-	26,455,484	8,529,725	-	-	-	8,529,725	34,985,209
Federal Revenues	-	-	-	-	518,492	1,069,701	-	-	1,588,193	1,588,193
Federal Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Other State Revenues	288,304	-	-	288,304	7,062,870	2,951,801	-	-	10,014,671	10,302,975
Other Local Revenues	1,773,938	-	-	1,773,938	-	-	-	8,531,543	8,531,543	10,305,482
<b>Total Revenue</b>	<b>19,017,931</b>	<b>13,999,796</b>	<b>-</b>	<b>33,017,727</b>	<b>16,111,086</b>	<b>4,021,502</b>	<b>-</b>	<b>8,531,543</b>	<b>28,664,132</b>	<b>61,681,859</b>
<b>Expenditures</b>										
Certificated Salaries	2,174,169	5,418,212	-	7,592,381	4,044,320	569,843	-	1,481,443	6,095,605	13,687,985
Classified Salaries	6,717,853	1,838,640	64,921	8,621,415	4,130,276	935,525	437,022	2,246,309	7,749,132	16,370,547
Employee Benefits	5,167,504	4,160,860	57,119	9,385,483	5,692,663	1,872,036	325,756	1,828,460	9,718,916	19,104,399
Books and Supplies	726,662	610,681	46,616	1,383,959	108,573	161,620	32,785	188,502	491,479	1,875,439
Services, Other Operating Expenditures	3,181,489	1,275,918	9,220	4,466,627	1,444,229	462,547	262,127	1,700,516	3,869,420	8,336,047
Capital Outlay	50,000	-	-	50,000	-	-	-	-	-	50,000
Other Outgo	-	-	-	-	-	-	-	624,755	624,755	624,755
Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Indirect Costs	(2,729,349)	1,100,574	4,528	(1,624,246)	939,065	87,793	86,974	388,357	1,502,189	(122,058)
<b>Total Expenditures</b>	<b>19,788,328</b>	<b>14,404,885</b>	<b>182,405</b>	<b>34,375,618</b>	<b>16,359,126</b>	<b>4,089,363</b>	<b>1,144,664</b>	<b>8,458,343</b>	<b>30,051,495</b>	<b>64,427,113</b>
<b>Interfund Transfers</b>										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	(40,000)	-	(40,000)	-	-	-	-	-	(40,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,352,809)	(224,903)	182,404	(1,395,308)	248,039	8,476	1,031,269	107,524	1,395,308	-
<b>Total Transfers</b>	<b>(1,352,809)</b>	<b>(264,903)</b>	<b>182,404</b>	<b>(1,435,308)</b>	<b>248,039</b>	<b>8,476</b>	<b>1,031,269</b>	<b>107,524</b>	<b>1,395,308</b>	<b>(40,000)</b>
<b>Beginning Balance</b>	<b>22,675,710</b>	<b>1,683,547</b>	<b>-</b>	<b>24,359,257</b>	<b>85,505</b>	<b>499,439</b>	<b>927,280</b>	<b>2,830,752</b>	<b>4,342,976</b>	<b>28,702,233</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(2,123,206)</b>	<b>(669,993)</b>	<b>-</b>	<b>(2,793,199)</b>	<b>-</b>	<b>(59,384)</b>	<b>(113,396)</b>	<b>180,725</b>	<b>7,945</b>	<b>(2,785,254)</b>
<b>Ending Fund Balance</b>	<b>20,552,504</b>	<b>1,013,554</b>	<b>-</b>	<b>21,566,058</b>	<b>85,505</b>	<b>440,054</b>	<b>813,884</b>	<b>3,011,477</b>	<b>4,350,921</b>	<b>25,916,978</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>85,505</b>	<b>440,054</b>	<b>813,884</b>	<b>3,011,477</b>	<b>4,350,921</b>	<b>4,350,921</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>17,947,176</b>	<b>1,013,554</b>	<b>-</b>	<b>18,960,730</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,960,730</b>
<b>Assigned (Deferred Maintenance)</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 2025-26**  
**2023-24 BUDGET at Adopted Budget**

	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	13,301,385	13,782,338	-	27,083,723	8,810,353	-	-	-	8,810,353	35,894,076
Federal Revenues	-	-	-	-	518,492	969,701	-	-	1,488,193	1,488,193
Federal Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Other State Revenues	288,304	-	-	288,304	7,151,136	2,954,294	-	-	10,105,430	10,393,734
Other Local Revenues	1,773,938	-	-	1,773,938	-	-	-	8,594,495	8,594,495	10,368,434
<b>Total Revenue</b>	<b>19,863,627</b>	<b>13,782,338</b>	<b>-</b>	<b>33,645,965</b>	<b>16,479,980</b>	<b>3,923,995</b>	<b>-</b>	<b>8,594,495</b>	<b>28,998,471</b>	<b>62,644,436</b>
<b>Expenditures</b>										
Certificated Salaries	2,202,433	5,388,648	-	7,591,082	4,096,896	537,589	-	1,477,459	6,111,945	13,703,026
Classified Salaries	6,815,089	1,760,704	65,700	8,641,494	4,179,839	898,722	442,266	2,373,264	7,894,092	16,535,585
Employee Benefits	5,402,252	4,242,315	60,170	9,704,738	5,955,445	1,872,499	341,790	1,950,576	10,120,311	19,825,049
Books and Supplies	701,662	610,681	46,616	1,358,959	108,573	130,408	32,785	158,502	430,267	1,789,226
Services, Other Operating Expenditures	2,783,416	1,200,918	9,220	3,993,554	1,444,229	390,765	267,539	1,675,516	3,778,050	7,771,604
Capital Outlay	50,000	-	-	50,000	-	-	-	-	-	50,000
Other Outgo	-	-	-	-	-	-	-	624,755	624,755	624,755
Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Indirect Costs	(2,681,950)	1,071,215	4,528	(1,606,207)	943,037	67,416	87,407	386,289	1,484,149	(122,058)
<b>Total Expenditures</b>	<b>19,772,902</b>	<b>14,274,482</b>	<b>186,235</b>	<b>34,233,619</b>	<b>16,728,020</b>	<b>3,897,399</b>	<b>1,171,788</b>	<b>8,646,363</b>	<b>30,443,569</b>	<b>64,677,188</b>
<b>Interfund Transfers</b>										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	(40,000)	-	(40,000)	-	-	-	-	-	(40,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,277,380)	(224,903)	186,235	(1,316,048)	248,039	8,476	1,027,009	32,524	1,316,047.9	-
<b>Total Transfers</b>	<b>(1,277,380)</b>	<b>(264,903)</b>	<b>186,235</b>	<b>(1,356,048)</b>	<b>248,039</b>	<b>8,476</b>	<b>1,027,009</b>	<b>32,524</b>	<b>1,316,048</b>	<b>(40,000)</b>
<b>Beginning Balance</b>	<b>20,552,504</b>	<b>1,013,554</b>	<b>-</b>	<b>21,566,058</b>	<b>85,505</b>	<b>440,054</b>	<b>813,884</b>	<b>3,011,477</b>	<b>4,350,921</b>	<b>25,916,978</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(1,186,655)</b>	<b>(757,047)</b>	<b>-</b>	<b>(1,943,702)</b>	<b>-</b>	<b>35,072</b>	<b>(144,779)</b>	<b>(19,343)</b>	<b>(129,050)</b>	<b>(2,072,752)</b>
<b>Ending Fund Balance</b>	<b>19,365,849</b>	<b>256,507</b>	<b>-</b>	<b>19,622,356</b>	<b>85,505</b>	<b>475,127</b>	<b>669,105</b>	<b>2,992,134</b>	<b>4,221,871</b>	<b>23,844,226</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>85,505</b>	<b>475,127</b>	<b>669,105</b>	<b>2,992,134</b>	<b>4,221,871</b>	<b>4,221,871</b>
<b>Assigned</b>	<b>16,760,521</b>	<b>256,507</b>	<b>-</b>	<b>17,017,028</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,017,028</b>
<b>Assigned (Deferred Maintenance)</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>

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		33,287.63	-0.80%	33,020.81	-0.80%	32,756.67
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	25,549,149.00	3.55%	26,455,484.47	2.37%	27,083,722.91
2. Federal Revenues	8100-8299	4,500,000.00	0.00%	4,500,000.00	0.00%	4,500,000.00
3. Other State Revenues	8300-8599	288,304.00	0.00%	288,304.00	0.00%	288,304.00
4. Other Local Revenues	8600-8799	1,773,938.19	0.00%	1,773,938.19	0.00%	1,773,938.19
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(1,697,719.34)	-17.81%	(1,395,307.87)	-5.68%	(1,316,047.92)
6. Total (Sum lines A1 thru A5c)		30,413,671.85	3.97%	31,622,418.79	2.24%	32,329,917.18
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,545,500.21		7,592,380.71
b. Step & Column Adjustment				77,548.00		78,613.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(30,667.50)		(79,912.05)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,545,500.21	0.62%	7,592,380.71	-0.02%	7,591,081.66
2. Classified Salaries						
a. Base Salaries				8,618,049.96		8,621,414.56
b. Step & Column Adjustment				95,330.00		96,847.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(91,965.40)		(76,768.03)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,618,049.96	0.04%	8,621,414.56	0.23%	8,641,493.53
3. Employee Benefits	3000-3999	8,946,798.89	4.90%	9,385,482.84	3.40%	9,704,737.60
4. Books and Supplies	4000-4999	1,828,808.86	-24.32%	1,383,958.86	-1.81%	1,358,958.86
5. Services and Other Operating Expenditures	5000-5999	4,941,899.19	-9.62%	4,466,627.19	-10.59%	3,993,554.19
6. Capital Outlay	6000-6999	250,000.00	-80.00%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,500,000.00	0.00%	4,500,000.00	0.00%	4,500,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,825,512.16)	-11.03%	(1,624,246.38)	-1.11%	(1,606,206.56)
9. Other Financing Uses						
a. Transfers Out	7600-7629	60,850.00	-34.26%	40,000.00	0.00%	40,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		34,866,394.95	-1.29%	34,415,617.78	-0.41%	34,273,619.28
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,452,723.10)		(2,793,198.99)		(1,943,702.10)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		28,811,980.10		24,359,257.00		21,566,058.01
2. Ending Fund Balance (Sum lines C and D1)		24,359,257.00		21,566,058.01		19,622,355.91
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	1,200,000.00		1,200,000.00		1,200,000.00
d. Assigned	9780	22,424,465.00		20,366,058.01		18,422,355.91
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	734,792.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		24,359,257.00		21,566,058.01		19,622,355.91
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	734,792.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	3,231,104.31		3,271,104.00		3,311,104.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		3,965,896.31		3,271,104.00		3,311,104.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
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Significant reductions are anticipated in the two subsequent years related to grants and/or one-time restricted funds that are ending. This includes but is not limited to Elementary and Secondary School Emergency Relief (ESSER II and ESSER III), Educator Effectiveness, A-G Success, A-G Learning Loss Mitigation, and COVID related CA Dept of Public Health Workforce Development grants. Positions and assignments that will continue have been reduced, removed, or adjusted in subsequent years.

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	8,206,393.00	3.94%	8,529,724.88	3.29%	8,810,352.83
2. Federal Revenues	8100-8299	2,781,150.97	-42.89%	1,588,192.97	-6.30%	1,488,192.97
3. Other State Revenues	8300-8599	8,911,756.10	12.38%	10,014,671.10	0.91%	10,105,429.50
4. Other Local Revenues	8600-8799	9,696,346.44	-12.01%	8,531,543.44	0.74%	8,594,495.44
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,697,719.34	-17.81%	1,395,307.87	-5.68%	1,316,047.92
6. Total (Sum lines A1 thru A5c)		31,293,365.85	-3.94%	30,059,440.26	0.85%	30,314,518.66
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,609,820.12		6,095,604.78
b. Step & Column Adjustment				56,722.00		57,468.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(570,937.34)		(41,128.14)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,609,820.12	-7.78%	6,095,604.78	0.27%	6,111,944.64
2. Classified Salaries						
a. Base Salaries				8,262,184.89		7,749,132.11
b. Step & Column Adjustment				82,631.00		83,951.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				(595,683.78)		61,008.58
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,262,184.89	-6.21%	7,749,132.11	1.87%	7,894,091.69
3. Employee Benefits	3000-3999	9,962,030.12	-2.44%	9,718,915.52	4.13%	10,120,311.32
4. Books and Supplies	4000-4999	752,415.48	-34.68%	491,479.48	-12.45%	430,267.48
5. Services and Other Operating Expenditures	5000-5999	4,969,800.58	-22.14%	3,869,419.58	-2.36%	3,778,049.58
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	624,755.29	0.00%	624,755.29	0.00%	624,755.29
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,703,454.46	-11.82%	1,502,188.68	-1.20%	1,484,148.86
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
11. Total (Sum lines B1 thru B10)		32,884,460.94	-8.61%	30,051,495.44	1.30%	30,443,568.86
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,591,095.09)		7,944.82		(129,050.20)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,934,071.70		4,342,976.61		4,350,921.43
2. Ending Fund Balance (Sum lines C and D1)		4,342,976.61		4,350,921.43		4,221,871.23
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,342,976.61		4,350,921.43		4,221,871.23
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,342,976.61		4,350,921.43		4,221,871.23
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Significant reductions are anticipated in the two subsequent years related to grants and/or one-time restricted funds that are ending. This includes but is not limited to Elementary and Secondary School Emergency Relief (ESSER II and ESSER III), Educator Effectiveness, A-G Success, A-G Learning Loss Mitigation, and COVID related CA Dept of Public Health Workforce Development grants. Positions and assignments that will continue have been reduced, removed, or adjusted in subsequent years.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		33,287.63	-0.80%	33,020.81	-0.80%	32,756.67
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	33,755,542.00	3.64%	34,985,209.35	2.60%	35,894,075.74
2. Federal Revenues	8100-8299	7,281,150.97	-16.38%	6,088,192.97	-1.64%	5,988,192.97
3. Other State Revenues	8300-8599	9,200,060.10	11.99%	10,302,975.10	0.88%	10,393,733.50
4. Other Local Revenues	8600-8799	11,470,284.63	-10.15%	10,305,481.63	0.61%	10,368,433.63
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		61,707,037.70	-0.04%	61,681,859.05	1.56%	62,644,435.84
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,155,320.33		13,687,985.49
b. Step & Column Adjustment				134,270.00		136,081.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(601,604.84)		(121,040.19)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,155,320.33	-3.30%	13,687,985.49	0.11%	13,703,026.30
2. Classified Salaries						
a. Base Salaries				16,880,234.85		16,370,546.67
b. Step & Column Adjustment				177,961.00		180,798.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(687,649.18)		(15,759.45)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,880,234.85	-3.02%	16,370,546.67	1.01%	16,535,585.22
3. Employee Benefits	3000-3999	18,908,829.01	1.03%	19,104,398.36	3.77%	19,825,048.92
4. Books and Supplies	4000-4999	2,581,224.34	-27.34%	1,875,438.34	-4.60%	1,789,226.34
5. Services and Other Operating Expenditures	5000-5999	9,911,699.77	-15.90%	8,336,046.77	-6.77%	7,771,603.77
6. Capital Outlay	6000-6999	250,000.00	-80.00%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,124,755.29	0.00%	5,124,755.29	0.00%	5,124,755.29
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(122,057.70)	0.00%	(122,057.70)	0.00%	(122,057.70)
9. Other Financing Uses						
a. Transfers Out	7600-7629	60,850.00	-34.26%	40,000.00	0.00%	40,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
11. Total (Sum lines B1 thru B10)		67,750,855.89	-4.85%	64,467,113.22	0.39%	64,717,188.14
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(6,043,818.19)		(2,785,254.17)		(2,072,752.30)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		34,746,051.80		28,702,233.61		25,916,979.44
2. Ending Fund Balance (Sum lines C and D1)		28,702,233.61		25,916,979.44		23,844,227.14
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	4,342,976.61		4,350,921.43		4,221,871.23
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,200,000.00		1,200,000.00		1,200,000.00
d. Assigned	9780	22,424,465.00		20,366,058.01		18,422,355.91
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	734,792.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		28,702,233.61		25,916,979.44		23,844,227.14
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	734,792.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,231,104.31		3,271,104.00		3,311,104.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,965,896.31		3,271,104.00		3,311,104.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.85%		5.07%		5.12%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		7,179,387.00				
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		67,750,855.89		64,467,113.22		64,717,188.14
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		67,750,855.89		64,467,113.22		64,717,188.14
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		67,750,855.89		64,467,113.22		64,717,188.14
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,032,525.68		1,934,013.40		1,941,515.64
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		707,000.00		707,000.00		707,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,032,525.68		1,934,013.40		1,941,515.64
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

# Other Forms

**Form A - Average Daily Attendance**

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

**Form ICR - Indirect Cost Rate Worksheet**

**Form L - Lottery Report**



Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	65.28	74.94	74.94	67.94	67.94	67.94
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	835.75	889.06	889.06	849.06	859.06	859.06
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	901.03	964.00	964.00	917.00	927.00	927.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	76.59	76.59	76.59	76.59	76.59	76.59
c. Special Education-NPS/LCI						
d. Special Education Extended Year	4.57	4.57	4.57	4.57	4.57	4.57
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>	81.16	81.16	81.16	81.16	81.16	81.16
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	982.19	1,045.16	1,045.16	998.16	1,008.16	1,008.16
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>	33,557.14	33,557.14	33,557.14	33,287.63	33,287.63	33,287.63
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	137.98	137.98	137.98	135.00	135.00	135.00
<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>	137.98	137.98	137.98	135.00	135.00	135.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	137.98	137.98	137.98	135.00	135.00	135.00

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	63,895,668.09
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,010,601.12
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	2,740,393.46
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	333,961.74
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	624,755.87
4. Other Transfers Out	All	9200	7200-7299	4,500,000.00
5. Interfund Transfers Out	All	9300	7600-7629	525,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	10,249.52
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				8,734,360.59
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	44,547.54
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				52,195,253.92
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				1,101.98
B. Expenditures per ADA (Line I.E divided by Line II.A)				47,364.97

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.)	44,137,340.27	44,524.71
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)	44,137,340.27	44,524.71
B. Required effort (Line A.2 times 90%)	39,723,606.24	40,072.24
C. Current year expenditures (Line I.E and Line II.B)	52,195,253.92	47,364.97
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p> <p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	MOE Met	
	0.00%	0.00%
<p><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00

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

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 3,561,765.88
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.

**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) 40,738,840.55

**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) 8.74%

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

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

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

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

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

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 2,925,208.24
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 1,105,362.85

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	65,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	29,235.16
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)	257,920.14
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	26,820.98
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,409,547.37
9. Carry-Forward Adjustment (Part IV, Line F)	(148,874.69)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,260,672.68
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	20,474,439.05
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	15,072,092.18
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	6,199,451.09
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	36,026.24
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,809,287.78
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)	1,703,157.78
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)	2,327,289.08
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)	785,121.95
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)	2,693,111.22
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)	1,210,164.26
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)	132,938.61
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,422,635.55
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)	54,865,714.79
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	8.04%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2024-25 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)	7.77%

**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>	4,409,547.37
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	120,148.88
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.07%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.07%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.07%) times Part III, Line B19); zero if positive	(446,624.08)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(446,624.08)
<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:	7.22%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-223312.04) is applied to the current year calculation and the remainder (\$-223312.04) is deferred to one or more future years:	7.63%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-148874.69) is applied to the current year calculation and the remainder (\$-297749.39) is deferred to one or more future years:	7.77%
LEA request for Option 1, Option 2, or Option 3	3
<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>	(148,874.69)

Approved  
indirect  
cost rate: 9.07%

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Highest  
rate used  
in any  
program: 9.07%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	274,372.20	22,048.80	8.04%
01	3025	197,226.20	17,020.80	8.63%
01	3183	74,726.33	6,777.67	9.07%
01	3212	569,183.08	51,624.91	9.07%
01	3213	431,509.05	39,137.87	9.07%
01	3305	32,258.78	2,851.22	8.84%
01	3310	370,740.03	27,816.00	7.50%
01	3345	148.00	10.29	6.95%
01	3385	93,796.64	8,507.36	9.07%
01	4035	18,567.89	1,684.11	9.07%
01	5630	118,746.63	8,217.60	6.92%
01	5632	110,209.95	9,701.55	8.80%
01	5810	332,979.36	17,402.17	5.23%
01	6054	45,259.92	4,105.08	9.07%
01	6057	120,033.44	10,887.03	9.07%
01	6331	183,368.48	16,631.52	9.07%
01	6388	620,264.02	36,895.98	5.95%
01	6500	10,917,093.64	758,575.17	6.95%
01	6510	725,334.42	65,243.62	8.99%
01	6515	12,428.72	1,127.28	9.07%
01	6520	70,207.21	6,367.79	9.07%
01	6536	3,418.00	310.00	9.07%
01	6546	58,795.27	321.73	0.55%
01	6680	34,381.59	3,118.41	9.07%
01	6685	34,381.59	3,118.41	9.07%
01	6690	37,344.11	3,387.11	9.07%
01	6695	192,786.49	17,485.73	9.07%
01	7366	184,190.76	16,706.10	9.07%
01	7368	65,905.51	5,977.63	9.07%
01	7412	0.00	7,006.36	N/A
01	7422	599,127.85	54,340.89	9.07%
01	7428	97,407.06	8,834.82	9.07%
01	7430	1,567,227.15	95,833.45	6.11%
01	7810	184,581.63	9,052.08	4.90%
01	8150	840,967.89	76,275.79	9.07%
01	9010	9,087,295.07	549,746.26	6.05%
09	3182	202,352.55	18,353.38	9.07%

Santa Cruz County Office of Education  
Santa Cruz County

Budget, July 1  
2022-23 Estimated Actuals  
Exhibit A: Indirect Cost Rates Charged to Programs

44 10447 0000000  
Form ICR  
E8BHAZ27EW(2023-24)

09	3305	5,403.87	490.13	9.07%
09	3310	3,682.04	333.96	9.07%
09	6500	111,247.85	10,090.15	9.07%
11	6391	82,365.61	4,166.38	5.06%
12	5035	179,838.10	16,311.32	9.07%
12	5055	48,791.39	4,325.61	8.87%
12	5160	321,079.78	28,323.78	8.82%
12	6045	6,675.53	605.47	9.07%
12	6100	2,294.86	208.14	9.07%
12	6110	240,323.65	21,797.35	9.07%
12	6123	6,093.67	552.71	9.07%
12	6127	214,593.74	19,463.65	9.07%
12	6128	134,369.89	12,087.58	9.00%
12	9010	268,404.94	23,815.54	8.87%

Budget, July 1  
2022-23 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

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	602,633.14	19,774.28	85,975.39	708,382.81
2. State Lottery Revenue	8560	182,641.63		81,487.26	264,128.89
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)		785,274.77	19,774.28	167,462.65	972,511.70
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	34,081.75		0.00	34,081.75
2. Classified Salaries	2000-2999	30,000.00		0.00	30,000.00
3. Employee Benefits	3000-3999	4,371.63		0.00	4,371.63
4. Books and Supplies	4000-4999	48,585.65		15,576.25	64,161.90
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,200.00			1,200.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			5,836.61	5,836.61
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			10,000.00	10,000.00
6. Capital Outlay	6000-6999	0.00		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	0.00			0.00
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 )		118,239.03	0.00	31,412.86	149,651.89
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	667,035.74	19,774.28	136,049.79	822,859.81
<b>D. COMMENTS:</b>					
Access to online instructional materials.					

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.



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 9.1

**Board Meeting Date:** June 15, 2023

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**Action**



**Information**

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

**FROM:** Bruce Van Allen, Chair, Board Governance Handbook Committee

**SUBJECT:** Review County Board of Education's Effective Governance Handbook (Draft)

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#### **BACKGROUND**

On May 20, 2023, the Board participated in an effective governance workshop conducted by CSBA Consultant, Luan Burman Rivera. A draft handbook was created at the workshop. The Board will review this draft handbook and consider adopting it.

#### **FUNDING IMPLICATIONS**

None.

#### **RECOMMENDATION**

Approve the Board Handbook.

May 25, 2023

**To:**

Members of the Santa Cruz COE Board of Trustees  
Dr. Faris Sabbah, Superintendent

**From:**

Luan Burman Rivera,  
Senior Governance Educator/Consultant,  
California School Boards Association  
760-212-8808 (cell)

**Re:** Workshop Notes from the May 20, 2023, Effective Governance Workshop

I want to thank you for inviting me to facilitate your workshop on Effective Governance. The following pages reflect the work that was accomplished during our session together on May 20, 2023. This memo includes summary notes and highlights from our discussions. The companion document, *Santa Cruz COE Draft Governance Handbook*, documents aspects of the effective governance system and your agreements about norms/meeting guidelines and protocols developed at our various meetings. Changes to this document are highlighted in yellow. Please note that additional Protocols and Norms can and should be developed and added to your handbook at future meetings, as needed.

The workshop conversations were focused on:

Governance Handbook development, which included discussions about:

- Unity of Purpose
- Roles and responsibilities of the Board and Superintendent
- A review of norms/meeting guidelines

- Development of Protocols for effective governance.

### **Next Steps:**

- Review, adopt, and sign your Governance Handbook at a regular Board Meeting.
- Develop and add additional norms and protocols to your Governance Handbook at future meetings, as needed.

I enjoyed working with all of you and hope the contents of these documents accurately reflect your excellent workshop discussions. Your thoughtful efforts have furthered the lines of communication among team members and enhanced your governance work.

I am looking forward to working with all of you in the future. Please do not hesitate to contact me with any comments or questions regarding the workshop notes, or if I can be of any other assistance.

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

## Santa Cruz County Office of Education Governance Handbook

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2023

### Board of Trustees

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Bruce Van Allen, *President*

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Alyssa Alto, *Trustee*

Rose Filicetti, *Trustee*

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### Superintendent

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Dr. Faris Sabbah

EFFECTIVE GOVERNANCE
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Unity of Purpose, Roles, Responsibilities, Norms and Protocols
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<i>This document reflects the governance team's work on the creation of a framework for effective governance. This process involves <b>ongoing</b> discussions and agreements about unity of purpose, roles, norms, and protocols that enable the governance team to continue to perform its responsibilities in a way that best benefits all students..</i>
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*On June 11, 2022 and May 20, 2023, Santa Cruz COE Board of Trustees and Superintendent participated in a workshop on Effective Governance with the California School Boards Association. This document reflects the governance team's discussion about developing and sustaining a framework for effective governance and includes highlights of their conversation about unity of purpose, roles, norms, and protocols that enable the governance team to continue to perform its responsibilities in a way that best serves all students.*

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## UNITY OF PURPOSE

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*Unity of purpose is the common focus, overarching goals, and the core values, beliefs and principles governing body members share in common about students, the COE and public education*

The Board of Education for the Santa Cruz County Office of Education is entrusted by the community to uphold the Constitutions of California and the United States, to protect the public's

# DRAFT

interest in the schools, and to ensure that a high-quality education is provided to each student. To effectively meet challenges, the Board and Superintendent must function together as a governance leadership team. Agreed upon behaviors or norms, and operating procedures or protocols, support consistent behavior and actions among team members. The purpose of the Santa Cruz COE governance team agreements is to ensure that a positive and productive working relationship exists among Board Members, the Superintendent, staff, students, and the community. Norms and protocols are developed for and by the members of the governance team and may be modified over time as needed.

## 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** – We create or improve programs, practices, and policies to ensure that every learner has opportunities, experiences, and support systems that address their educational goals and needs.

**Innovation** – We foster communication, collaboration, creativity, and critical thinking to generate new ideas and solutions.

**Partnership** – We listen to the needs of our learners, families, educators, and the community, and work with our partners to create networks of support and opportunities so all our learners can achieve and thrive.

**Excellence** – We hold ourselves to high standards of quality and professionalism and aim to exceed the expectations of our learners, community, partners, and staff.

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## ROLES AND RESPONSIBILITIES

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### The Role of the Board

School board “trustees” are the representatives of the people, elected to ensure the COE schools educate students in consideration of the interests of the local community. The role of the School Board is to govern the COE.

### The Role of the Superintendent

The role of the Superintendent is:

1. To work with the school board to develop an effective governance leadership team.
2. To serve as the chief administrative officer for the COE.

### The Superintendent Can Support the Board by

The Superintendent can support Trustees in fulfilling their responsibilities by:

- Maintaining two-way communication – Board Members/Superintendent
- Encouraging Board Mentoring, especially as a group
- Sending us alerts about news and issues before they become public whenever possible
- Sending us weekly updates
- Sending answers to Board Members’ questions and other information to all.

### The Board Can Support the Superintendent by

The Trustees can support the Superintendent in fulfilling his responsibilities by:

- Spreading the idea that our Superintendent can be counted on to figure out a system to solve problems. (Example: COVID)
- Maintaining two-way communication – Board Members/Superintendent
- Developing an organized system to note COE events that are appropriate for Board Member attendance. (Example: Develop a chart/calendar for graduation ceremony sign-ups.)
- Participate as a unit at community events, and discussions and at organization events (CCBE, CSBA).
- Develop an understanding of how we can support or take the lead on an initiative. (Committee participation)
- Communicate concerns – check in if there are questions or concerns.
- Bring questions and concerns directly to the Superintendent first.

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## Board Members Can Support Each Other by

The Trustees can support each other by:

- Participating in Board development and mentoring
- Creating more opportunities to develop personal/professional relationships
- Teaming-up for advocacy work - developing a system to pair-up Board Members
- Participating in committees/sharing work
- When retiring from the Board, seek out prospective new members.

## BB 9000, The Role of the Board

The County Board of Education provides leadership and citizen oversight for educational programs and services operated by the county office of education (COE), including services provided to school districts and the community. The primary objectives of the County Board are to work with the County Superintendent of Schools to establish direction and priorities for the COE and to provide leadership necessary for the success of public education.

In fulfilling its objectives, it is the role of the County Board to:

1. Adopt and update policies for its own governance and for programs under the statutory authority of the County Board
2. Ensure accountability for student learning in schools and programs under the statutory authority of the County Board
3. Fulfill responsibilities related to the local control funding formula (LCFF), including adopting the COE local control and accountability plan or update and the LCFF budget overview for parents/guardians
4. Provide community leadership on educational issues and advocate on behalf of students and public education at the local, state, and federal levels
5. Collaborate with the County Superintendent to ensure implementation of the shared vision, goals, and policies of the COE
6. Collaborate with the County Superintendent to ensure the provision of a safe and appropriate educational environment for all COE students
7. Adopt the annual budget and review interim reports of the County Superintendent
8. Fix the salary of the County Superintendent in accordance with law

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9. Adopt rules and regulations governing the administration of the office of the County Superintendent
10. 10. Acquire, lease, lease-purchase, hold, and convey real property for the purpose of housing the offices and the services of the COE
11. Maintain a cooperative and supportive working relationship with local school districts, their school boards, and the community
12. Conduct appeals on the following actions by district governing boards: student expulsions; interdistrict transfer requests; denials, nonrenewals, or revocations of charter school petitions; and other matters when required by law
13. Conduct public hearings when appropriate
14. Consider petitions and provide oversight for charter schools approved by the County Board and fulfill other statutory responsibilities in connection with charter schools

The County Board is authorized to establish, carry on, and finance any program or activity that is not in conflict with, inconsistent with, or preempted by law and does not conflict with the purposes for which the County Board is established. (Education Code 35160-35160.

## BOARD BYLAW 9200: LIMITS OF BOARD MEMBER AUTHORITY

The County Board of Education recognizes that it has authority only as unit and that a County Board member has no individual authority. County Board members shall hold the education of students above any partisan principle, group interest, or personal interest.

Unless agreed to by the County Board as a whole, individual members of the County Board shall not exercise any authority with respect to any matter within the jurisdiction of the County Board. In appropriate circumstances individual County Board members may independently submit requests for information to the secretary of the County Board.

Individual County Board members do not have the authority to resolve complaints. Any County Board member approached directly by a person with a complaint should refer the complainant to the County Superintendent or designee so that the problem may receive proper consideration and be handled through the appropriate process. For the purpose of requesting information, County Board members shall also refer County Board-related correspondence to the president and the secretary of the County Board for dissemination to the rest of the County Board or placement on the agenda, as appropriate

A County Board member whose child is attending a school within the jurisdiction of the COE should be aware of his/her role as a County Board member when interacting with COE

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employees about his/her child. The County Board member should inform the County Superintendent before volunteering in his/ her child's classroom.

## POSITIVE GOVERNANCE TEAM CULTURE

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The Board of Education for the Santa Cruz County Office of Education is entrusted by the community to uphold the Constitutions of California and the United States, to protect the public's interest in the schools, and to ensure that a high-quality education is provided to each student. To effectively meet challenges, the Board and Superintendent must function together as a governance leadership team. Agreed upon behaviors or norms, and operating procedures or protocols, support consistent behavior and actions among team members. The purpose of the Santa Cruz COE governance team agreements is to ensure that a positive and productive working relationship exists among Board Members, the Superintendent, staff, students, and the community. Norms and protocols are developed for and by the members of the governance team and may be modified over time as needed.

### Meeting Guidelines

- We will keep our focus on the best interest of our students.
- We will listen actively and openly to each other
- We will build upon the ideas of others and look for common ground. We will paraphrase for understanding.
- We will respect differences, show respect, and never dismiss or devalue others.
- We will be supportive rather than judgmental.
- We will come to meetings prepared to work.
- We will ask questions of the Superintendent and staff ahead of meetings. We will avoid surprises/"gotchas."
- Each member of the team will offer their own ideas and take responsibility for the work of the team.
- We will work toward the future – learning from the past.

## PROTOCOLS, STRUCTURES, & PROCESSES

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Effective governance teams discuss and agree upon the formal structures and processes, or protocols, used by the Board and Superintendent in their functioning as a team. These structures and processes guide the operations of the governance team and determine how they do business. Protocols are the agreements that ensure that all members of the team are operating within their agreed upon roles.

The following protocols were developed at our Governance Workshop:

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<u>Topic:</u>	<u>Protocols, Structures, &amp; Processes:</u>
<p><b>Welcoming/ Onboarding New Board Members</b></p>	<p><b><u>Rationale:</u></b> Having a comprehensive onboarding process for new Members is essential to creating and maintaining a strong, effective Governance Team. New Members need to feel welcomed, and they need to learn about the COE and their new role as a Board Member.</p> <p><b><u>Suggested Practices Include:</u></b></p> <ul style="list-style-type: none"> <li>• Holding a candidate orientation before the election to help Board Candidates learn about the COE and their role.</li> <li>• Offering each new member, a mentor.</li> <li>• Encouraging each member of the Governance Team to welcome new members by reaching out to them and spending time getting to know them. (Inviting them to coffee, breakfast, lunch, etc.)</li> <li>• Having an orientation meeting with the Superintendent and perhaps other senior staff and the rest of the Board. This might include a tour of COE campuses and departments.</li> <li>• Having a CSBA “Good Beginnings” Workshop with the entire team.</li> <li>• Providing new members with a notebook containing information about the various departments/programs of the COE and relevant documents, such as the Governance Handbook, Bylaws, School Calendar, etc.</li> </ul>
<p><b>Board Committees</b></p>	<p><b><u>Rationale:</u></b> Because the Board only meets once a month, much preliminary work is done in the committees. This provides Board Members with the opportunity to collaborate with staff and discuss issues in a safe place.</p> <p>It is important for Board Members to share the workload fairly and equally.</p> <p><b><u>Therefore,</u></b></p> <ul style="list-style-type: none"> <li>• At the Board’s Annual Organizational Meeting, the Chair will ask the Board Members to share their input regarding preferred committee assignments to ensure coverage in all committees and that assignments are fair and equitable.</li> <li>• Board Members will be assigned to the following committees:             <ul style="list-style-type: none"> <li>○ Agenda Committee</li> <li>○ Budget Committee</li> <li>○ Policy Committee</li> </ul> </li> </ul>

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	<ul style="list-style-type: none"> <li>○ Charter Schools Committee</li> <li>○ Community Outreach &amp; Legislation Committee</li> <li>○ Superintendent Compensation Committee</li> <li>● Members have a responsibility to attend meetings regularly.</li> <li>● Members will be effectively engaged in committee work – listen actively, ask questions, and share comments/ideas.</li> </ul>
<p>Responding to Staff or Community Concerns or Complaints</p>	<p><b><u>Rationale:</u></b></p> <p>We wish to facilitate the best path for constituents in resolving their issues and we wish to maintain the integrity of our roles as Board Members by following BB 9200, Limits of Board Member Authority.</p> <p><b><u>Therefore, when a Board Member is approached by a community or staff member with an issue or concern, he/she will:</u></b></p> <ul style="list-style-type: none"> <li>● <b><u>Receive</u></b> – Listen without interruption and without preparing a response to the person’s issues or concerns.</li> <li>● <b><u>Repeat</u></b> – Paraphrase or ask a clarifying question to ensure understanding of what has been said.</li> <li>● <b><u>Request</u></b> – Ask what the person sees as the solution to the problem or concern. Ask what they would have us do with the information they have given us.</li> <li>● <b><u>Review</u></b> – The conversation (and next steps, if any).</li> <li>● <b><u>Redirect</u></b> – Put the person back into the system at the appropriate place.</li> <li>● <b><u>Report</u></b> - Notify the Superintendent of the conversation so that he has the full picture and can follow through as appropriate and/or necessary.</li> <li>● <b><u>Email</u></b> – When we receive a complaint or concern via email, we will thank the constituent for the email and for raising the issue and inform the individual that we will be forwarding the message</li> </ul>
<p>Attendance</p>	<p><b><u>Rationale:</u></b></p> <p>All Board Members must participate in decision making; it is a fundamental aspect of their role and a responsibility that they have toward the community. Shared decision-making is a matter of respect and fairness for all.</p> <p>Attendance is crucial to maintaining a quorum.</p> <p><b><u>Therefore,</u></b></p> <ul style="list-style-type: none"> <li>● We will attend every Board meeting unless we have a valid reason for our absence.</li> </ul>

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	<ul style="list-style-type: none"><li>• If a member is unable to attend a meeting, he/she will notify the Superintendent and Board President 24- hours in advance, whenever possible.</li><li>• Board members requesting compensation for missed meetings will follow the procedure outlined in BB 9250 and complete the appropriate form.</li></ul>
Selecting of the President/Vice President	<b><u>Rationale:</u></b>  <b><u>Therefore,</u></b>
How to Review Board Packets, Budget Reports, etc	<b><u>Rationale:</u></b>  <b><u>Therefore,</u></b>

## GOVERNANCE AGREEMENTS SIGNATURE PAGE

We have reviewed and agreed to follow the aforementioned governance team norms and protocols in order to support a positive and productive working relationship among the Santa Cruz COE Board of Education, Superintendent, staff, students, and the community. We shall review and renew this document annually.

Affirmed on this \_\_\_\_\_ day of \_\_\_\_\_, 2023

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Ed Acosta, *Trustee*

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Alyssa Alto, *Trustee*

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Rose Filicetti, *Trustee*

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Sandra Nichols, *Trustee*

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Sue Roth, *Trustee*

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Abel Sanchez, *Trustee*

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Bruce Van Allen, *Trustee*

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Dr. Faris Sabbah, *Superintendent*



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 9.2

**Board Meeting Date:** June 15, 2023

☒

**Action**



**Information**

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

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

**SUBJECT:** Approve Resolution #23-21, to Bring Back Retired Employee for Special Projects Gov. Code sections 7522.56 & 21229

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### BACKGROUND

Pursuant to Government Code section 7522.56, the Santa Cruz County Office of Education must provide CalPERS this certification resolution when hiring a retiree before 180 days has passed since their retirement date.

Colleen Bugayong, Director of Fiscal Services, retired from Pajaro Valley Unified School District, effective August 5, 2023.

Pajaro Valley Unified School District would like to appoint Colleen Bugayongi to assist with the backlog and various special projects related to the position of Director of Fiscal Services.

### FUNDING IMPLICATIONS

Included herein.

### RECOMMENDATION

Approve Resolution



**RESOLUTION #22-26**  
**GOV. CODE SECTIONS 7522.56 & 21229**

**WHEREAS**, in compliance with Government (Gov.) Code section 7522.56 the Pajaro Valley Unified School District must provide CalPERS this certification resolution when hiring a retiree before 180 days has passed since their retirement date; and

**WHEREAS**, Colleen Bugayong, 9563 retired from Pajaro Valley Unified School District in the position of Director of Fiscal Services effective August 5, 2023 and

**WHEREAS**, Gov. Code section 7522.56 requires that post-retirement employment commence no earlier than 180 days after the retirement date, which is February 1, 2024 without this certification resolution; and

**WHEREAS**, Gov. Code section 7522.56 provides that this exception to the 180-day wait period shall not apply if the retiree accepts any retirement-related incentive; and

**WHEREAS**, the Santa Cruz County Office of Education the Pajaro Valley Unified School District, and Colleen Bugayong certify that Collen Bugayong has not and will not receive a Golden Handshake or any other retirement related incentive; and

**WHEREAS**, the Santa Cruz County Office of Education hereby appoints Colleen Bugayong as an extra help retired annuitant to perform the duties of the Director of Fiscal Services for the Pajaro Valley Unified School District Gov. Code section 21229 effective August 6 2023; and

**WHEREAS**, no matters, issues, terms or conditions related to this employment and appointment have been or will be placed on a consent calendar; and

**WHEREAS**, the employment shall be limited to 960 hours per fiscal year for all CalPERS employers; and 180-Day Resolution Instructions Page 4 of 6

**WHEREAS**, the compensation paid to retirees cannot be less than the minimum nor exceed the maximum monthly base salary paid to other employees performing comparable duties, divided by 173.333 to equal the hourly rate; and

**WHEREAS**, the maximum base salary for this position is \$13,960 and the hourly equivalent \$80.23, and the minimum base salary for this position is \$11,691.33 and the hourly equivalent is \$67.19 and

**WHEREAS**, the hourly rate paid to Colleen Bugayong will be \$80.23; and

**WHEREAS**, Colleen Bugayong has not and will not receive any other benefit, incentive, compensation in lieu of benefit or other form of compensation in addition to this hourly pay rate; and

**THEREFORE, BE IT RESOLVED THAT** the Santa Cruz County Office of Education hereby certifies the nature of the appointment of Colleen Bugayong as described herein and detailed in the attached employment agreement/contract/appointment document and that this appointment is necessary to fill the critically needed position of Director of Fiscal Services for the Pajaro Valley Unified School District by August 6, 2023 because the Pajaro Valley Unified School District has flown the position since October 2022 with no viable candidates and will require immediate training/mentoring of any individual hired into the Director of Fiscal Services position to learn and understand the inner workings of the Pajaro Valley Unified School District and due to the recent unprecedented storms additional support is required work with FEMA and CalOES on filing and applying for emergency funding.

**PASSED AND ADOPTED** by the Santa Cruz County Board of Education, County of Santa Cruz, State of California, this 15th day of June 2023, by the following vote:

**AYES:**

**NAYS:**

**ABSENT:**

**ABSTAIN:**

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Bruce Van Allen, Board President  
Santa Cruz County Board of Education

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



BUSINESS SERVICES

**Clint Rucker**  
Chief Business Officer

**Dr. Michelle Rodriguez**  
Superintendent of Schools

May 31, 2023

RE: Director of Fiscal Special Work Assignment

**Employee Name:** Colleen Bugayong

**Emergency Need:** The Pajaro Valley Unified School District was impacted by severe weather storms. On March 11th, Pajaro Middle School was impacted by a levee breach and severe flooding. This flooding caused permanent damage to the site and resulted in an estimated \$10 million dollars in damages. Governor Newsom declared a state of emergency and the District is seeking Federal Emergency Management Agency (FEMA) dollars to pay for the repair of the school district. In order to support the district with the required documentation and filing of these reports the Pajaro Valley Unified School District will need to continue to employ our Director of Fiscal Services on a special assignment to continue this work to prevent delays or possible loss of funding. Additionally, while we have hired for a new Director of Fiscal, cross training will be necessary to be able to train the new Director in areas in which they do not have direct experience, specifically Transportation, SELPA, and District practices as this is an outside candidate.

**Dates/Hours of Employment:** The Pajaro Valley Unified School District will employ the services of Colleen Bugayong from August 6th 2023 to February 1 2024. Hours for this assignment will not exceed an average of 30 hours per week. With a total hours not to exceed 750.

**Salary:** Salary will be Step 7 of the Director of Fiscal Services salary schedule. An hourly rate of \$80.23.

**Term:** Effective August 6<sup>th</sup> 2023 to February 1<sup>st</sup> 2024

**Board of Trustees**

Jennifer Holm  
President

Georgia Acosta  
Vice President/Clerk

Adam Bolaños Scow

Kimberly De Serpa

Daniel Dodge Jr.

Olivia Flores

Oscar Soto

Morielle Mamaril  
Student Trustee