

2023-24

Adopted Budget



June 22, 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

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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	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	
			n/a	
			n/a	
			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) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP		X
			06/22/2023	
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
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	

A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	
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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	33,557.14	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
County Office's County Operated Programs ADA Standard:				
Budget Year (2023-24)				
(historical average plus 2%):	965.44	87.29	36,280.04	0.00
1st Subsequent Year (2024-25)				
(historical average plus 4%):	984.37	89.00	36,991.42	0.00
2nd Subsequent Year (2025-26)				
(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)¹ 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.

¹ 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 f or all fiscal years, and Step 2b3 for current year only. All other data are extracted or calculated.

NOTE: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Due to the full implementation of LCFF, gap funding is no longer applicable. Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

If status is at target, then COLA amount in Step 2b2 is used in Step 2c in Sections II and III.

Hold Harmless

If status is hold harmless, then amount in Step 2c is zero in Sections II and III.

Status: At Target

		Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
I. LCFF Funding					
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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
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 MYP, 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 MYP, 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
----------------------------	--------	--------------------------------------	--------

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 ¹ 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

¹ Fund 01, Resource 8150, Objects 8900-8999

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

Explanation: (required if NOT met and Other is marked)	<input type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
	<input type="checkbox"/>	Other (explanation must be provided)

6. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses², in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (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%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.50%	1.40%	1.50%

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

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

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

DATA ENTRY: All data are extracted or calculated.

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

Percentage Level ¹	County Office Total Expenditures and Other Financing Uses ²	
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

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

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

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

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

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			

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

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

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

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

Explanation:
(required if NOT met)

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8. **CRITERION: Reserves**

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

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

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

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

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

	Budget Year (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%
County Office's Reserve Standard (Section 8A, Line 7):	2,032,525.68	1,934,013.40	1,941,515.64
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)

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

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

1b. Transfers In, County School Service Fund *

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

1c. Transfers Out, County School Service Fund *

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)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

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

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

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

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

(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	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
	Remaining	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)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(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

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

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)"	<div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">Yes</div>
---	--	---

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:	<div style="border: 1px solid black; padding: 10px; min-height: 100px;"> 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. </div>
---	--	---

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div>
b. Unfunded liability for self-insurance programs	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div>

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?

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

If Yes, explain the nature of the new costs:

No		

Classified (Non-management) Step and Column Adjustments	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year	1.2%	1.2%	1.2%

Classified (Non-management) Attrition (layoffs and retirements)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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%

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

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)	
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
G. ASSETS									
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				
H. DEFERRED OUTFLOWS OF RESOURCES									

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				
I. LIABILITIES									
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				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			39,961,795.58	(2,022,309.63)	37,939,485.95				
LCFF SOURCES									
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%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	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%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		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%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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%
CERTIFICATED SALARIES									
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%
CLASSIFIED SALARIES									
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%
EMPLOYEE BENEFITS									
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%

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

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%
BOOKS AND SUPPLIES									
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%
SERVICES AND OTHER OPERATING EXPENDITURES									
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%
CAPITAL OUTLAY									
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)	
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	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	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
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%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	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%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

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)	
CONTRIBUTIONS									
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%
TOTAL, OTHER FINANCING SOURCES/USES (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
A. REVENUES					
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. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			362,477.19	(204,579.56)	-156.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			362,477.19	(204,579.56)	-156.4%
F. FUND BALANCE, RESERVES					
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%
G. ASSETS					

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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,351,925.63		
LCFF SOURCES					
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%
FEDERAL REVENUE					
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%
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
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%
CERTIFICATED SALARIES					
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%
CLASSIFIED SALARIES					
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
EMPLOYEE BENEFITS					
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%
BOOKS AND SUPPLIES					
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%
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
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%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

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%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
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%
USES					
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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			362,477.19	(204,579.56)	-156.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			362,477.19	(204,579.56)	-156.4%
F. FUND BALANCE, RESERVES					
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
A. REVENUES					
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. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			581,428.84	45,000.00	-92.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			581,428.84	45,000.00	-92.3%
F. FUND BALANCE, RESERVES					
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%
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			4,453,509.57		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	4,685,698.00	3,796,855.00	-19.0%
TOTAL, FEDERAL REVENUE			4,685,698.00	3,796,855.00	-19.0%
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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
A. REVENUES					
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. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	9,889,505.00	7,179,387.00	-27.4%
10) TOTAL, EXPENDITURES			9,889,505.00	7,179,387.00	-27.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			581,428.84	45,000.00	-92.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			581,428.84	45,000.00	-92.3%
F. FUND BALANCE, RESERVES					
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
A. REVENUES					
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. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,271.33)	1,200.00	-108.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,271.33)	1,200.00	-108.4%
F. FUND BALANCE, RESERVES					
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%
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(1,492.16)		
LCFF SOURCES					
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%
FEDERAL REVENUE					
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%
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
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%
CERTIFICATED SALARIES					
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%
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
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%
BOOKS AND SUPPLIES					
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%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
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%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(14,271.33)	1,200.00	-108.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,271.33)	1,200.00	-108.4%
F. FUND BALANCE, RESERVES					
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
A. REVENUES					
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. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(51,425.24)	(1,437.41)	-97.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(51,425.24)	(1,437.41)	-97.2%
F. FUND BALANCE, RESERVES					
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%
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			35,687.39		
FEDERAL REVENUE					
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%
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	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%
CERTIFICATED SALARIES					
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%
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
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%
BOOKS AND SUPPLIES					
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%
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	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%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(51,425.24)	(1,437.41)	-97.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(51,425.24)	(1,437.41)	-97.2%
F. FUND BALANCE, RESERVES					
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
A. REVENUES					
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. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(44,547.54)	(60,350.00)	35.5%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,547.54)	500.00	-102.6%
F. FUND BALANCE, RESERVES					
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%
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			11,744.18		
FEDERAL REVENUE					
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%
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
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%
CERTIFICATED SALARIES					
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%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

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%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	193,759.00	211,850.00	9.3%
TOTAL, BOOKS AND SUPPLIES			193,759.00	211,850.00	9.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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%
CAPITAL OUTLAY					
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	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%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			25,000.00	60,850.00	143.4%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(44,547.54)	(60,350.00)	35.5%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,547.54)	500.00	-102.6%
F. FUND BALANCE, RESERVES					
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
A. REVENUES					
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. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			960,830.65	(492,000.00)	-151.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			960,830.65	(492,000.00)	-151.2%
F. FUND BALANCE, RESERVES					
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%
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			952,996.09		
LCFF SOURCES					
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%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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%
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

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
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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%
CAPITAL OUTLAY					
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			960,830.65	(492,000.00)	-151.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			960,830.65	(492,000.00)	-151.2%
F. FUND BALANCE, RESERVES					
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	124,322.47	40,000.00	-67.8%
5) TOTAL, REVENUES			124,322.47	40,000.00	-67.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			124,322.47	40,000.00	-67.8%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			624,322.47	40,000.00	-93.6%
F. FUND BALANCE, RESERVES					
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%
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			3,216,929.70		
OTHER LOCAL REVENUE					
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%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
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%
CONTRIBUTIONS					
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	124,322.47	40,000.00	-67.8%
5) TOTAL, REVENUES			124,322.47	40,000.00	-67.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			124,322.47	40,000.00	-67.8%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			624,322.47	40,000.00	-93.6%
F. FUND BALANCE, RESERVES					
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	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. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,155,341.65	14,000.00	-98.8%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			794,716.08	14,000.00	-98.2%
F. FUND BALANCE, RESERVES					
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%
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			764,572.37		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	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%
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	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%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

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%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	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. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			1,155,341.65	14,000.00	-98.8%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			794,716.08	14,000.00	-98.2%
F. FUND BALANCE, RESERVES					
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,460,000.00	1,500,000.00	2.7%
5) TOTAL, REVENUES			1,460,000.00	1,500,000.00	2.7%
B. EXPENSES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			848,500.00	690,214.00	-18.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			848,500.00	690,214.00	-18.7%
F. NET POSITION					
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
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
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) 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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			11,848,406.56		
OTHER LOCAL REVENUE					
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%
SERVICES AND OTHER OPERATING EXPENSES					
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%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,460,000.00	1,500,000.00	2.7%
5) TOTAL, REVENUES			1,460,000.00	1,500,000.00	2.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			848,500.00	690,214.00	-18.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			848,500.00	690,214.00	-18.7%
F. NET POSITION					
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

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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
Revenues											
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
Total Revenue	62,463,087	2,579,491	10,470,934	122,834	1,605,513	149,211	1,148,831	124,322	1,155,342	1,460,000	81,279,564
Expenditures											
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
Total Expenditures	61,153,655	2,217,013	9,889,505	137,105	1,656,938	193,759	188,000	-	-	611,500	76,047,475
Interfund Transfers											
Transfers In	360,626	-	-	-	-	25,000	-	500,000	-	-	885,626
Transfers Out	(525,000)	-	-	-	-	-	-	-	(360,626)	-	(885,626)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Contributions	(0)	-	-	-	-	-	-	-	-	-	(0)
Total Transfers	(164,374)	-	-	-	-	25,000	-	500,000	(360,626)	-	(0)
Beginning Balance	33,600,994	803,471	307,234	19,859	100,208	59,518	1,012,013	2,566,782	(31,610)	10,919,745	49,358,212
Audit Adjustment	-	-	-	-	-	-	-	-	-	-	-
Adjusted Beginning Balance	33,600,994	803,471	307,234	19,859	100,208	59,518	1,012,013	2,566,782	(31,610)	10,919,745	49,358,212
Net Increase (Decrease) in Fund Balance	1,145,057	362,478	581,429	(14,271)	(51,425)	(19,548)	960,831	624,322	794,716	848,500	5,232,089
Ending Fund Balance	34,746,051	1,165,949	888,663	5,587	48,782	39,970	1,972,843	3,191,104	763,106	11,768,245	54,590,301
Components of Ending Fund Balance:											
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**

[illegible]

SANTA CRUZ COUNTY OFFICE OF EDUCATION
ALL FUNDS SUMMARY 2023-24
2023-24 BUDGET at Adopted Budget

[illegible]

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2024-25
2023-24 BUDGET at Adopted Budget

	Various			06XX	0830	33XX/65XX		Various	8150	9XXX		
	General Unrestricted	Alternative Education	CTEP	Total Unrestricted	Special Education	Categoricals	Routine & Restricted Maintenance	Local Programs	Total Restricted	Total General Fund		
Revenues												
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		
Total Revenue	19,017,931	13,999,796	-	33,017,727	16,111,086	4,021,502	-	8,531,543	28,664,132	61,681,859		
Expenditures												
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)		
Total Expenditures	19,788,328	14,404,885	182,405	34,375,618	16,359,126	4,089,363	1,144,664	8,458,343	30,051,495	64,427,113		
Interfund Transfers												
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	-		
Total Transfers	(1,352,809)	(264,903)	182,404	(1,435,308)	248,039	8,476	1,031,269	107,524	1,395,308	(40,000)		
Beginning Balance	22,675,710	1,683,547	-	24,359,257	85,505	499,439	927,280	2,830,752	4,342,976	28,702,233		
Net Increase (Decrease) in Fund Balance	(2,123,206)	(669,993)	-	(2,793,199)	-	(59,384)	(113,396)	180,725	7,945	(2,785,254)		
Ending Fund Balance	20,552,504	1,013,554	-	21,566,058	85,505	440,054	813,884	3,011,477	4,350,921	25,916,978		
Components of Ending Fund Balance:												
Nonspendable	-	-	-	-	-	-	-	-	-	-		
Restricted	-	-	-	-	85,505	440,054	813,884	3,011,477	4,350,921	4,350,921		
Committed	-	-	-	-	-	-	-	-	-	-		
Assigned	17,947,176	1,013,554	-	18,960,730	-	-	-	-	-	18,960,730		
Assigned (Deferred Maintenance)	1,405,328	-	-	1,405,328	-	-	-	-	-	1,405,328		
Committed (COPS)	1,200,000	-	-	1,200,000	-	-	-	-	-	1,200,000		

**SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2025-26
2023-24 BUDGET at Adopted Budget**

	Various			06XX	0830	33XX/65XX		Various	8150	9XXX		
	General	Alternative		Total		Special		Routine &			Total Restricted	Total General
	Unrestricted	Education	CTEP	Unrestricted		Education	Categoricals	Restricted	Local			Fund
								Maintenance	Programs			
Revenues												
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	
Total Revenue	19,863,627	13,782,338	-	33,645,965		16,479,980	3,923,995	-	8,594,495	28,998,471	62,644,436	
Expenditures												
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)	
Total Expenditures	19,772,902	14,274,482	186,235	34,233,619		16,728,020	3,897,399	1,171,788	8,646,363	30,443,569	64,677,188	
Interfund Transfers												
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	-	
Total Transfers	(1,277,380)	(264,903)	186,235	(1,356,048)		248,039	8,476	1,027,009	32,524	1,316,048	(40,000)	
Beginning Balance	20,552,504	1,013,554	-	21,566,058		85,505	440,054	813,884	3,011,477	4,350,921	25,916,978	
Net Increase (Decrease) in Fund Balance	(1,186,655)	(757,047)	-	(1,943,702)		-	35,072	(144,779)	(19,343)	(129,050)	(2,072,752)	
Ending Fund Balance	19,365,849	256,507	-	19,622,356		85,505	475,127	669,105	2,992,134	4,221,871	23,844,226	
Components of Ending Fund Balance:												
Nonspendable	-	-	-	-		-	-	-	-	-	-	
Restricted	-	-	-	-		85,505	475,127	669,105	2,992,134	4,221,871	4,221,871	
Assigned	16,760,521	256,507	-	17,017,028		-	-	-	-	-	17,017,028	
Assigned (Deferred Maintenance)	1,405,328	-	-	1,405,328		-	-	-	-	-	1,405,328	
Committed (COPS)	1,200,000	-	-	1,200,000		-	-	-	-	-	1,200,000	

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)
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
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	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. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
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
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	901.03	964.00	964.00	917.00	927.00	927.00
2. District Funded County Program ADA						
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]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	81.16	81.16	81.16	81.16	81.16	81.16
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	982.19	1,045.16	1,045.16	998.16	1,008.16	1,008.16
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	33,557.14	33,557.14	33,557.14	33,287.63	33,287.63	33,287.63
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	137.98	137.98	137.98	135.00	135.00	135.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	137.98	137.98	137.98	135.00	135.00	135.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	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
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
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>	<p>MOE Met</p>	
	<p>0.00%</p>	<p>0.00%</p>
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
<p>Description of Adjustments</p>	<p>Total Expenditures</p>	<p>Expenditures Per ADA</p>
<p>Total adjustments to base expenditures</p>	<p>0.00</p>	<p>0.00</p>

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. Base Costs	
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
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	8.04%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(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.

A. Indirect costs incurred in the current year (Part III, Line A8) 4,409,547.37

B. Carry-forward adjustment from prior year(s)

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

C. Carry-forward adjustment for under- or over-recovery in the current year

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (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)

D. Preliminary carry-forward adjustment (Line C1 or C2) (446,624.08)

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: 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

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) (148,874.69)

		Approved indirect cost rate: 9.07%		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
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
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. EXPENDITURES AND OTHER FINANCING USES					
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
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	667,035.74	19,774.28	136,049.79	822,859.81
D. COMMENTS:					
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.